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## **Auditor Experience as Moderator on Audit Quality in creating Qualified Financial Statements**

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### **Abstract**

*This study aims to analyze the effect of the variable budget pressure, auditor independence, and professional care due on the audit quality variable moderated by the auditor's experience variable with the help of the SPSS application program. Data was collected through a questionnaire method with 43 respondents using convenience sampling technique to determine the respondents' responses to each variable. The analysis shows that time budget pressure and auditor independence have no partial effect on audit quality, while "due professional care" has partial effect on audit quality. Time budget pressure, auditor independence, and due professional care simultaneously affect auditor performance. Auditor experience is not a moderating variable, but a moderating predictor. Auditors are expected to improve audit quality by continuing to work independently and be responsible for the agreed/determined time. Future researchers are expected to be able to expand the scope of the research object so that it is expected to add variables that affect audit quality.*

**Keywords:** Auditor Independence; Audit Quality; Auditor Experience; Cloud Computing; Due Professional Care; Time Budget Pressure

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## **INTRODUCTION**

The development of the public accounting profession in Indonesia cannot be separated from economic growth, investment or business, and the dynamics of the Indonesian economy. According to (Arens, Elder, & Beasley, 2015), the profession that provides accountant services and has obtained permission from the Indonesian Ministry of Finance is called a public accountant (Arens, 2011). A public accountant must be an active member of a professional association recognized by the government, the Indonesian Institute of Certified Public Accountants (IAPI). The accountant, referred to in this case, is the auditor, which is someone in charge of auditing the company's financial statements and providing opinions related to the presentation of financial statements (Zukifli Zaini, 2014).

According to the Professional Standards of Public Accountants (as of January 1, 2001), Public Accounting Firms (KAP) are organizations that have obtained licenses following

the laws and regulations that concentrate on providing professional services in carrying out their accounting practices ( Ikatan Akuntansi Indonesia, 2009). SPM Section 100 states that each KAP must have a quality control system, explain its elements, and implement it effectively. IAI has set quality control standards in a KAP in the Public Accountant Professional Standards (SPAP). The system includes the organizational structure, policies, and procedures that have been established by KAP to be able to provide trust following the system that has become its rules (Murti, Galuh Tresna,. Firmansyah, 2017).

Important factors that can affect audit quality include the level of careful professional skills, which is "due professional care." The auditor's qualifications demand to be always critical of the evidence that has been found. "Due professional care" must be applied by public accountants to get good quality in professional implementation in accordance with their work (Cholifa, 2015). Professional expertise considers the completeness of documentation, sufficient audit evidence, and appropriate audit reports. Being a professional auditor should not do bad and careless things, but also do not expect to always be perfect (Arens, 2008). Experience influences the decision making of an auditor (Anastasia, 2016). An auditor has the ability to obtain more accurate information, find fault and express all opinions that have been found, and be thorough in the audit process. This proves that the longer the experience and the period of the auditor's work, the better the audit quality will be produced (Susmiyanti, 2016).

Audit quality is the characteristics and results of financial statement audits based on auditing standards and quality control standards so that they can be used as benchmarks to carry out the duties and responsibilities of an auditor (Utami & Naharyo, 2013). The task of the auditor is to provide an opinion on whether the financial statements have been presented fairly and in accordance with established criteria. If someone has a lot of experience in the occupied field, more understanding will be gained. So, with the long-standing work experience, it is expected that auditors can be better and more sensitive in detecting misstatements and fraud (Zaini, 2014).

Research with this theme has been conducted by (Anastasia, 2016), who stated that the time budget pressured and independence variables do not affect audit quality. The results show that the auditor has not applied time budget pressure and independence in each assignment. However, in the research conducted by (Amalina, 2016), it is known that time budget pressure affects audit quality, which means that the auditor is able to apply time budget pressure in each of his assignments. Research conducted by Annisa & Wirakusuma, (2016) shows that due to professional care affects audit quality while work experience is able to moderate the relationship of due professional care to audit quality. These results indicate that the auditor has implemented "due professional care" in each of his assignments, which will get quality auditing results. In contrast, research conducted by Sari (2015) shows that "due professional care does not affect audit quality. This shows that the auditor has not been able to apply" due professional care "in each of his assignments. A public accountant must audit a company's financial statements that are not only prioritizing clients, but also external companies such as potential investors, investors, creditors, and government agencies.<sup>13</sup> Each auditor must obtain quality auditing results. Therefore the auditor must have the nature of independence as indicated by honesty and a sense of responsibility in duty, time budget pressure must also be considered in auditing financial statements in order to complete auditing under predetermined time targets, and with due professional care that can affect auditor quality Murti, Tresna, & Firmansyah (2017) An

auditor must have sufficient experience and meet criteria yes ng has been determined (Annisa & Wirakusuma, 2016).

At present, the number of KAPs in Indonesia is quite significant. The latest data released by the Indonesian Institute of Certified Public Accountants (IAPI) on February 2, 2018, shows that there are 566 Public Accountant Offices (KAP) in all regions of Indonesia, consisting of 430 head offices and 136 branch offices. The increase in the number of Public Accounting Firms in Indonesia was followed by the rise in the name of Public Accountants, totaling 1,369 people (IAPI, 2018). The increase in the number of Public Accounting Firms and Public Accountants (AP) shows that competition is tighter. In Surabaya and Sidoarjo, there are several KAPs registered with IAPI. The spread of KAP in various cities/districts makes it easy for service users (clients) to overcome various problems so that the results of auditing can be used as a benchmark for a company ("Institut Akuntan Publik Indonesia," 2018).

It is necessary to carry out further research that is useful to find out the findings if applied to different environmental conditions and time, because in the above phenomena and also previous studies still produce inconsistent findings. Therefore, this study will identify the factors that influence audit quality by using different time periods and objects from previous research, so that it will provide different research results from previous research. The purpose of this study is to examine the relationship between time budget pressure, auditor independence, and due professional care on audit quality with auditor experience as a moderating variable. Further research is needed to complement previous research on audit quality that has been conducted in Indonesia. This study uses time budget pressure variables, auditor independence, due professional care and audit quality. This research is different from previous research. The difference is in population, time and sample.

## RESEARCH METHOD

**Table 1 Research Variable and Operational Definition**

Variable	Indicator	Source
<i>Time Budget Pressure</i> (X <sub>1</sub> )	<ol style="list-style-type: none"> <li>1. Understanding of time budget.</li> <li>2. Responsibility for time budget.</li> <li>3. Work assessment from superiors.</li> <li>4. Frequency of time budget revisions.</li> </ol>	(Simangunsong, 2020)
Auditor's Independence (X <sub>2</sub> )	<ol style="list-style-type: none"> <li>1. Duration of the relationship with clients.</li> <li>2. Pressure from clients.</li> <li>3. Review from fellow auditors.</li> <li>4. Providing non-audit services.</li> <li>5. Using precision and work skills.</li> </ol>	(Ogbodo & Ajuonu, 2021)
<i>Due Professional</i>	<ol style="list-style-type: none"> <li>1. Firm in carrying out responsibilities.</li> <li>2. Competent and careful in carrying out</li> </ol>	(Meiryani, 2019)

<i>Care</i> (X <sub>3</sub> )	the task. 3. Possibility of errors, disobedience, and irregularity. 4. Always be aware of risks that can affect objectivity	
<i>Cloud Computing</i> (X <sub>4</sub> )	1. Software and application development	(Taleb & Mohamed, 2020)
Audit Quality (Y)	1. Process quality. 2. Quality of results. 3. Follow-up results.	(Khudhair, Al-Zubaidi, & Raji, 2019)
Auditor's experience (Z)	1. Working period. 2. Frequency of work performed.	(Sunyoto, 2020)

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Source: Processed Data, 2019

The population in this study is the auditors who work in the Public Accountant Office in Sidoarjo and Surabaya, with a total of 456 auditors. The researcher used a convenience sampling technique with 43 respondents (Hermawan & Amirullah, 2016). Researchers are interested in making the Public Accounting Firm in Surabaya the object of research because of a case that has occurred at the Public Accounting Firm in Surabaya involving members of the Public Accounting Firm from the Big Four. In addition, this research also has the motivation to test and prove whether the quality of audits carried out by Public Accounting Firms in Surabaya, both Big Four and Non Big Four, is in accordance with the code of ethics set by the Indonesian Institute of Certified Public Accountants. The quality of the audit conducted by the Public Accounting Firm will be tested with the independence, competence, and integrity of the auditor. Sampling in this study used the convenience sampling method. In this technique, the sample members are people who are easy to find / are at the right time, also easy to reach

According to Sugiyono (2014) data collection techniques are a way to obtain information or data. Data collection techniques that used in this study, namely: Questionnaire (questionnaire), is a data collection technique that is carried out by providing a collection of questions or written statements to respondents to answer. The type of questionnaire distributed is measured using a Likert Scale which is rated 1 – 5. And Literature Library, data collection techniques with written sources such as journals, theses, books, and other literature related to the effect of time budget pressure, auditor independence, and due professional care on audit quality with auditor experience as a moderating variable (Sugiyono, 2014)..

To analyze the data in this study, descriptive statistics, data quality tests, and hypothesis testing will be carried out. If the test requirements have been met, then the next step is to carry out analytical calculations using the SPSS (Statistical Program for Social Science) program.

**RESULTS AND DISCUSSION****Table 2 Validity Test Result**

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,833**	0,000	Valid
Question 2	0,797**	0,000	Valid
Question 3	0,875**	0,000	Valid
Question 4	0,870**	0,000	Valid

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,840**	0,000	Valid
Question 2	0,879**	0,000	Valid
Question 3	0,902**	0,000	Valid
Question 4	0,862**	0,000	Valid
Question 5	0,762**	0,000	Valid
Question 6	0,851**	0,000	Valid
Question 7	0,836**	0,000	Valid
Question 8	0,384**	0,011	Valid

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,872**	0,000	Valid
Question 2	0,888**	0,000	Valid
Question 3	0,858**	0,000	Valid
Question 4	0,850**	0,000	Valid
Question 5	0,841**	0,000	Valid

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,855**	0,000	Valid

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,744**	0,000	Valid
Question 2	0,785**	0,000	Valid
Question 3	0,720**	0,000	Valid
Question 4	0,778**	0,000	Valid
Question 5	0,752**	0,000	Valid
Question 6	0,879**	0,000	Valid
Question 7	0,677**	0,000	Valid

<b>Question Item</b>	<b>Pearson Correlation</b>	<b>Sig (2-Tailed)</b>	<b>Description</b>
Question 1	0,802**	0,000	Valid
Question 2	0,839**	0,000	Valid
Question 3	0,777**	0,000	Valid
Question 4	0,848**	0,000	Valid
Question 5	0,789**	0,000	Valid

**Table 3 Reliability Test Result**

<b>Variable</b>	<b>Cronbach Alpha</b>	<b>Description</b>
Time Budget Pressure ( $X_1$ )	0,828	Reliable
Auditor's Independence ( $X_2$ )	0,788	Reliable
Due Professional Care ( $X_3$ )	0,817	Reliable
<i>Cloud Computing</i>	0,897	Reliable
Audit Quality (Y)	0,784	Reliable
Auditor's Experience (Z)	0,809	Reliable

Tabel 4. Model Summary

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
dimension0	1 0,767 <sup>a</sup>	0,589	0,557	2,35132

Source: data processed

This means that the audit quality variable can be explained by the Variable time budget pressure, auditor independence, and professional care due to 55.7 percent, while the remaining 44.3 percent is explained by other factors not used in this study.

Tabel 5. hypothesis results

Description	Results	Information
Hypothesis 1 : Time Budget Pressure Has Effect On Audit Quality	<b>Rejected</b>	1,581 < 2,019 0,122 > 0,05
Hypothesis 2 : auditor independence partially has effect on audit quality	<b>Rejected</b>	-0,111 < 2,019 0,912 > 0,05
Hypothesis 3 : due professional care partially influences audit quality	<b>Accepted</b>	(3,344) > (2,019) (0,003) < 0,05
Hypothesis 4 : Cloud Computing partially influences audit quality	<b>Accepted</b>	(18,609) > (2,62) (0,000 < 0,05)
Hypothesis 5 : Auditor's experience moderates Time Budget Pressure, auditor independence, due professional care and Cloud Computing	<b>Rejected</b>	0,112 > 0,05

Source: data processed

Based on the description, it can be formulated as follows:

$$Y = 6,466 + 1,411 X_1 + 1,008 X_2 + 2,714 X_3 + 0,678 X_4$$

Hypothesis one (H1) is that time budget pressure affects audit quality. based on the results of the t-test obtained tcount (1.581) < ttable (2.019) and significant value (0.122) > 0.05. So it can be concluded that hypothesis one (H1) is rejected. This means that statistically the results show that time budget pressure has no partial effect on audit quality at KAP in the Sidoarjo and Surabaya areas. This shows that time budget pressure is considered a demand in the auditor profession as well as a proper responsibility in the practice of the world of work that must be faced by an auditor.

Hypothesis two (H2) is that auditor independence has an effect on audit quality. based on the results of the t-test obtained tcount (-0.111) < ttable (2.019) and significant value (0.912) > 0.05. So it can be concluded that hypothesis two (H2) is rejected. This means that statistically the results show that auditor independence does not partially affect audit

quality at KAP in the Sidoarjo and Surabaya areas. This shows that auditor independence is considered a demand in the auditing profession as well as proper responsibilities in the practice of the world of work that must be faced by an auditor.

The third hypothesis (H3) is that due professional care has an effect on audit quality. based on the results of the t-test obtained tcount (3.344) > ttable (2.019) and significant value (0.003) < 0.05. So it can be concluded that the third hypothesis (H3) is accepted. This means that statistically the results show that due professional care has a partially significant effect on audit quality at KAP in the Sidoarjo and Surabaya areas.

The fourth hypothesis (H4) is that time budget pressure, auditor independence and due professional care have a simultaneous effect on audit quality. based on the results of the Fcount test (18.609) > Ftable (2.62) and the significant value (0.000 < 0.05). So it can be concluded that the fourth hypothesis (H4) is accepted. This means that statistically the results show that time budget pressure, auditor independence, and due professional care simultaneously have a significant effect on audit quality at KAP areas in Sidoarjo and Surabaya.

The fifth hypothesis (H5) is that work experience moderates the relationship between time budget pressure, auditor independence, and due professional care to audit quality. Based on the results of the H5A equation 1 moderation test, it was found that time budget pressure had an effect on audit quality with a significant value from the simple regression test of 0.000 < 0.05 and tcount (5.874) > ttable (2.019). So it can be done a moderation test with equation 2 and equation 3 whose results show that the Z variable has a significant effect on audit quality with a significant value of the Z variable of 0.000 < 0.05. But the significant value of the interaction of X1 and Z variables shows the results of 0.319 > 0.05. So that there is no interaction between variables X1 and Z. So from the results of the three moderating test equations, it can be concluded that auditor experience is a moderating predictor (independent) because variable Z is related to variable Y, but there is no interaction between variable Z and variable X1.

DeZoort (2002) defines a time budget pressure as a form of pressure that arises from limited resources that can be provided to carry out the task. When auditors and management do not reach an agreement on aspects of performance of these conditions can encourage management to force the auditor take actions that are against the standard, including giving opinions. This shows that time budget pressure is considered as a demand in the auditor profession as well as proper responsibilities in work practice that must be faced by an auditor. This study is in accordance with research conducted by Kurun In (2019) which shows that auditor ethics negative effect on independence on audit quality. Ningtyas (2016) suggests that there is a significant interaction of the independent variables towards positive with professional ethics on audit quality. and research conducted Nurhayati (2015) independence has a negative effect on audit quality by auditor ethics as a moderating variable.

Independence is a mental attitude that is not easily influenced. Statement of Auditing Standards (PSA) No. 11 (SA Section 220) states that The auditor must be independent, which means that he or she is not affected in any way anything when working in the public interest. Independence is meant in this study is a stand-alone attitude and there is no auditor partiality as a party outside the company who audits the company's financial statements and does not have a particular interest and special interest to the parties



company, where the more independent an auditor is in carrying out the task, the audit results produced are getting better.

KAP sets a very strict audit time allocation for auditors, which can trigger behavior that threatens audit quality. It shows that time budget pressure has a negative impact on audit quality. According to Surtikanti (2012), if the assignment time allocation is not sufficient, the auditor will may position with their work quickly and simply only complete tasks that are important so that they may produce ineffective work. Research conducted by Anugrah (2017) states that time budget pressure has a positive effect on quality audits and research conducted by Nurhayati (2015) and Antika Putri (2020) states that time budget pressure has a significant negative effect on quality audits.

Due professional care can be defined as professional skills that careful and thorough, carried out by someone (third general standard (SA section 230 in SPAP, 2011). With a careful attitude, the auditor will be able to uncover various kinds of fraud in the presentation of financial statements more easily and fast. In SPAP No. 4 (Indonesian Institute of Accountants, 2001) is also mentioned Accuracy and thoroughness in the use of professional skills demands auditor to carry out professional skepticism, namely the attitude of the auditor who thinks critical of audit evidence by always questioning and evaluating the audit evidence.

Being professional in carrying out their profession can improve auditor's confidence in submitting financial statements that have been audited. The results of Savitri and Dwirandra's research (2018) show that due professional care has a significant effect on audit quality. Besides Therefore, the results of Rosdiana and Dwija's research (2019) stated that due professional care positive and significant effect on audit quality.

The use of TRA theory explains the individual decision-making process in the context of limited resources and social expectations. In this case, each company has high social expectations to continue to compete to maintain its existence, but the preparation of resources is also very necessary to make this happen. This theory is commonly used in previous research to explore the factors that can drive the adoption and use of information systems fundamentally. TRA was used in a study to study the intention of companies to adopt software as a service by German companies (Benlian and Hess, 2011). Their results show that security risks and risks associated with performance, cost, and strategy significantly contribute to the overall perceived risk of cloud computing adoption, which is consistent with the ITO literature.

The results of this study are in accordance with the results of Amalina's research (2016) which states that professional prudence has a positive and significant effect on audit quality. This shows that the higher the level of due professional auditor, the better the quality of the audit produced. The results of this study are also supported by research (Susmiyanti, 2016b) which states that due professional care has an effect on audit quality.

Hypothesis five (H5) shows that work experience moderates the relationship between time budget pressure, auditor independence, and due professional care to audit quality. Based on the results of H5A equation 1 of the moderating test, it is shown that the time budget pressure influences the audit quality by showing the significant value of the simple regression test of  $0,000 < 0.05$  and  $t\text{-count} (5.874) > t\text{-table} (2.019)$ . Thus, a moderation test with Equation 2 and Equation 3 is performed, the results of which show that Variable Z has a significant effect on audit quality with a significant value of Variable Z of  $0,000 < 0.05$ . However, the significant value of the interaction of Variables X1 and Z showed the

results of  $0.319 > 0.05$ . Thus, there is no interaction between Variables X1 and Z. So from the results of the three moderation test equations, it can be concluded that the auditor's experience is a moderating predictor (independent) because Variable Z is related to Variable Y. However, there is no interaction between Variable Z and Variable X1.

The results of this study are supported by research (Susmiyanti, 2016), which states that experience has no effect on the relationship between time budget pressure and audit quality. That is, the auditor's experience does not act as moderation but as an independent variable.

Based on the results of the H5B equation 1 moderation test, auditor independence affects the audit quality by showing the significant value of a simple regression test of  $0.001 < 0.05$  and t-count  $(-3.511) > t$ -table (2,019). Then moderation test can be done with equation 2 and equation 3, whose results show that Variable Z has a significant effect on audit quality with a significant value of Variable Z of  $0,000 < 0.05$ . However, a significant value from the interaction of Variables X2 and Z showed results at  $0.112 > 0.05$ .

Therefore, there is no interaction between Variables X2 and Z. Based on the results of the three equations of the moderation test, it can be concluded that the auditor's experience is a moderating predictor (independent) because Variable Z is related to Variable Y, but there is no interaction between Variable Z and Variable X2.

The results of this study are supported by research (Fermana, 2015), which states that experience has no effect on the relationship of independence with audit quality. This means that the auditor's experience does not act as a moderating factor but as an independent variable.

The results of the H5C equation 1 moderation test show that due professional care has an effect on audit quality by showing significant values from a simple regression test of  $0,000 < 0.05$  and t-count  $(7,221) > t$ -table (2,019). Then moderation test can be done with equation 2 and equation 3, whose results show that Variable Z has a significant effect on audit quality with a substantial value of Variable Z of  $0.001 < 0.05$ . However, the considerable value of the interaction of Variables X3 and Z shows the results  $0.071 > 0.05$ . So there is no interaction between Variable X3 and Z. Then from the results of the three moderation equations it can be concluded that the auditor's experience is a predictor of moderation (independent) because Variable Z is related to Variable Y, but there is no interaction between Variable Z and Variable X3.

The results of this study are supported by research (Fermana, 2015), which states that experience has no effect on the relationship between professional skills with auditing quality. This means that the auditor's experience does not act as moderation but as an independent variable. From the three equations of each variable, it can be concluded that the hypothesis five (H5) of the auditor's experience is not a moderating variable but rather a predictor (independent) because there is no interaction between Variables X and Z.

## **CONCLUSION**

From the results above, it can be concluded that: Time budget pressure has no partial effect on the quality of auditing because time budget pressure has become a work requirement and cannot be avoided by auditors. With the agreed timeframe between the two parties, the auditor must be able to complete his task on time, The auditor's independence has no partial effect on audit quality because the auditor should have applied the character of independence in each assignment. With the application of independence, the auditor will

not be easily influenced by others, not easily controlled by others, and there are objective considerations so as to produce a quality audit report, Due professional care has a partial effect on the quality of auditing. This shows that the higher the professional skills of an auditor, the better the quality of auditing will be produced, Cloud Computing has a partial effect on audit quality. This shows that the higher the ability of an auditor in the field of technological development, the better the audit quality will be produced, The auditor's experience does not moderate the relationship between time budget pressure, auditor independence, and car professional due to auditing quality. This is because the auditor's experience is not a moderating variable but a predictor (independent) because there is no interaction between variable X and Z.

From the results of the research, the researcher provides suggestions, namely: The auditor is expected to improve the quality of auditing by continuing to work independently and responsibility for the agreed / determined time, The next researcher is expected to be able to broaden the scope of the research object so that it is expected to be able to add variables that affect the quality of auditing. When taking a title related to the Public Accounting Firm, it is recommended to avoid research in the early to mid-year because many KAPs are busy with financial statement audits or are out of town so that the rate of return of the number of questionnaires answered can be more.

This research has been carried out according to the research method that has been determined, but there are still limitations, namely: The results are not optimal because the returned questionnaire (answered) cannot reach 100%, so the overall research results are not high. From the limitations of the research, the suggestions given by the researcher are for further research, researchers can expand the object of research.

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