

ACCOUNTABILITY COMPETENCE ON INTERNAL AUDIT QUALITY: AUDITORS OF DISTRICT/CITY INSPECTORATES IN WEST JAVA

Aji Wahyu Rosandi^{1*}, Ade Budi Setiawan², Indra Cahya Kusuma³, Didi⁴

^{1,2,3,4}Accounting Department, Djuanda University, Indonesia

*Correspondence email:: ajiw2068@gmail.com

Submitted : 20 November 2023, Review : 30 November 2023, Published : 21 Desember 2023

ABSTRACT

This research aims to analyze organizational commitment, auditor motivation, auditor competence and the performance of the government internal audit of audit quality in Inspektorat Kota/Kabupaten Se Jawa Barat. The population in this study is the internal auditor who works in the city/district inspectorate throughout west java. The population is 514 respondents with 226 samples. Sampling used purposive sampling and data analysis using SEM (Structural Equation Model) with PLS application program. The method used by the researcher is quantitative with a causality approach. Data collection was carried out by distributing questionnaires. The results of this study indicate that organizational commitment doesn't have a direct or indirect effect on audit quality. Motivation doesn't have a direct effect on audit quality but must go through performance as an intervening variable on audit quality, while auditor competence has direct influence or through performance mediation variables on audit quality. The implication for further research is that variables other than variables that can influence employee performance can be added, such as compensation, work discipline and leadership, as well as taking a sufficient number of research populations.

Keyword: *Quality auditing competence*

INTRODUCTION

National development to society is expected to make the whole Indonesian human being and the whole Indonesian culture simple, broad-minded in Pancasila and the 1945 Constitution. To realize a just, prosperous, and prosperous Indonesian culture, one of the efforts made is to expand the deterrence and destruction of criminal demonstrations thoroughly and not to demean the dignity of criminal demonstrations in general and criminality in particular.

Corruption is a way of individual behavior that harms people in general and the interests of the state explicitly. Corruption obliterates the standards for recognizing great administration. It is characterized by the weakening of the obligations of public officials in completing the mentality, behavior in carrying out the

main duties, abilities and tasks of the power assigned to them. Corruption among public authorities, especially those with great influence, is common.

West Java is the province with the most corruption cases, based on the 2015 annual report of the Corruption Eradication Commission (KPK), 44 corruption cases were recorded in West Java. The second most corrupt province is Riau and Riau Islands with 32 cases. Third is North Sumatra with 26 corruption cases. The 10

most corrupt provinces are presented in the following figure.



Source: www.acch.kpk.go.id

Picture 1. Number of Corruption Crimes by Region in 2007-2017

The Supreme Audit Agency (BPK) as one of the highest State institutions plays a strategic role in assessing the financial performance of local governments. The examination function can be carried out through an audit process that plays a role in providing information or detecting fraud, such as excessive or missing expenditure of public resources (Oiken, 2007).

Audit is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events with the aim of determining the level of conformity between these statements and predetermined criteria and in conveying the results to interested users.

Audit quality as the likelihood that the auditor will find and report violations in the accounting system with the auditor's knowledge and expertise. Meanwhile, reporting violations depends on the auditor's encouragement to disclose the violation (Nurmawah 2011).

Responsibility can affect the quality of an auditor, as well as the competence possessed by an auditor in carrying out the audit process. (Singgih, 2010), expresses audit quality with the probability that an auditor will also report on a violation of the accounting system as well as his client. (Irahandayani 2003), the quality of auditors can be categorized based on two of them:

quality can be accounted for and quality cannot be accounted for.

(Sukriah2009) reveals that competence is the qualification required by an audit in conducting an audit properly in carrying out an audit, an auditor must have good personal quality, knowledge, as well as special expertise in the field. According to the Indonesian Government Internal Auditor Code of Ethics KE-AIPI (2014), objectivity is honest behavior that does not influence views and considerations or groups in taking results and actions. Based on this understanding, it can be indicated that in making policies or actions, a person must not act on the basis of prejudice or bias, conflicting needs, or the impact of other parties.

Internal audit is a systematic as well as objective value that internal auditors perform on operations as well as different controls in the business in determining: (1) financial and operational information is also accurate and reliable, (2) business causes are also identified and minimized, (3) external rules and policies and internal guidelines are acceptable and followed, (4) satisfactory operational criteria are met, (5) resources are used efficiently and economically; and, (6) organizational goals are achieved effectively, all carried out with the aim of consulting with management and assisting organizational members in carrying out their responsibilities effectively (Sawyer, 2005).

Assessed the impact of accountability on auditor work results. Audit results that provide responsibility can build the nature of the implementation assuming the information held is high (Madisar and Sari, 2007). The assumption used in this exploration is that the complexity of the work faced is high. Meanwhile, Mardiasmo explains that accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving predetermined results through accountability media that is carried out periodically. There are two types of

accountability, namely vertical accountability and horizontal accountability.

Vertical accountability is accountability in the form of responsibilities carried out to superiors and Horizontal accountability is accountability in the form of responsibilities carried out to people or institutions that are equal. Meanwhile, Mahmudi explained that accountability in public institutions can be divided into 5 parts, namely: (1) Legal Accountability and Honesty, (2) Managerial Accountability, (3) Program Accountability, (4) Policy Accountability, (5) Financial Accountability.

From the above understanding, it can be indicated that there has been a paradigm shift in internal audit where at the beginning internal audit was only used by management in finding mistakes that occurred in the organization, but now internal audit must also be able to make a company consultant (strategic partner), which is a business that can provide advice on top of what the audit faces.

METHODS

Object and Research Design

The object of this research is the Regional Inspectorate of Regency / City in West Java. This research was conducted at each local government office in the Regency / City in West Java Province. Districts and Provinces of West Java amounted to 27 districts / cities are 18 districts, 9 cities.

The research form uses descriptive quantitative. Descriptive research design intends to describe the nature and characteristics of each symptom, event that exists today (Juliansyah, 2014). The research is based on the time horizon, namely Cross Sectional research is science that can be carried out through occasional data grouped perhaps on a daily, weekly, monthly period, and in order to answer research questions.

Sampling is a way of determining the sample on a certain basis which intends to make the data obtained later more presentative (Sugiyono, 2016). Furthermore, in determining the sample, the authors use the criteria that the sample in this research is government auditors who work as regional Inspectorates in cities / regencies in West Java, serve as Government Internal Audit for at least one year, have participated in Education as well as Training for Functional Auditor Position, have examined Local Government Financial Reports.

Data Analysis Method

For the test technique used in order to test the level of interpretation of the respondent (respondent's description), a Likert scale type is used. According to Sugiyono (2014), the Likert scale is used in measuring the behavior, opinions, and responses of a person and a group of people regarding social problems. The linkert scale used has 5 answers with the following weights.

Table 1. Linkert Scale Answers

Tanggapan	Bobot
Sangat Setuju	5
Setuju	4
Kurang Setuju	3
Tidak Setuju	2
Sangat Tidak Setuju	1

Source: *Data processed (2018)*

RESULTS AND DISCUSSION

Description of Research Data

The research uses primary data, which is obtained by directly distributing questionnaires or questionnaires to the Inspectorate at the Regency / City in West Java which is the object of this research. Respondents in this research are government internal auditors who work at the Regional Inspectorate of Cities / Regencies in West Java with the condition that they have served as internal auditors for more than one year, have examined

financial reports, have participated in education as well as training for Functional Auditor Position. this research was conducted during the day starting from March 20, 2018 to May 28, 2018. The results of collecting questionnaires that meet the requirements are:

Table 2. Questionnaire Return Table

Keterangan	Jumlah	Persentase
Kuisisioner yang disebar	514	100%
Kuisisioner kembali	280	54.47%
Kuisisioner tidak kembali	234	45.53%
Kuisisioner yang memenuhi syarat	228	44.36%
Kuisisioner yang tidak memenuhi syarat	52	10.12%

Source: *Data processed (2018)*

Based on the table above, the questionnaires distributed to the regional inspectorate offices of cities / districts throughout West Java in research were 514 copies. The questionnaire was returned as many as 280 copies and did not return 234 of the 514 copies, 228 questionnaires that met the requirements and 52 copies that did not meet the requirements.

Description of Respondent Characteristics

Respondent character or demographic data is data that describes the respondent's condition both in terms of personal data and his relationship with the organization. This demographic data is used to build logic and support the arguments put forward in analyzing and concluding the research results. The following is demographic information from employees consisting of data regarding age range, gender, latest education, position, auditor experience, functional education, technical guidance

that has been attended, experience in conducting audits.

Tabel 3. Respondent Demographic Data

No	Keterangan	Jumlah	Persentase
1.	Umur		
	a. 20-30 tahun	9	4%
	b. 31-40 tahun	65	28,8%
	c. 41-50 tahun	102	45,1%
	d. 51-60 tahun	49	21,7%
	e. > 60 tahun	1	0,4%
	Total	226	100%
2.	Jenis Kelamin		
	a. Pria	131	58%
	b. Wanita	95	42%
	Total	226	100%
3.	Pendidikan Terakhir		
	a. SMU	3	1,3%
	b. D3	5	2,2%
	c. S1	141	62,4%
	d. S2	73	32,3%
	e. S3	4	1,8%
	Total	226	100%
4.	Jabatan		
	a. Calon/Audit or Pembantu	11	4,9%
	b. Auditor Pelaksana	9	4,0%
	c. Auditor Pelaksana Lanjutan	9	4,0%
	d. Auditor Ahli Pertama	88	38,9%
	e. Auditor Ahli Muda	75	33,2%
	f. Auditor Ahli Madya	34	15,0%
	Total	226	100%
5.	Pengalaman Auditor		
	a. ≤ 2 tahun	45	19,9%
	b. 2-3 tahun	21	9,3%
	c. 3-4 tahun	23	10,2%
	d. 4-5 tahun	23	10,2%
	e. >5 tahun	114	50,4%
	Total	226	100%
6.	Pendidikan Fungsional		
	a. Auditor Terampil	23	10,2%
	b. Auditor Ahli	91	40,3%
	c. Ketua Tim	68	30,1%
	d. Pengendali Teknis	38	16,8%
	e. Pengendali Mutu	6	2,7%
	Total	226	100%

No	Keterangan	Jumlah	Persentase
8.	Pengalaman dalam Melakukan Audit		
a.	1-3 kali	17	7,5%
b.	4-6 kali	9	4,0%
c.	7-9 kali	13	5,8%
d.	10-12 kali	16	7,1%
e.	>12 kali	171	75,7%
	Total	226	100%

Source: *Data processed (2018)*

Age Characteristics of Respondents

Based on table 3, it can be concluded that employees consist of 9 respondents with an age group of 20 - 30 years or 4.0%, 65 respondents with an age group of 31 to 40 years or 28.8%, 102 respondents with an age group of 41 to 50 years or 45.1%, 49 respondents with an age group of 51 - 60 years or 21.7%, and 1 respondent aged more than 60 years or 0.4%.

Gender Characteristics of Respondents

Based on table 3, the respondents were men who totaled 131 respondents or 58.0%. While female respondents were 95 respondents or 42.0%. respondents or 1.8%.

Position Characteristics of Respondents

Based on table 3, the characteristics of respondents can be described based on the classification of the respondent's position, namely Candidate / Assistant Auditor, Managing Auditor, Advanced Managing Auditor, First Expert Auditor, Junior Expert Auditor as well as Associate Expert Auditor. The respondents who held the position of Candidate / Assistant Auditor were 11 respondents or 4.9%, respondents who held the position. Managing Auditors amounted to 9 respondents or 4.0%, respondents who held positions. Advanced Managing Auditors amounted to 9 respondents or 4.0%, respondents who held positions. First Expert Auditor amounted to 88 respondents or 38.9%, respondents who hold positions. Junior Expert Auditors totaled 75 respondents or 33.2% and respondents who held positions and

Associate Expert Auditors totaled 34 respondents or 15.0%.

Auditor Experience Characteristics

Based on table 3, the characteristics of respondents can be described based on the classification of respondents' work experience as government internal auditors with a length of work of less than two years, 2 - 3 years, 3 - 4 years, 4 - 5 years and more than five years. The respondents with less than two years of experience totaled 45 respondents or 19.9%, respondents with 2 - 3 years of experience totaled 21 respondents or 9.3%, respondents with 3 - 4 years of experience totaled 23 respondents or 10.2%, respondents with 4 - 5 years of experience totaled 23 respondents or 10.2%, respondents with more than five years of experience totaled 114 respondents or 50.4%.

Characteristics of Functional Education

Based on table 3, it can be described that the functional education characters include Skilled Auditor, Expert Auditor, Team Leader, Technical Controller, and Quality Controller. The employees who have functional education Skilled Auditors totaled 23 respondents or 10.2%, respondents who have functional education. Expert Auditors totaled 91 respondents or 40.3%, respondents who have functional education. Team Leaders totaled 68 respondents or 30.1%, respondents who had a functional education. Technical Controllers amounted to 38 respondents or 16.8%, also respondents who have functional education. Quality Controllers totaled 6 respondents or 2.7%.

Characteristics of Technical Guidance Ever Attended by Respondents

Based on table 3 above, the characteristics of respondents based on the Bimtek that have been attended include Financial Problems, Asset Problems, Apparatus Problems, Government Problems, Special Problems and no Bimtek. The respondents who have participated in

technical guidance on financial matters totaled 23 respondents or 27%, respondents who have participated in technical guidance. Asset problems amounted to 23 respondents or 27%, respondents who had participated in technical guidance. Apparatus Problems amounted to 91 respondents or 40.3%, respondents who had attended technical guidance. Government Problems amounted to 68 respondents or 30.1%, respondents who had attended technical assistance. Special problems amounted to 38 respondents or 16.8%, and respondents who had never participated in technical assistance amounted to 6 respondents or 2.7%,

Characteristics of Respondents' Experience in Conducting Audits

Based on table 3, the characteristics of respondents based on Respondents' Experience in Conducting Audits can be described, including 1 - 3 times, 4-6 times, 7 - 9 times, 10 - 12 times and more than 12 times conducting audits. The respondents who 1 - 3 times conducted audits were 17 respondents or 7.5%, respondents who 4 - 6 times conducted audits amounted to 9 respondents or 4.0%, respondents who 7 - 9 times conducted audits amounted to 13 respondents or 5.8%, respondents who 10 - 12 times conducted audits amounted to 16 respondents or 7.1% and respondents who conducted audits more than 12 times were 171 respondents or 75.7%.

Results and Data Analysis

Multiple Linear Regression Analysis

Table 4. Table of Multiple Linear Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error			
1	(Constant)	5.635	2.371		2.377	.018
	Kompetensi	.529	.050	.530	10.538	.000
	Akuntabilitas	.590	.090	.330	6.571	.000

a. Dependent Variable: Kualitas Audit

Source: *Data processed (2018)*

Based on the table, the estimated model regression equation

$Y=5.635+0.529X_1+0.590+\epsilon$ is obtained. These results can be interpreted as follows.

1. The results of the regression equation obtained a constant value of 5.635. This value will mean that if the independent variable (competence and accountability) is 0, then competence and accountability are worth 5.635.
2. The results of the regression equation for the competency variable obtained a value of 0.529. This shows that if competence increases, it will be followed by an increase in audit quality, and vice versa.
3. The results of the regression equation for the accountability variable obtained a value of 0.590. This shows that if accountability increases, it will be followed by an increase in audit quality, and vice versa.

Multiple Correlation Analysis

Table 5. Table of Multiple correlation test results and coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	.735 ^a	.541	.536	2.641

a. Predictors: (Constant), Akuntabilitas, Kompetensi.

b. Dependent Variable: Kualitas Audit

Source: *Data processed (2018)*

Based on this table, it can be seen that the correlation value (R) obtained a value of 0.735 which is in the range of 0.600 - 0.799 with a strong category meaning. The relationship between competence and accountability is in the strong category on audit quality. So it can be concluded that the better the competence and accountability in the audit, the audit quality will improve.

Coefficient of Determination Analysis

The coefficient of determination is carried out to determine how much the competence and accountability variables contribute to audit quality. The results of the coefficient of determination analysis

can be seen in the multiple correlation test table and the coefficient of determination.

Based on the table, it can be seen that the R square value has a value of 0.541 or 54.1%. This shows that the contribution of the influence of competence and accountability on audit quality obtained a value of 54.1%, while the remaining 45.9% was explained by other factors outside the study such as skepticism, auditor ethics (Fauzan, 2017).

Hypothesis Testing Simultaneous Test (F Test)

Table 6. Table of F Test Results

Model	F	Sig.
1 Regression	131.210	.000 ^b
1 Residual		
Total		

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Akuntabilitas, Kompetensi

Source: *Data processed (2018)*

T Test

This test is used to determine whether the independent variables (independence, competence) in the regression model partially have a significant effect on the dependent variable (audit quality). As for the results / output of regression analysis, the t value can be known as in the following table.

Table 7. Table of t-test results

Model	t	Sig.
(Constant)	2.377	.018
1 Kompetensi	10.538	.000
Akuntabilitas	6.571	.000

Source: *Data processed (2018)*

The Effect of Organizational Commitment on Audit Quality

Based on the results of data processing in table 4, it can be concluded that the first hypothesis in the study can be accepted, meaning that there is a significant effect on the organizational commitment variable on audit quality. Organizational commitment is an individual physiological condition that connects areas of strength and awareness of the goals and benefits of the organization, a

strong drive in working for the organization and how much they want to be a member of the organization. This commitment depends on the person to the organization considering the position. In view of this definition, an internal auditor who has a high commitment character to his organization is also able to produce an audit quality for the sustainability of the organization is a matter of the auditor feeling that the organization's problem is the auditor's problem so that an auditor in carrying out all his work must be reviewed by the previous level supervisor and the results of the examination are made to produce the best quality.

The Effect of Competence on Audit Quality

The results of data processing regarding auditor competence on audit quality can be concluded that the first hypothesis in the study can be accepted. This is in line with the journal used by researchers in the first hypothesis, namely Effendy's journal, 2010 which states that auditor competence affects and gives positive value to audit quality. According to Agoes (2013: 163), competence is defined as proficiency, ability, authority as well as assignment. With that competence can be interpreted as the duties as well as the abilities possessed in carrying out their profession, in order to foster public trust. In audit practice, competence is an important thing that auditors can have so that the audit work can produce good quality. For example, an auditor in conducting an analytical review must have the ability or competence, so that an auditor makes a report that reveals things / problems that cannot be resolved until the end of the examination with the aim of producing a very good quality audit examination.

The Effect of Motivation on Audit Quality

According to the results of the data processed by researchers, motivation does not have a significant effect on audit

quality, it can be concluded in the study of hypothesis variables. means that in this case accountability competence on audit quality is generated, for example one factor is the treatment of the organization where an auditor works, it does not motivate the auditor to do his best in carrying out his duties and obligations so that the resulting report does not state recognition of the beneficial achievements of restorative activities that have been carried out by the object of investigation, an auditor should be given motivation which is an individual's encouragement in actions that cause the auditor to behave in this way so that the auditor behaves through certain methods that are goal directed. The basic principle of motivation is the level of ability as well as personal motivation. According to this principle, it can be concluded that ability will support audit quality, so that the tasks carried out will also produce good results.

The Effect of Commitment on Audit Quality Through Performance

Based on the processed data in table 4, it states that the first hypothesis cannot be accepted because commitment has no effect on audit quality through audit performance. This means that in this case performance is not included in the competency / accountability variable between the organizational commitment variable and audit quality.

The Effect of Competence on Audit Quality Through Performance

Based on the results of data processing in table 4, it can be concluded that the first hypothesis can be accepted or in other words, work is an intervening or mediating variable between the auditor competency variable and audit quality. Performance is a quasi mediating variable, namely an intermediary variable that influences the dependent variable with an independent variable that has a significant effect on the sub explanation (...) that an auditor must have the ability / competence to conduct an analytical review so that an auditor can

create a report that reveals problems that cannot be resolved during the rest of the review to create a quality investigation with the performance variable as intervening can strengthen the competency variable to obtain good audit quality.

The Effect of Motivation on Audit Quality Through Performance

Based on the results of the data obtained in table 7, it can be concluded that the first hypothesis can be accepted or in other words, auditor motivation has an influence on audit quality through the performance variable as an intervening / mediating variable. Competence has no direct effect on audit quality but the competency / accountability variable can have an indirect effect on audit quality. So motivation is a personal motivation in action that causes the auditor to behave in a certain way with a direction towards the goal. The basic principle of competence is the level of ability as well as personal motivation.

According to this principle, no task can be carried out properly without being supported by the ability to carry it out. So that this definition can be implemented in reality to obtain good audit quality by being strengthened by performance so that audit quality is getting better. For example, the treatment of the organization where an auditor works motivates an auditor to do his best in carrying out his duties and obligations so that the resulting report is put forward in recognition of an achievement of success or a corrective action that has been carried out by the object of the audit.

CONCLUSIONS

Hypothesis testing research that has been carried out, provides conclusions related to the research that has been conducted with a sample of 226 respondents as internal auditors at the regional inspectorate of cities / districts throughout West Java. Respondent data processing was carried out using the SPSS

application. This study uses questionnaire data which is declared valid and reliable based on the results of validity testing consisting of construct validity.

Based on the results of the study, it can be concluded that Work Experience results from a significant impact on the Quality of Government Internal Audit. Work motivation, competence, and work environment simultaneously affect the performance of inspectorate employees. Work motivation, competence partially affect employee performance, while work has no effect on the performance of inspectorate employees.

Based on the research results as well as the conclusions obtained, there are several things that must be considered. The research object is known that the work motivation variable on the indicator of full appreciation for the completion of employee work to be further improved, such as: giving appreciation to outstanding employees as a form that the company cares about their dedication to the company, giving promotions to higher levels can be realized as a form of transparency for a better career path, as well as motivating other employees to continue to provide their best performance in the company.

For competency variables on indicators of the ability to communicate in writing to be further improved, such as through training programs for employees to be able to improve their ability to communicate what they think in writing, so that communication can easily read the meaning of the writing.

For work environment variables on wall indicators and the color composition of objects in the workspace, companies should reconsider the use of wall colors and the color composition of objects in the workplace, because the use of good colors such as the application of bright colors on the walls can stimulate and support the achievement of work productivity.

For employee performance variables on the indicator of the number of activity cycles that can be completed so that it can

be increased again, through training programs regarding daily work and increasing work discipline so that no employee procrastinates their work.

For further research, variables other than variables that can affect employee performance besides work motivation, competence, and work environment can be added, namely: compensation, work discipline and leadership, and take a sufficient number of research populations.

LITERATURE

Agoes, S. (2012). *Auditing*. Jakarta: Salemba Empat.

Alim, M., Hapsari, T., & Purwanti, L. (2007). Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi. *Simposium Nasional Akuntansi X*, 1-25.

Asosiasi Auditor Intern Pemerintah Indonesia (AAIPI). (2014). *Kode Etik Auditor Intern Pemerintah Indonesia*. Jakarta: AAIPI.

Asosiasi Auditor Intern Pemerintah Indonesia. (2013, December 30). *Standar Inspektorat Provinsi Jawa Barat*. Retrieved September 06, 2017, from Inspektorat Provinsi Jawa Barat: <http://inspektorat.jabarprov.go.id/standar/>

Daniela, P., & Attila, T. (2013). Internal Audit versus Internal Control and Coaching. *Prodia Economic and Finance* 6, 694-702.

DeANGELO, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics* 3, 183-199.

Fahmi, I. (2013). *Etika Bisnis Teori, Kasus, dan Solusi*. Bandung: Alfabeta.

Halim, A. 2014. Anggaran Waktu Audit dan Komitmen Profesional Sebagai Variabel Moderasi Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit. *Simposium Nasional Akuntansi XVII* 24-27 September 2014. Mataram, Lombok Hal 1-26

Heider, Fritz. 1958. *The psychology of Interpersonal Relations*, New York: Wiley.

Irahandayani. 2003. Pengaruh Sikap Mental atas Kuallitas Hasil Kerja Auditor Internal. Skripsi Universitas Trisakti, Jakarta.

IKATAN AKUNTAN INDONESIA Kompartemen Akuntan Publik. (2001). *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.

Maryani, T dan U. Ludigdo. 2001. Survey Atas Faktor-Faktor yang Mempengaruhi Sikap dan Perilaku Etis Akuntan. TEMA. Volume II Nomor 1. Maret p. 49-62

Messier, Jr., William Steve M. Glover, dan Douglas F. Prawitt (2005). *Jasa Audit & Assurance: Pendekatan Sistematis*. Edisi 4 Buku 2. Diterjemahkan oleh: Nuri Hinduan, S.E., Ak.. Salemba Empat: Jakarta

Messier, W.F., S.M. Glover, dan D.F. Prawitt. 2011. *Auditing and Assurance Service: a systematic approach*. Eight Edition. Salemba Empat. Jakarta. Terjemahan Prianthinah dan Wedari. 2014. *Jasa Audit dan Assurance: Pendekatan Sistematis*. Edisi Delepan. Buku 1. Salemba Empat. Jakarta.

Messier, W. F., Glover, S. M., & Prawitt, D. F. (2014). *Jasa Audit dan Assurance: Pendekatan Sistematis (Terjemahan)*. Jakarta: Salemba Empat.

Ningtyas, W. A., & Aris, M. A. (2016). Independensi, Kompetensi, Pengalaman, dan Due Professional Care: Pengaruhnya Terhadap Kualitas yang Dimoderasi dengan Etika Profesi. *Riset Akuntansi dan Keuangan Indonesia 1(1)*, 75-88.

Nirmala, R. A., & Cahyonowati, N. (2013). Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Kompleksitas Audit, dan Time Budget Pressure terhadap Kualitas Audit (Studi Empiris pada Auditor KAP di Jawa Tengah dan DIY). *Diponegoro Journal of Accounting*, 1-13.

Pemerintah Daerah Provinsi Jawa Barat Inspektorat Provinsi. (2016, September 16). *Piagam Audit*. Retrieved September 06, 2017, from Inspektorat Provinsi Jawa Barat: <http://inspektorat.jabarprov.go.id/piagam-audit/>

Purba, Desi Hamidarwaty. 2009. Analisis Pengaruh Independensi Auditor, Etika Auditor, dan Komitmen Organisasi Terhadap Kinerja Auditor di KAP Kota Surakarta. Skripsi Thesis. Universitas Muhammadiyah Surakarta.

Queena, P. P., & Rohman, A. (2012). Analisis Faktor-Faktor yang Mempengaruhi Kualitas Audit Aparat Inspektorat Kota/Kabupaten di Jawa Tengah. *Diponegoro Journal of Accounting*, 1-12.

Samsi, N., A. Rudywab dab V. Suryono. 2013. Pengaruh Pengalaman Kerja, Independensi dan Kompetensi terhadap Kualitas Audit: Etika Auditor Sebagai variabel pemoderasi. *Jurnal Ilmu dan Riset Akuntansi 1 (2) : 207-226*

Sekaran, Uma. (2006). *Metodologi Penelitian untuk Bisnis*. Jilid 1. Edisi 4. Salemba Empat, Jakarta

Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan RnD*. Alfabeta: Bandung.

Sukriah, I., Akram, & Inapty, B. A. (2009). Pengaruh Pengalaman Kerjam Independensi, Objektivitas, Integritas dan Kompetensi terhadap Kualitas Hasil Pemeriksaan. *Simposium Nasional Akuntansi 12 Palembang*, 1-28.

Tubbs, R. M. 1992. The Effect of Experience on The Auditor's Organization and Amount of Knowledge. *The Accounting Review*. Oktober p. 783-801

<https://www.voaindonesia.com/a/indeks-persepsi-korupsi-ri-turun-/3692750.html> eva mazrieva 26 Jan 2017 24 Juli 2017 09:32 Indeks Persepsi Korupsi Indonesia turun ke Peringkat 90

<http://bandung.bpk.go.id/?p=8946> BPK Perwakilan Jawa Barat telah menyerahkan LHP LKPD TA 2016 15 Jun 2017 24 Jul 2017 11:56