

Experience, Independence, Professional Commitment of Auditors, and Audit Quality (Study at the Sidoarjo Regency Inspectorate)

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ABSTRACT

This research aims to investigate the impact of audit experience, auditor independence, and professional commitment on audit quality at the Sidoarjo Regency Inspectorate. The research methodology employed in this study is descriptive quantitative. The primary data for this research were collected through a questionnaire, and the sampling technique used was saturated sampling. The sample size for this study consisted of 34 auditors or respondents. Prior to analysis, the collected data underwent validity and reliability tests. Multiple linear regression analysis was employed to analyze the data. The hypothesis testing was conducted using SPSS. The findings of this study indicate that both auditor's work experience and professional commitment significantly influence audit quality, whereas auditor independence does not have a significant impact on audit quality.

INTRODUCTION

In carrying out its main duties and functions, the District Inspectorate conducts routine inspections of all Regional Work Units (SKPD) in each district. With this inspection, it is hoped that all activities carried out will run optimally, so that errors and criminal acts that harm the state can be reduced. The existence of good performance in the field of supervision, the quality of examination results also increases in the supervision of regional financial management. The auditor will give positive assurance made by the Regional Work Unit (SKPD) in the financial statements if it shows a certain level of confidence that the report is correct.

According to Mardiasmo (2005) there are at least 3 important aspects that support the implementation of government principles so that the objectives of the organization can be maximally achieved such as supervision, control and examination. Examination, or audit, is a process conducted by entities possessing both independence and professional competence. This ensures the capability to verify and guarantee the accuracy and reliability of government performance results have been carried out according to the standards that have been applied (Hari et al, 2015). Audit quality is a process that shows the competence and independence of an auditor in carrying out all audit checks according to the applicable SOPs, audit risks, control processes by supervisors, prudential principles, and attention by partners (Wooten, 2003 in Hanif, 2021). According to Umaroh (2019) audit quality is very important in audit activities, because with high audit quality, a reliable audit report will be produced as a basis for decision making.

Seeing recent phenomena, there have been several violations related to audit quality, for example at the Inspectorate of North Sumatra Province, state financial losses on the use of the Social Assistance fund budget for handling Covid-19 in 2020, for residents of Samosir Regency. The results of the audit conducted by the inspectorate were allegedly inaccurate, so the investigator conducted an opinion scen by appointing a Public Accountant to re-audit the billions of rupiah in state financial losses. From this case, the question arises "are the tricks of financial statement engineering capable of being identified by the auditors "Do the auditors examine the financial statements, or have instances of malpractice been discovered, with the auditors possibly being involved in facilitating the unlawful activities?" are unable to detect financial statement engineering tricks, then the core of the problem lies in the lack of auditor experience. However, If the auditor is actively involved in facilitating or endorsing the deceptive practices, then the issue stems from the level of involvement of independence and professional commitment of the auditor (Media Transparency, June 7, 2021). Related to this case, the question arises whether the role of experience, independence and professional commitment of auditors affects the quality of audits produced by auditors (Alim et al., 2007).

The Indonesian Accounting Association (IAI) indicating that an audit performed by an auditor can be deemed high-quality when it aligns with both auditing standards and quality control standards. (Elfarini, 2007). Based on the description above, numerous factors can influence the quality of an audit such

as experience, independence and professional commitment (Suhayati & Rahayu, 2010).

Audit experience refers to the knowledge and skills acquired by auditors throughout the process of examining financial statements. This encompasses various aspects such as understanding financial data, assessing compliance, and evaluating overall financial integrity, the number of assignments carried out and in terms of the length of time that has been achieved (Suraida, 2005). Work experience also provides several benefits such as honing sufficient expertise and work skills (Masrizal, 2010). An auditor who has experience in the field of auditing plays an important role in increasing the knowledge or expertise gained from an auditor with a formal education, finally the quality of the audit will get better as experience goes on (Wiratama and Budi artha, 2015).

In order to create a quality audit, an independent attitude from the auditor is needed because independence is an attitude that must be supported in order to maintain the mandate given to the public (Wahfiudin, 2021). An independent auditor must be an accountant who is not influenced and not influenced by various external forces when considering the facts encountered in the audit (Zainal et al., 2020). In the realm of auditing, independence signifies the auditor's adherence to truthfulness while evaluating facts, as well as their ability to maintain objectivity and impartiality when formulating and articulating their professional judgment (Mulyadi, 2010: 87). Professional examiners must have independence to fulfill their professional obligations, provide objective, unbiased, and unrestricted opinions, and report problems as they are, not report according to the wishes of the executive or institution (Sawyer et al, 2005).

Professional commitment is a responsibility, bond, loyalty, sacrifice, and involvement of an individual in their organization. Professional commitment is used as a guide to understanding values and norms to evaluate the auditor's attitude in dealing with a job (Akbar, 2016). The results of research by Jeffrey et al (1996) accountants who demonstrate a robust dedication to their professional responsibilities are more likely to adhere to rules, in comparison to accountants who lack such commitment.

According to a study conducted by Wahfiudin (2021), it was found that both auditor independence and audit work experience positively influence the variables of audit quality. Conversely, the research conducted by Yashodara and Arfianti (2017) concluded that professional commitment has a positive impact on audit quality. However, the findings of Fietoria and Manalu's research (2016) differ from the aforementioned studies, as they suggest that professionalism, independence, and work experience do not have a significant effect on audit quality.

LITERATURE REVIEW

Attribution Theory

Attribution theory is a framework that delves into the attempts to comprehend the reasons behind an individual's actions, which aims to understand the causes behind someone's behavior and in some cases also the

causes behind our own behavior (Giovani and Rosyada, 2019). Attribution theory was chosen in this study, because it will conduct an empirical study so that the factors in these variables can be known to have an influence on audit quality, of course, with the characteristics of individual auditors, from an auditor will determine the quality of the audit carried out because basically internal factors support a person in carrying out an activity (Ayuningtyas, 2012).

In a study conducted by Wahfiudin (2021), it was discovered that auditor independence has a detrimental impact on audit quality. Conversely, auditor work experience was found to contribute positively to the quality of audits. However, the study revealed that auditor competence does not have any effect on quality of audit within Inspectorate of Tegal City and Brebes Regency. Yashodara and Arfianti (2017) provided evidence supporting the notion that the variable of accountant's professional commitment positively affects audit quality. Additionally, they found that the variable of organizational commitment also has a positive impact on audit quality. On the other hand, Fietoria and Manalu (2016) demonstrated that independence does not have a significant effect on quality of audit. However, competence was found to exert a considerable influence on the quality of audits. Furthermore, the study indicated that there was no notable impact of work experience on audit quality. It is important to note that professionalism, independence, competence, and work experience collectively influence audit quality. According to Ayuningtyas (2012), the attribution theory can explain behavioral observations pertaining to individual attitudes and character. It is suggested that by observing behavior, one can indirectly gain insights into a person's characteristics. Moreover, this theory can also be utilized to predict how an individual's behavior may manifest in specific circumstances.

H1: Audit experience affects audit quality.

Attitude and Behavior Theory

According to Hanjani and Rahardja (2014) Attitude and behavior theory can influence auditors in acting firmly, fairly, honestly without being influenced by pressure or requests for something from other parties. Attitude and behavior theory has an independent attitude from an auditor in appearance. Auditors also have an obligation to be honest with management or other parties, such as investors, creditors, and owners. The findings of the study carried out by Tandiontong (2016) show empirical evidence that the commitment of the public accountant profession affects audit quality. Numerous investigations have been undertaken to assess the influence of experience on audit quality, with a focus on (Pratiwi et al., 2019), (Putri, 2020), and (Amran & Selvia, 2019) found that auditor experience positively influences the quality of audits and the effect is very high, meaning that auditors think that high work experience will have an advantage in conducting audits, so that an auditor will be able to quickly find mistakes made by the auditee and contained in the theory of egoism by Nietche "everyone must be selfish, namely

doing something that is beneficial to provide benefits to yourself (Khurniawan & Trisnawati, 2021).

H2: Auditor independence affects audit quality.

H3: Professional commitment of auditors affects audit quality

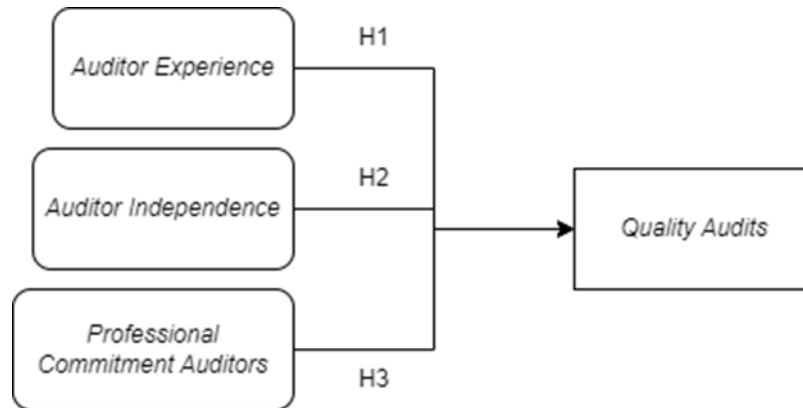


Figure 1. Conceptual Framework

METHODOLOGY

Location and time of research

This research was conducted at the Sidoarjo district inspectorate Jl. Suropati Profit No. 10 Sidoarjo. The research period will take place in March 2022 until the data is fulfilled.

Data collection technique

The data collection techniques used in this research were questionnaires and library research. The research method uses quantitative methods. The population used in this research was the internal auditors of the Sidoarjo Regency Inspectorate, totaling 34 respondents. This number is based on data from the Sidoarjo Regency Inspectorate. The sampling technique used was saturated sampling.

Operational Definition and Research Variables

Research variables can be divided into two, namely:

1. Independent Variables, which are measured include:

a. Experience variable (X1)

Work experience shows how long a person has worked in a particular field as measured by the answer to the question how long the respondent has worked in the inspectorate office, length of career as an auditor and current position held. According to Hari et al, (2015) an auditor's experience can be measured by determining (1) the length of time an auditor has worked in an inspectorate as an auditor, (2) satisfaction with work, (3) involvement in work and mastery in the field of work.

b. Independent Variable (X2)

Independence refers to the program preparation process that is conducted without any interference or influence from leadership or other external parties. Auditors who maintain independence while carrying out audits are free from

managerial efforts in decision-making, capable of collaborating effectively, and do not prioritize personal interests. Independent reporting involves disclosing information without being influenced by external parties and presenting it based on factual evidence (Drupadi and Sudana, 2015). Independence consists of several indicators:

1. Independence in preparing the program
2. Independence in carrying out work
3. Independence in reporting

c. Professional Commitment Variable (X3)

Professional devotion is a perception that lies at the heart of an individual's loyalty, determination, and hope, driven by a system of values or norms that steer them towards acting or working in accordance with specific procedures, with the aim of accomplishing their responsibilities with a high degree of success (Fatoni, 2005). Professional Commitment consists of several indicators:

1. Carry out tasks according to your field
2. Carry out tasks in accordance with professional standards
3. Comply with established professional ethics

2. Dependent Variable

The dependent variable utilized in this research is audit quality. Umaroh (2019) defines audit quality as an audit conducted in accordance with the internal audit standards set by the government. This type of audit produces an audit report that can effectively reveal weaknesses in internal control, instances of fraud, and deviations from statutory regulations within the organization. Moreover, it is able to meet the expectations of the public and interested parties. The indicators of audit quality include compliance with audit standards and the quality of the audit report.

Data Types and Sources

The primary data utilized in this study was obtained directly from the Sidoarjo Regency Inspectorate, ensuring its reliability and accuracy. The primary data in question refers to the outcomes derived from the distribution of questionnaires to the research participants.

Data Analysis

The research methodology employs multiple regression analysis with the assistance of SPSS 20. The analysis and tests conducted include the following:

1. Test of Validity and Reliability:

- Data Validity Test: This test assesses whether the questionnaire effectively measures what it intends to measure. A valid questionnaire ensures that the statements within it accurately reflect the aspects it aims to capture (Salsabila, 2011).

- Reliability Test: Reliability is a measure of consistency or stability in responses over time. A reliable questionnaire yields consistent and stable answers to questions.

2. Hypothesis Testing:

- Coefficient of Determination (R-squared): This statistic measures It gauges the proportion of the variance in the dependent variable that can be predicted by the independent variables, essentially assessing the model's ability to explain and predict the observed outcomes independent variables (experience, auditor independence, and professional commitment) explain the variability in audit quality.

- t Test: The t-test is employed to evaluate the significance of individual factors coefficients in the regression model. It helps determine whether each the independent variable significantly contributes to explaining the variance in the dependent variable (audit quality).

In summary, the research methodology involves verifying the validity and reliability of the questionnaire, ensuring that it effectively measures the intended constructs. Subsequently, hypothesis testing utilizes the coefficient of determination (R-squared) to assess the overall explanatory power of the model, and the t test to evaluate the significance of individual coefficients in the regression equation.

RESEARCH RESULT

Validity Test

Table 1. Experience Validity Test Results (X1)

Statement Items	Corrected Item Total Correlation	r Table	Description
Statement 1	0,848**	0,339	Valid
Statement 2	0,783**		Valid
Statement 3	0,850**		Valid

Source: The outcomes of the SPSS processing, 2022

Table 2. Independence Validity Test Results (X2)

Statement Items	Corrected Item Total Correlation	r Table	Description
Statement 1	0,798**	0,339	Valid
Statement 2	0,821**		Valid
Statement 3	0,858**		Valid

Source: The outcomes of the SPSS processing, 2022

Table 3. Professional Commitment Validity Test Results (X3)

Statement Items	Corrected Item Total Correlation	r Table	Description
Statement 1	0,496**	0,339	Valid
Statement 2	0,731**		Valid
Statement 3	0,635**		Valid

Source: The outcomes of the SPSS processing, 2022

Table 4. Audit Quality Validity Test Results (Y)

Statement Items	Corrected Item Total Correlation	r Table	Description
Statement 1	0,839**	0,339	Valid
Statement 2	0,730**		Valid
Statement 3	0,697**		Valid

Source: The outcomes of the SPSS processing, 2022

Based on the validity test table above, it can be concluded that the questionnaire tested for 34 respondents was declared valid because the value of r count > r table.

Reliability Test

Table 5. Reliability Test Results

No	Variable	Cronbach' Alpha	Description
1	Experience (X ₁)	0,838	Reliable
2	Independence (X ₂)	0,837	Reliable
3	Professional Commitment (X ₃)	0,753	Reliable
4	Audit Quality (Y)	0,805	Reliable

Source: The outcomes of the SPSS processing, 2022

The table provided above clearly indicates that The Cronbach's alpha value for all variables surpasses the threshold of 0.60. As a result, it can be inferred that the questionnaire instrument utilized to measure the variables of experience, independence, professional commitment, and auditor audit quality is reliable and can be trusted as an effective tool for assessing these variables.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Results

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.868	1.373		.633	.532
1 Experience (X ₁)	.743	.065	.824	11.460	.000
Independence (X ₂)	-.069	.059	-.076	-1.169	.252
Professional Commitment (X ₃)	.199	.065	.219	3.050	.005

a. Dependent Variable: Audit Quality (Y)

Source: The outcomes of the SPSS processing, 2022

Based on the information provided in Table 6, the regression equation for the dependent variable, audit quality (Y), can be expressed as follows:

$$Y = 0.868 + 0.742X_1 - 0.069X_2 + 0.199X_3 + \epsilon$$

Interpretation of the regression equation model is as follows:

1. The constant term of 0.868 represents the baseline effect on audit quality (Y) when all independent variables, including experience (X₁), auditor

independence (X2), and auditor professional commitment (X3), are at zero.

2. The regression coefficient value (β_1) of 0.742 is positive, indicating a unidirectional relationship between audit quality (Y) and experience (X1). This means that if experience (X1) increases or decreases by a unit, The audit quality (Y) is expected to either increase or decrease by 0.742 units, holding the other independent variables constant.
3. The regression coefficient value (β_2) of -0.069 is negative, indicating that there is no clear unidirectional relationship between audit quality (Y) and auditor independence (X2).
4. The regression coefficient value (β_3) of 0.199 is positive, indicating a unidirectional relationship between audit quality (Y) and professional commitment (X3). This suggests that a one-unit increase or decrease in professional commitment (X3) is associated with a corresponding 0.199 unit increase or decrease in audit quality (Y), assuming the other independent variables remain constant.

In summary, the regression equation provides insights into the specific relationships Among the independent variables, such as experience, auditor independence, and professional commitment in the model and the dependent variable (audit quality), there exists a relationship.

Test Coefficient of Determination (R²)

Table 7. Test Results of the Coefficient of Determination

Steps test resu	Model Summary				to your
	Model	R	R Square	Adjusted R Square	
	1	.935 ^a	.874	.861	.41820

a. Predictors: (Constant), Professional Commitment (X3), Independence (X2), Experience (X1)

Source: The outcomes of the SPSS processing, 2022

The data presented in the table above reveals that the adjusted R-square coefficient is 0.861, equivalent to 86.1% when expressed as a percentage. This signifies that 86.1% of the variability in the audit quality variable (Y) can be explained by the variability in the experience variable (X1), independence (X2), and professional commitment (X3). The remaining 13.9% of variability is attributed to other variables not included in the regression model, such as competence, expertise, and integrity.

Moreover, the correlation coefficient (R) in Table 7, which stands at 0.935, indicates a strong relationship between the independent variable and the dependent variable. This is due to the correlation coefficient value exceeding 0.5. Additionally, the Standard Error of the Estimate (SEE) is 0.41820. A smaller SEE value suggests that The regression model demonstrates higher accuracy in forecasting the dependent variable.

T-Test (Partial)

Table 8. Statistical Test Results t
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.868	1.373		.633	.532
1 Experience (X1)	.743	.065	.824	11.460	.000
Independence (X2)	-.069	.059	-.076	-1.169	.252
Professional Commitment (X3)	.199	.065	.219	3.050	.005

a. Dependent Variable: Audit Quality (Y)

Source: The outcomes of the SPSS processing, 2022

The results from the t-test, as presented in Table 8, lead to the following conclusions regarding the influence of each variable on audit quality:

1. The effect of experience (X1) on audit quality:
 - The significant value for the experience variable is 0.000, indicating significance at ($0.000 < 0.05$).
 - The t count is 11.460, which is greater than 2.042.
 - Therefore, H0 is rejected, and Ha is accepted.
 - In other words, the auditor's experience significantly influences the audit quality variable.
2. The effect of independence (X2) on audit quality:
 - The significant value for the independence variable is 0.252, indicating insignificance at ($0.252 > 0.05$).
 - The t count is -1.169, which is less than 2.042.
 - Therefore, H0 is accepted, and Ha is rejected.
 - In other words, auditor independence has no significant effect on the audit quality variable.
3. The effect of professional commitment (X3) on audit quality:
 - The significant value for the professional commitment variable is 0.005, indicating significance at ($0.005 < 0.05$).
 - The t count is 3.050, which is greater than 2.042.
 - Therefore, H0 is rejected, and Ha is accepted.
 - In other words, the professional commitment of auditors has a significant effect on the audit quality variable.

In summary, the findings suggest that auditor experience and professional commitment significantly impact audit quality, while auditor independence does not have a significant effect on the audit quality variable, according to the specified criteria and thresholds.

DISCUSSION

According to the SPSS program calculations presented in Table 8 above, the variable of experience shows a t count of 11.460 with a significant value of 0.000, which is less than 0.05. The decision-making criteria for accepting or rejecting hypotheses are based on the significance value; if it is equal to or less

than 0.05, the hypothesis is accepted. The obtained significance value of 0.000 (<0.05) leads to the conclusion that Hypothesis 1 (H1) is accepted. This finding aligns with the results of Wahfiudin's (2021) reported a significant value of 0.002, indicating that auditor work experience influences audit quality positively. It suggests that auditors with more experience are likely to produce higher-quality audits, as their expertise helps in error detection and understanding the underlying causes.

Similarly, concerning the independence variable, the SPSS calculations in Table 8 show a t count of -1.169 with a significant value of 0.252, which is greater than 0.05. As per the hypothesis-making criteria, a significance value greater than 0.05 leads to the rejection of Hypothesis 2 (H2). This finding is consistent with Pikirang et al.'s (2014) research, "The Effect of Time Pressure, Independence, and Enhancing Audit Quality through Ethical Practices: A Focus on Auditor Ethics at the Inspectorate Office of Sangihe Islands Regency," where the significance level of 0.620 (>0.05) indicates that auditor independence does not significantly impact audit quality.

In the case of the professional commitment variable, the SPSS calculations in Table 8 reveal a t count of 3.050 with a significant value of 0.005, which is less than 0.05. Following the decision-making criteria, as the significance is equal to or less than 0.05, Hypothesis 3 (H3) is accepted. This result is consistent with the notion that professional commitment positively influences audit quality. The findings suggest that auditors with a higher level of professional commitment are associated with better audit quality, emphasizing the importance of dedication to professional standards in the auditing process.

This research is also supported by the results of research conducted by Natawirani and Wirajaya (2017), entitled "The Effect of Task Complexity, Independence and Professional Commitment on Audit Quality (Public Accounting Firm (KAP) Bali Province). In this study, it can be seen from the significance level of 0.047 <0.05 , it shows that the professional commitment of auditors has an effect on audit quality. This proves that when professional commitment increases, audit quality will also increase. According to Cho and Huang (2011), a person's professional commitment can be known from the individual's ability to identify the profession he is engaged in. The level of professional commitment is a reflection of the auditor's relationship with the industrial / professional environment (Aranya et al, 1981).

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research description, the following conclusions can be drawn:

1. Auditor experience affects Audit Quality at the Sidoarjo Regency Inspectorate. This can be seen from the t count greater than the t table or $11.460 > 2.042$ and a significance value of $(0.000 < 0.05)$.
2. Auditor independence has no effect on Audit Quality at the Sidoarjo Regency Inspectorate. This can be seen from the t count smaller than the t table or $-1.169 < 2.042$ and a significance value of $(0.252 > 0.05)$.

3. Professional Commitment affects Audit Quality at the Sidoarjo Regency Inspectorate. This can be seen from the t count greater than the t table or $3.050 > 2.042$ and a significance value of $(0.005 < 0.05)$.
4. In this study, it is stated that independence has no effect on audit quality, it is expected that the higher the independence of an auditor, the better the audit quality, which means that auditor quality can be achieved if the auditor has good independence. For further research, it is included with the interview method or direct face-to-face involvement so that respondents better understand the questions and statements in the questionnaire so that the results obtained are more accurate.

ADVANCED RESEARCH

The distribution of questionnaires was carried out at the beginning of the year when the auditors were busy so it took a relatively long time to wait for the questionnaire to return. For future research, it is better to distribute questionnaires in the middle of the year when the auditors are not too busy. For further researchers, it is hoped that they can develop this research, especially the independence variable by increasing the sample of the study and adding variables that have an influence on Audit Quality so that it can be compared with the results of the researcher's research. This research was conducted at the Sidoarjo Regency Inspectorate. It is recommended that further research expand or increase the number of samples studied in order to strengthen the research results and pay attention to the accuracy of the questionnaire selection.

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