

The Influence of Auditor Professionalism, Independence, and Ethics on External Audit Quality

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Abstract

The purpose of this study was to explain the effect of auditor professionalism, independence, and ethics on external audit quality. This research is included in causal research using a quantitative approach, the population of this study are auditors who work at KAP in the city of Surabaya. Sampling used a purposive sampling technique, and the number of samples used was 49 respondents. Data collection was carried out by distributing questionnaires, the questionnaire was the instrument used to obtain respondents' responses. Data were analyzed using Partial Least Square (PLS) with SmartPLS software version 4.0. The results of this research show that professionalism affects external audit quality, independence does not affect audit quality, and auditor ethics affects audit quality.

A. INTRODUCTION

Audit quality is a goal that must be achieved by an auditor who is competent, independent, and has experience. In accordance with applicable audit standards, financial reports presented to financial report users must comply with auditing standards and not contain material errors (Supriyanto et al., 2022). In 2019, the OJK imposed administrative sanctions in the form of freezing the Registration Certificate (STTD) for 1 year starting from the issuance of a sanction letter against Sherly Jokom as an accountant from a partner at the Purwantono Sungkoro Public Accounting Firm and Surja, a member of Ernst and Young Global Limited, following the PT Hanson case International Tbk. OJK imposed administrative sanctions on Hanson International with a total value of IDR 5.6 billion, an issuer operating in the property sector, due to misrepresentation of the annual financial report in the 2016

financial year. Based on the results of the examination, Hanson International was proven to have committed a violation due to the sale of ready-to-build plots at a gross value of IDR 732 billion. Sherly was proven to have violated the Public Accountant Professional Code of Ethics - Indonesian Institute of Public Accountants. OJK assesses that this KAP committed a violation because it was not careful and thorough in auditing Hanson International's financial report for the financial year 31 December 2016. The error made by the auditor was that he was not professional in carrying out audit procedures regarding whether or not the company's annual financial report contained material errors that required changes to the facts.

According to Wijayanti (2022), several factors influence audit quality, namely professionalism, independence, and auditor ethics. Auditor professionalism is a professional working attitude that refers to the skills, expertise, and discipline that form the basis of the auditor's work in conducting audits based on the public accountant's professional code of ethics. According to Fayza (2023), auditors must maintain a mental attitude of independence, because auditors will provide opinions without any influence from the parties concerned. Independence is an impartial attitude in carrying out audits, evaluating audit results, and preparing audit reports.

Accountant ethics is a very interesting issue. Ethics is also defined as behaviour that shows a person's willingness to comply with applicable norms. Ethical violations can occur in independent accountants, internal company accountants, or government accountants (Maulana, 2020).

B. LITERATURE REVIEW

Attribution Theory

Attribution theory was put forward by Fritz Heider, in 1958, which explained that a person's behaviour will be determined by a combination of internal forces, namely factors that originate from oneself, and external forces, namely factors that originate from outside a person.

Audit Quality

Audit quality is the goal of an auditor who is competent, independent, and has experience. By applicable audit standards, financial reports presented to financial report users must comply with auditing standards and not contain material typographical errors. Audit quality according to the client's perspective is when the auditor can provide assurance that there is no material misstatement or fraud in the financial statements and the audit results are disclosed independently and impartially (Fadhilah & Halmawati, 2021).

Professionalism

An attitude of responsibility regarding all tasks given to auditors is called professionalism. Someone professional will be able to do their job well without any discrimination. An auditor who has a professional attitude will be more alert about what he is doing, paying more attention to each task to provide satisfactory audit quality (Suryandari et al., 2020).

Independence

The attitude of not taking sides with anyone in making decisions or carrying out work that requires a person to stand alone is called independence. Carrying out work that is free from anyone's influence, without anyone controlling you to do inconsistent things is an attitude of independence. Independence is an impartial attitude in carrying out audits, evaluating audit results, and preparing audit reports (Fayza et al., 2023).

Auditor Ethics

Human values and guidelines for living life in society are called ethics. In this case, auditors must also have ethics in carrying out their duties, because ethics can regulate or determine the auditor's relationship with clients. Ethics is also defined as behaviour that shows a person's willingness to comply with applicable norms (Ismiyati, 2019).

The Influence of Professionalism on External Audit Quality

An external auditor must have an attitude of professionalism because it is related to his profession as an audit service provider so that the performance achieved is of good quality. Good audit quality is proof that an auditor has a high professional attitude. If an auditor puts aside his professional attitude, the quality of the resulting audit will be of poor quality and

create a sense of distrust from the public. Based on research by Sherine (2021), professionalism has no significant effect on audit quality. RR Research. Maria (2021) professionalism has a positive effect on audit quality. Anak Agung's research (2020) also states that professionalism has a positive effect on audit quality. According to Ajeng Wijayanti's research (2022), professionalism has a positive effect on audit quality.

H₁. The influence of professionalism on external audit quality.

The Effect of Independence on External Audit Quality

The auditor's independent attitude is an attitude that an auditor must have where the auditor is honest, and there are no ties or influence from the client. If an auditor upholds independence in carrying out his profession, the quality of the audit obtained will be good according to the existing facts. If the audit results are not in accordance with the company's conditions, it will have a negative impact on the auditor and if discovered, he will receive sanctions. Based on research by Anak Agung (2020), independence has a positive effect on audit quality. In research, M. Aqshal (2023) states that independence has a positive effect on audit quality. In Sherine's (2021) research, independence does not affect audit quality. According to research by Ajeng Wijayanti (2022), independence has a significant influence on audit quality. In Anna's (2019) research, independence has a positive effect on audit quality. According to research by Dijan Mardiaty (2019), independence has no significant effect on audit quality.

H₂. The influence of independence on external audit quality

The Influence of Auditor Ethics on External Audit Quality

Apart from the two factors, namely professionalism and independence, ethics is also an important factor that auditors must have to regulate the standards of behaviour of an auditor in carrying out their duties. Public trust will grow if auditors use ethics when conducting audits. If the auditor uses professional ethical standards, the resulting audit quality will be good, conversely, if the auditor ignores his ethics, the resulting audit quality will be low. Based on research by Dikdik Maulana (2020), ethics has a positive effect on audit quality. Anna's (2019) research states that auditor ethics influence audit quality. Based on research

by Dijan Mardiaty (2019), ethics does not affect audit quality. According to Rr Maria (2021), ethics does not affect audit quality.

H3. The influence of auditor ethics on external audit quality

C. METHOD

Sample Classification

The population used as research was KAP in the city of Surabaya in this study. The sample used by researchers in this study was auditors who worked at KAP in the city of Surabaya.

Operational Definition and Variable Measurement

External Audit Quality (Y)

Audit quality is a goal that must be achieved by a competent and experienced auditor to obtain a level of client satisfaction with the results of the audit. The possibility of violations being discovered is an audit quality. Audit quality can be measured through the following:

1. The size of the compensation given by the client to the auditor.
2. Timeliness of audit completion.
3. Fulfillment of audit standards when conducting audits.
4. Decision-making by the auditor.
5. Reporting irregularities in audits.
6. Providing an opinion by the auditor.

Professionalism (X₁)

Professionalism is an attitude of responsibility for the profession one works in. Auditors who hold an attitude of professionalism will be more careful in making decisions to achieve the expected audit quality. Professionalism can be measured by the following:

1. Devotion to the profession as an auditor.
2. Transparency in audit reporting.
3. Fulfillment of auditing standards.
4. Auditor independence in carrying out their duties.

Independence (X₂)

According to M. Aqshal (2023), independence is an attitude that is free from the influence of other people, honest and no one controls how it works so that no one is harmed. Independence can be measured by the following:

1. Length of client relationship with the auditor.
2. Threats from clients to auditors.
3. Providing facilities outside the audit.
4. Assessment from fellow auditors regarding the auditor's performance.

Auditor Ethics (X₃)

Auditor ethics are special morals and rules that an auditor must have. Every individual must have ethics in life and profession. Auditor ethics can be measured as follows:

1. Auditor's responsibility regarding reported audit results.
2. Conformity of the audit report with SAK.
3. The auditor cannot be intimidated on the part of the client.
4. Auditor neutrality.

Validity and Reliability Test

Validation tests are used to determine the certainty of a survey item's ability to produce, detect, and obtain valid results. If the initial calculation determines a loading factor of 0.4 or 0.5, this value is considered met. Validity shows the extent to which the data collected reflects the actual situation of the object under study, in accordance with Sugiyono's opinion (2016: 109).

The reliability test is a tool for measuring a questionnaire which is an indicator of an independent variable or a dependent bound variable. A questionnaire is said to be reliable or reliable if a person's answers to questions are consistent or stable over time. Testing is carried out by measuring the correlation between answers to questions using Cronbach's alpha (α) statistical value and is said to be reliable if it gives an α value of 0.7 (Mehana, 2021).

D. RESULTS and DISCUSSION

Table 1. Validity and Reliability Test

Variable	Code	Validity	Reliability	
		Loading Factor	Composite Reliability	Cronbach's Alpha
Audit Quality	KA3	0.744	0.897	0.883
	KA5	0.706		
	KA6	0.748		
	KA7	0.852		
	KA9	0.825		
	KA10	0.874		
Professionalism	PA2	0.630	0.833	0.805
	PA5	0.668		
	PA7	0.579		
	PA8	0.657		
	PA9	0.878		
	PA10	0.854		
Independence	IA 1	0.569	0.925	0.907
	IA2	0.617		
	IA3	0.690		
	IA4	0.829		
	IA5	0.800		
	IA6	0.850		
	IA7	0.762		
	IA8	0.719		
	IA9	0.668		
Auditor Ethics	EA1	0.839	0.909	0.908
	EA3	0.834		
	EA4	0.787		
	EA5	0.810		
	EA6	0.667		
	EA7	0.883		
	EA8	0.659		
	EA9	0.756		

Source: data processed

From the data shown in Table 1, it has met the requirements for the validity and reliability test. Where the reliability test also meets the requirements where the value of Cronbach's Alpha is more than 0.7 (>0.7) and the value of composite reliability is more than 0.6 (>0.6). The Outer loadings value has met the minimum requirements, namely above 0.5 (>0.5),

although several indicators must be deleted, there are still indicators that can still be used because the loading factor value is above 0.5 or the limit that can be used and the value Average Variance Extracted (AVE) is above 0.5 (>0.5). The following are the results of the AVE value (see Table 2):

Table 2. Average Variance Extracted

Variable	Average Variance Extracted (AVE)
Audit Quality (Y)	0.630
Professionalism (X ₁)	0.518
Independence (X ₂)	0.531
Auditor Ethics (X ₃)	0.613

Source: Data processed

Descriptive Analysis

Table 3. Respondents' Responses to Audit Quality Variables

Code Item	Question	Response of Respondent					Mean	Conclusion
		Strongly disagree	Not Agree	N	Agree	Strong agree		
KA 3	I use Auditing Standards as a guideline in carrying out fieldwork.			3	25	22	4,40	Strong agree
KA 5	I always try to be careful in making decisions during audits.				29	20	4,40	Strong agree
KA 6	I guarantee my audit findings are accurate. I can find the slightest error/deviation.			12	29	8	3,91	Agree
KA 7	I never do engineering. I report any findings as they are.			1	30	18	4,34	Strong agree
KA 9	My audit report can be understood by clients.				30	19	4,38	Strong agree

KA 10	Auditors are required to have integrity in improving audit quality					22	4,32	Strong agree
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Source: Data processed

Table 3 shows the total responses of respondents to the Audit Quality variable. Where there is an average value that is similar for each variable indicator of audit quality. From the statement it can be concluded that the respondents' responses strongly agree with audit quality, indicating support for the auditor's efforts in producing quality audit reports. On average, respondents strongly agree that auditor activities produce quality audit reports with an average value of 4.33.

Table 4. Respondents' Responses to the Professionalism Variable

Code Item	Question	Response of Respondent					Mean	Conclusion
		Strongly disagree	Not Agree	N	Agree	Strong agree		
PA 2	I uphold my profession as a professional auditor				33	16	4,32	Strong agree
PA 5	4 In my opinion, the auditor profession is an important job for society.				30	19	4,38	Strong agree
PA 7	I will provide a correct and honest opinion on a company's financial reports.				28	21	4,42	Strong agree
PA 8	Before conducting an audit, I plan the materiality level of a financial report appropriately.			10	20	19	4,18	Agree
PA 9	I will provide audit results of financial reports according to facts on the ground.				24	25	4,51	Strong agree
PA10	I work according to the external auditor standards that have been				31	18	4,36	Strong agree
							4,36	Sangat Setuiu

Source: Data processed by researchers

Table 4 shows the total responses of respondents to the professionalism variable. Where there are similarities in the average values for the variable indicators. In the statement, respondents strongly agree that there is a need for professionalism in the auditor's efforts to produce quality audit reports. It can be concluded that in this study the average respondent agreeing with the professionalism of auditors in producing quality audit reports was 4.36.

Table 5. Respondents' Responses to the Independence Variable

Code Item	Question	Response of Respondent					Mean	Conclusion
		Strongly disagree	Not Agree	N	Agree	Strong agree		
IA 1	Auditors should have a relationship with the same client for a maximum of 3 years.	27			12	10	2,55	Not Agree
IA 2	I try to remain independent in conducting audits even though I have had a long relationship with clients.				24	25	4,48	Strong agree

Source: Data processed by researchers

Table 5 shows the total response of respondents to independence, namely, there is a low average value. The lowest average value is found in the IA6 statement with an average value of 1.81. This value shows that respondents do not agree with the statement that auditors do not dare to report client errors because clients can change positions with other auditors. The resulting average value for the independence variable indicator statement is included in the disagree scale with a value of 2.37. It can be concluded that auditors do not maintain their independence because they are afraid of losing their clients.

Table 6. Respondents' Responses to Auditor Ethics Variables

Code Item	Question	Response of Respondent					Mean	Conclusion
		Strongly disagree	Not Agree	N	Agree	Strong agree		
EA 1	Audit results reports can be accounted for by auditors, to improve audit quality				35	14	4,28	Strong agree
EA 2	Auditors have a sense of responsibility if the results of the audit still require improvement and refinement.				36	13	4,26	Strong agree
EA 3	Auditors do not avoid or blame other people which could result in other people's losses.			13	20	16	4,06	Agree
EA 4	If an audit report contains errors, the auditor can take responsibility for the audit report to improve audit quality.			3	29	17	4,30	Strong agree
EA 5	Auditors cannot be intimidated by others			3	23	23	4,40	Strong agree
EA 6	Pressure is exerted by other people to influence their attitudes and opinions.			3	29	17	4,30	Strong agree
EA 7	Auditors always consider problems and their consequences carefully.				39	10	4,20	Agree

EA 8	Auditors must not take sides with anyone who has an interest in the results of their work.				20	29	4,59	Strong agree
EA 9	The auditor does not consider the condition of a person/group of people or an organizational unit to justify violating applicable provisions or statutory regulations.			10	27	12	4,04	Agree
							4,27	Strong agree

Source: Data processed by researchers

Table 6 is the total response of respondents to the auditor ethics variable, namely that there are similarities in the average values for the variable indicators. With this statement, it can be concluded that auditor ethics is needed by an auditor to produce a quality audit report with an average value of 4.27.

Hypothesis Test

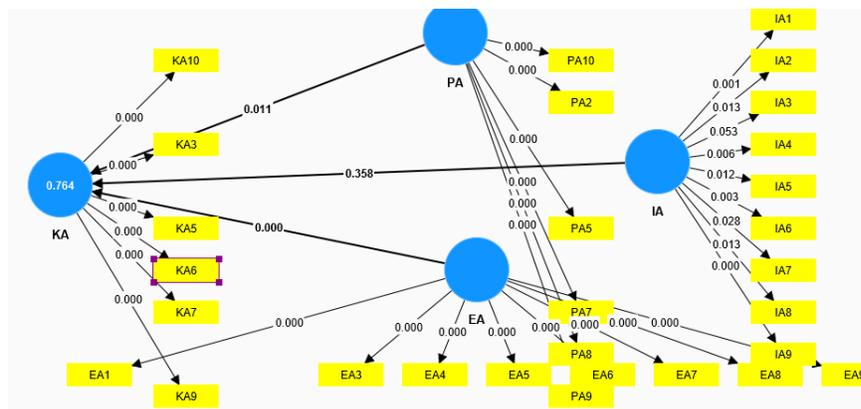


Table 7, Hypothesis Test

Hypothesis	<i>F-Square</i>	<i>Path</i>	<i>P-</i>	Conclusion
X1 → Y	0.133	0.242	0.011	Accepted
X2 → Y	0.032	0.110	0.358	Rejected
X3 → Y	0.723	0.618	0.000	Accepted

Source: Data processed by researchers

Hypothesis 1: Professionalism on External Audit Quality

It can be seen in Table 7. that the test results of H1, namely professionalism (PA) on audit quality (KA), show that the p-value is <0.05 with a value of 0.011 which means that Ha is accepted. From this hypothesis, it can be concluded that Hypothesis 1: professionalism influences audit quality.

Hypothesis 2: Independence on External Audit Quality

It can be seen in Table 7 that the test results of H₂, namely independence on audit quality show that the p-value is >0.05 with a value of 0.358, or in other words, Ha is rejected and H₀ is accepted. From this hypothesis, it can be concluded that Hypothesis 2: independence does not affect audit quality.

Hypothesis 3: Auditor Ethics on External Audit Quality

It can be seen in Table 7 that the test results of H₃, namely Auditor Ethics on audit quality show that the p-value is > 0.05 with a value of 0.000, or in other words, Ha is accepted. From this hypothesis, it can be concluded that Hypothesis 3: Auditor ethics influences audit quality.

Discussion

The Influence of Professionalism on Audit Quality

Professionalism is an attitude in how a professional carries out their profession, which is demonstrated by their actions as an auditor. Professionalism means that an auditor must carry out his duties seriously and carefully when auditing a financial report. A professional auditor will produce a quality audit report.

The first hypothesis shows that professionalism influences audit quality. The results of this research show that professionalism is one of the benchmarks for auditor performance.

This can be seen in the indicator with the highest average value, namely PA9 with the statement "I will provide audit results on financial reports according to facts in the field", from this statement professionalism allows the auditor when carrying out audits in the field to be more assertive, honest and confident in the profession will be freer to explore potential fraud. This can increase the ability to spot signs of client fraud. This shows that this attitude of professionalism is very important in the audit process because it can produce a quality audit report. This research supports the theory used, namely attribution theory, which refers to the auditor's attitude in producing quality audit reports. By remaining professional in carrying out their profession as an auditor, auditors can produce quality audit reports and according to the research results, professionalism influences audit quality because a professional attitude and compliance with established auditing standards can produce quality audit reports.

The research is in line with previous research from Ajeng Wijayanti (2022), Suryandari (2020), and Yulia (2021) which found that professionalism has a positive influence on audit quality. This is contrary to research from Sherine (2021) which found that professionalism does not affect audit quality. The results of this research show that professionalism influences audit quality.

The Effect of Independence on Audit Quality

The auditor's independent attitude is an attitude that an auditor must have where the auditor is honest and has no ties or influence from the client. If an auditor upholds independence in carrying out his profession, the quality of the audit obtained will be good according to the facts in the field. If the audit results are not in accordance with the company's conditions, it will have a negative impact on the auditor and if discovered, he will receive sanctions.

The second hypothesis shows that independence does not affect audit quality. This can be seen in the indicator with the lowest average value, namely IA6 with the statement "I do not dare report client errors because the client can replace my position with another auditor", from this statement many respondents who are still in the position of junior auditor

may still have feelings afraid and believing that he will lose the client because of reporting the client's mistake. This happens because each auditor handles different clients and clients will do anything so that this fraud is not reported by the auditor.

This research supports the theory used, namely attribution theory, which refers to the auditor's attitude in producing quality audit reports. By maintaining auditor independence, auditors can produce quality audit reports, but in the research results, independence does not affect audit quality because auditors have not been able to maintain their independence due to the influence of clients.

This research is in line with research from Sherine (2021), and Dijan (2019), which found that independence influences audit quality. This research is not in line with research from Ajeng Wijayanti (2022), Ismiyati (2019), Fayza (2023), and Suryandari (2020) which found that independence affects audit quality. independence affects audit quality. The results of this research show that independence does not affect audit quality.

The Influence of Auditor Ethics on Audit Quality

Human values and guidelines for living life in society are called ethics. In this case, auditors must also have ethics in carrying out their profession, because ethics can regulate or determine the auditor's relationship with clients. Ethics is also defined as behaviour that shows a person's willingness to obey the norms and rules that apply in society. Ethics is a set of rules or norms or guidelines that regulate human behaviour, both what must be done and what must be abandoned, which are adhered to by a group or society and its profession.

The third hypothesis shows that auditor ethics influence audit quality. The results of this research show that auditor ethics is an important factor for an auditor to produce a quality audit report. It can be seen in the indicator with the highest average value, namely EA8, with the statement "Auditors must not take sides with anyone who has an interest in the results of their work." From this statement, respondents think that honesty and impartiality is an ethics that must be fulfilled to fulfil other norms. which applies to the auditor profession, if an auditor can fulfil one norm then it is easy for an auditor to fulfil other norms.

This research supports the theory used, namely attribution theory, which refers to the auditor's attitude in producing quality audit reports. By having good ethics within the auditor, the auditor can produce quality audit reports, and the results of ethical research influence audit quality because auditors have good ethics in carrying out their duties and easily comply with the norms that apply in their profession. This research is in line with research from Yulia (2021), Maulana (2020), and Ismiyati (2019) who found that auditor ethics influence audit quality. This research contrasts with research from Dijan (2019) which found that auditor ethics did not affect audit quality. The results of this research show that auditor ethics influence audit quality.

E. Conclusion

Professionalism influences audit quality. This is because professionalism is very important for auditors when carrying out their duties so that they remain compliant with the profession they are carrying out to produce quality audit results. Independence does not affect audit quality. This is because each auditor will face different clients and each client will do whatever it takes so that the fraud committed is not revealed, and warnings arise from the client to the auditor. It can be concluded from this that auditors are also afraid of losing clients and their jobs. Ethics influences audit quality. This is because auditors who have good ethics will be able to easily fulfill their work norms and if these norms are met then compliance will be created in conducting audits to produce quality audit reports. This research still has several limitations in distributing the questionnaire, the methods used, and testing the data. The limitation in the amount of data collected is still said to be not much because at the time the questionnaire was distributed there were several Public Accounting Firms that refused to fill out the research questionnaire. There are still limitations to this research, so the researcher provides suggestions that can be considered for further research on the topic of external audit quality. It is to obtain maximum data and make it easier to distribute questionnaires, researchers must have a long time budget for the data collection stage and it is not recommended to distribute data at the end of the period.

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