Effect of Level of Education, Work Experience and Auditor Professionalism on Audit Quality

KHAIRUL SALEH L TOBING[1], ASYARI[2], BELLA DESTIYASARI[3]

[1, 2] Lecturer at the Faculty of Economics and Business at the National University

[3] Student at accounting programme at National University

Abstract- Public accountants are expected to have an obligation to carry out their professional services properly. The trust of the business community and investors is a reality in the existence and commitment of auditors to work professionally and transparently to provide information on company performance honestly and without pressure. The attitude of professionalism of an auditor will affect the quality of the audit. Capability in this case is identified with knowledge, experience, technical ability, technological ability, adaptability, and professionalism includes other factors such as transparency and responsibility in fulfilling the trust that the public has placed in it. The research method by presenting a linear regression model by measuring audit quality to auditors in private sector companies with t test and F test statistic by SPSS application. Hypothesis testing was carried out using descriptive statistical tests to explain the overall picture of the sample. the result that the level of education influence on audit quality, work experience positiv significant influence on audit quality and attitude of auditor significant influence on audit quality.

Indexed Terms- the level of education, work experience, aatitude of professionalism, audit quality

I. INTRODUCTION

Audit quality is the end result of the auditor's performance on an entity's financial statements. The final results of the auditor's performance allow for the discovery of errors or deficiencies in the client's financial statements being audited. Completion of an auditor's duties will produce an audit report that is guided by applicable auditing standards and adheres to the code of ethics, because the quality of the audit results will be a reference for the public in making financial decisions that intersect with company performance. The public always hopes and continues to assess the responsible, honest, professional attitude of an auditor in issuing a fair opinion regarding the audited financial statements. The level of education is a much-needed factor in determining audit quality, of course the level of education in accordance with the field will further strengthen the knowledge that can be used in completing their duties. For example, an auditor must have a sufficient level of education in the field of accounting that will enable an auditor to solve problems in completing his audit assignments so that the resulting audit reports are of high quality. With a good level of education, an auditor will be able to enrich his knowledge in solving a problem either in the form of fraud or errors in the financial statements being audited. The level of education is also considered capable of providing a wise attitude in carrying out and completing assigned tasks to produce quality performance.

Work experience also affects the quality of the auditor's work where in studying long enough or in the long term will help mature the attitude and behavior of the auditor in carrying out his audit duties. Work experience as an auditor in practice will certainly affect the work of the auditor because in auditing practice the auditor has had a lot of experience in completing his duties. The inexperience of an auditor tends to make more mistakes in carrying out his duties, because work experience as an auditor can form a way of thinking that will produce a quality performance. Likewise with the attitude of professionalism. The attitude of professionalism of an auditor will affect the quality of the audit. Capability in this case is identified with knowledge, experience, technical ability, technological ability, adaptability, and professionalism includes other factors such as transparency and responsibility in fulfilling the trust that the public has placed in it. The attitude of professionalism of an auditor will produce quality

audit quality because audit assignments are carried out in a transparent manner.

In fact, quite a lot of research has raised this issue, including research conducted by Putu Septiani Futri and Gede Juliarsa (2014) concerning the effect of independence, professionalism, level of education, professional ethics, experience, and auditor job satisfaction on audit quality in public accounting firms. in Bali with multiple linear regression analysis which shows that the level of education and professional ethics have a significant effect on audit quality. However, it is contrary to the results of research conducted by Napitupulu Bertha Elvy, 2020 which results in the level of academic education that has no effect on audit quality while the auditor's work experience has a positive effect on audit quality. Furthermore Maulana, 2015 examines the effect of competence, independence, professionalism and work experience on audit quality which places auditor ethics as a moderating variable (empirical studies at public accounting firms in Surakarta and Yogyakarta) states that the variables of independence, professionalism, work experience, interaction of professionalism and ethics auditors and the interaction of the auditor's work experience has a positive effect on audit quality.

Based on some of these explanations and various studies that have similarities and differences in results with the use of different measurements and methods the author's desire arises to know more about whether there is an effect of the level of education, work experience and attitude of auditor professionalism on the resulting audit quality

II. LITERATURE REVIEW

- Theory related to research (Reasoned Action Theory)

The most proximal cause of behavior is the behavioral intention of what one wants to do or not do. Behavioral intention, in turn, is determined by attitude (one's evaluation of the behavior) and subjective norms (one's evaluation of what others think is important to do). Both are perhaps the most important determinants of certain behaviors (Ajzen & Fishbein, 1980; Fishbein, 1980; Fisbein & Ajzen, 1975 in Trafimow, 2015).

Theory of Planned Behavior (Planned Behavior Theory)

Planned Behavior Theory by Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975 made up for by the limitations of the original model in dealing with behaviors in which people have incomplete volitional control. Theory of planned behavior is the development of the previous theory, namely the theory of reasoned action put forward by Icek Ajzen and Martin Fishbein. In the theory of reasoned action, where this theory is a theory used to predict a person's behavior.

Education is a knowledge, skills, and habits of a group of people passed down from one generation to the next through teaching, training or research (Dharmawan, 2014). Education is generally divided into preschool, elementary, secondary and tertiary education. According to (Futri & Juliarsa, 2014), the level of education is an activity that can expand the human workforce with rules to increase the capacity of community knowledge, increase one's economic knowledge and expertise in solving problems faced by an institution. Sembiring (2013), said that work experience will be able to deepen and broaden work capabilities. The more often you do the same job, the more skilled and faster you will be in completing the job. On the other hand, the more kinds of work you do, the richer you will be and extensive work experience that allows it to improve its performance. So, it can be said if a person has a lot of work experience, then he has a lot obstacles or mistakes in the work. With a hitch or mistake in this job will make a person better at completing the job he is doing.

According to (Herman, 2011), many factors influence the professionalism of public accountants, one of which is the Code of Ethics. This rule is important to regulate a thorough disciplinary attitude for all parties with an interest in public accounting services so that they can be protected against the actions of individual public accountants who are disgraceful and irresponsible. Therefore, public accountants are expected to have an obligation to carry out their professional services properly, according to their abilities, for the benefit of service users and to be able to be accountable to the public for professional services.

- Framework models

1. Level of Education with Audit Quality

In the audit process, the auditor is required to always maintain and improve his skills and knowledge through formal and informal education, which is known as continuing professional education. The level of education is one of the most important factors in supporting the knowledge of an auditor in carrying out his duties. Having a good level of education will affect audit quality by carrying out audit duties properly and correctly. Research by (futri & Juliarsa, 2014) explains that the level of education has a significant effect on audit quality. Another thing is also explained in research conducted by (Jurnaedi et al., 2014) that the level of education has a significant effect on audit quality. However, research conducted by (Napitupulu Bertha Elvy, 2020) states that the level of academic education has no effect on audit quality. On the basis of the results of several studies it was decided:

H1: Education level has a positive and significant effect on audit quality.

2. Work Experience with Audi Quality

Auditor experience is a process of learning and developing the auditor's potential behavior while carrying out his audit assignments within a certain period of time. The more work experiences an auditor has, the better the audit quality produced by the auditor. According to (Christiawan, 2002), states that the increase in the experience of public accountants will continue to occur along with the increasing number of audits carried out and the complexity of client financial transactions so as to increase and expand their knowledge, especially in the field of accounting and auditing to carry out audit procedures and also in completing their audit tasks properly. Research by (Maulana, 2015) explains that work experience has a significant positive effect on audit quality.

H2: Work experience has a positive and significant influence on audit quality.

3. Auditor Professionalism with Audit Quality

The attitude of the auditor's professionalism is seen from the way the auditor carries out the audit process by applying generally accepted auditing standards in determining misstatement of the client's financial statements. A professional auditor will wisely consider all the information he gets appropriately because this will relate to the opinion that will be given by an auditor in the audit process. Research by Suliswati and Atmawinata (2014) states that the professionalism of auditors is high because there is a need for public trust in the quality of services provided by the auditor profession, regardless of what the auditor does as an individual. The trust of clients and users of financial statements in the quality of audit results is very important for auditors. If the auditor does not gain the trust of the public for his audit services, then the ability of these auditor professionals will be reduced to provide audit services to clients.

H3: The attitude of the auditor's professionalism has a positive and significant influence on

III. Framework of Thought

Independent Variable
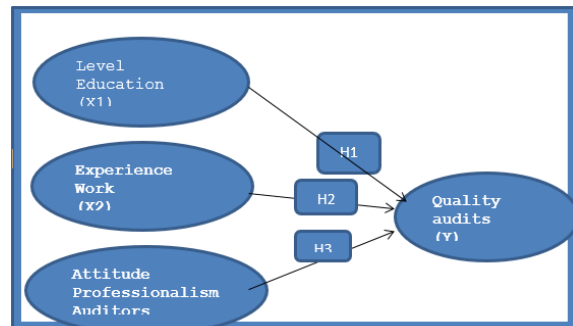
III. RESEARCH METHODOLOGY

1. Research Object

The objects in this study are auditors who work at the Public Accounting Firm (KAP) in East Jakarta.

2. Source and Type of Data

This study uses primary data obtained by conducting a survey. The questionnaire was addressed to auditors working at the Public Accounting Firm (KAP) in East Jakarta. The data needed is gender, age, education level, and time (length) of working as an auditor.

3. Operational Definition and Variable Measurement

In this study using the measurement of independent variables and dependent variables. The independent

variables (independent variables) in this study were the level of education, work experience and professionalism of the auditors. The level of education uses research indicators with the level of academic education and linear education. Work experience uses indicators of the length of time working as an auditor and the number of inspection assignments. The professional attitude of the auditor uses indicators of duties and responsibilities as well as objectivity towards assignments. While the dependent variable (dependent variable) in this study is the quality of the audit by using the indicators of the results of the inspection and the quality of the report on the results of the inspection carried out by the auditor.

The measurement scale used in this study is the Likert measurement scale. The value or size given to the answer choices is provided in this research questionnaire. The author determines the value or size of research in this study is as follows a value of
1 (one) is strongly disagree,
2 (two), namely disagree, value
3 (three) namely neutral, value of
4 (four) that is agree, and a value of
5 (five) is strongly agree.

The design of the questionnaire in this study was divided into 3 (three) parts, namely a statement regarding the auditor's education level, a statement regarding the auditor's work experience, and a statement regarding the attitude of the auditor's professionalism.

4. Method of Analysis
In this study, the authors used quantitative methods, so that data in the form of numbers can be processed using statistical methods. Statistical analysis was carried out with the help of the SPSS (Statistical Package for the Social Science) application version 25. Hypothesis testing was carried out using descriptive statistical tests to explain the overall picture of the sample that had been collected and met the requirements. The data quality test was carried out to determine the validity of a data and the reliability of the distribution of questionnaires that had been carried out. The classical assumption test was carried out to find out whether the data met the criteria for normality and multicollinearity tests, which explained the relationship between each research variable, the heteroscedasticity test explained the dissimilarity between the study variables and the correlation test which explained the correlation in the linear regression model.

The last test is hypothesis testing which is carried out to find out the multiple regression test which explains the description of the equation of the regression model that meets the classical assumptions, the t test (partial regression test) how much influence the independent variables have with the dependent variable, and finally the F test (model feasibility test) for shows that all independent variables are able to explain the dependent variable and the model tested is fit and feasible to continue further testing

IV.   RESULTS AND DISCUSSION

1.   Research Results

Tabel 1
Distribusi Kuesioner

No	Information	Total	Presentation
1	Online questionnaire (via google form)	122	100%
2	Questionnaire distributed	25	100%
3	Returned questionnaire	15	60%
4	Processed questionnaires (105 online questionnaires + 15 questionnaires distributed directly)	120	87%

Questionnaires distributed in person or online consisted of 147 questionnaires and 120 questionnaires were returned by respondents. The results of the questionnaire returned by the respondents are as follows.

Table 2
Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation	
Level of education	120	13		25	18,67	3,727
Work experience	120	13		25	20,99	2,874
Professional attitude	120	15		25	22,63	2,530
Audit Quality	120	20		35	29,55	3,755
Valid N (listwise)	120					

Source: SPSS output version 25 processed by the author (2021)

Table 2 explains statistically that the 120 respondents' answers show the minimum, maximum, mean and standard deviation values of each research variable.

Table 3
Validity test

Item Pernyataan	Pearson Total Correlation (rhitung)	Rtabel	Keterangan
X1.1	0,846	0,1793	Valid
X1.2	0,855	0,1793	Valid
X1.3	0,822	0,1793	Valid
X1.4	0,855	0,1793	Valid
X1.5	0,854	0,1793	Valid
X2.1	0,664	0,1793	Valid
X2.2	0,798	0,1793	Valid
X2.3	0,792	0,1793	Valid
X2.4	0,722	0,1793	Valid
X2.5	0,785	0,1793	Valid
X3.1	0,842	0,1793	Valid
X3.2	0,711	0,1793	Valid
X3.3	0,873	0,1793	Valid
X3.4	0,858	0,1793	Valid
X3.5	0,752	0,1793	Valid
Y1.1	0,794	0,1793	Valid
Y1.2	0,751	0,1793	Valid
Y1.3	0,738	0,1793	Valid
Y1.4	0,587	0,1793	Valid
Y1.5	0,726	0,1793	Valid
Y1.6	0,752	0,1793	Valid
Y1.7	0,570	0,1793	Valid

Source: SPSS output version 25 processed by the author (2021)

Tabel 4
Uji Reliabilitas

Variabel	Nilai Cronbach's Alpha	Keterangan
Level of education (X1)	0,900	Reliabel
Work experience (X2)	0.808	Reliabel
Auditor Professionalism (X3)	0,868	Reliabel
Audit Quality (Y)	0,831	Reliabel

Source: SPSS output version 25 processed by the author (2021)

All research variables are reliable with a Cronbach's Alpha value > 0.60.

Table 5
Normality test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parametersa,b	Mean	,0000000
	Std. Deviation	3,07714934
Most Extreme Differences	Absolute	,079
Positive		079
Negative		-,061
Test Statistic		,079
Asymp. Sig. (2-tailed)		,064c

Source: SPSS output version 25 processed by the author (2021)

The variable instrument shows no deviation from the normal curve, this can be seen from the K-S value of 0.079 with a significance level of 0.064, which means that all significant variables are > 0.05.

Table 6
Multicollinearity Test
Coefficientsa

Model	Collinearity Statistics	
	Tolerance	VIF
Level of education	,690	1.450
Work experience	,751	1.331
Professional attitude	,874	1.144

Source: SPSS output version 25 processed by the author (2021)

There is not a single independent variable that has a tolerance value <0.10, which means that there is no symptom of correlation between the independent variables and there is not one independent variable that has a VIF value of > 10, which means that there is no multicollinearity between the independent variables in the regression model

Tabel 7
Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients				
	B	Std. Error	Beta	T	Sig.		
1 (Constant)	6,785	1,810		3,748	,000		
Level of education	-,011	,055	-,021	-,191	,849		
Work experience	-,136	,069	-,205	-1,979	,050		
Professional attitude	-,059	,072	-,078	-,808	,421		

Source: SPSS output version 25 processed by the author (2021)

The results of table 7 show that each independent variable is education level, work experience and professionalism, has a significance value of > 0.05, which means that the regression equation model does not have heteroscedasticity.

Tabel 8
Autokorelasi Test
Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,573a	,328	,311	3,117	2,093

Source: SPSS output version 25 processed by the author (2021)

There is no positive autocorrelation which is indicated by the Durbin Watson test value of 2.093 while from the Dw table with a significant level of 0.05 and the amount of data (n) = 120, and k = 3, the value of dU is 1.7520 and dL is 1.6479 and 4-dU is 4 − 1.7520 = 2.248 and 4- dL is 4 − 1.6479 = 2.3521. So in this study it can be concluded that there is no autocorrelation.

Table 9
Multiple Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	10,031	3,021	
Tingkat Pendidikan	,288	,092	,286
Pengalaman Kerja	,322	,115	,246
Sikap Profesionalisme	,326	,121	-,220

Source: SPSS output version 25 processed by the author (2021)

Based on table 9, the multiple linear regression equation is obtained as follows.

$$Y = 10.031 + 0.288X_1 + 0.322X_2 + 0.326X_3 + e$$

This equation concludes that all the research independent variables used are positive so that if the level of education increases, work experience increases, and professionalism increases, the auditor's audit quality will increase.

Tabel 10
Koefisien Determinasi Test
Model Summaryb

Model	R	R Square	Adjusted R the Estimate	Std. Error of Durbin-Watson	
1	,573a	,328	,311	3,117	2,093

Source: SPSS output version 25 processed by the author (2021)

The R square value is 0.328 or 32.8%, this shows that the contribution of education level, work experience

and professional attitude of auditors to audit quality
is 32.8% while the remaining 57.2% (100% -32.8%)
influenced by other factors not observed in this study.

Tabel 11
Uji F (Model Feasibility Test)
ANOVAa

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	550,907	3	183,636	18,905	,000b
	Residual	1126,793	116	9,714		
	Total	1677,700	119			

Source: SPSS output version 25 processed by the author (2021)

Fcount > Ftable of 18.905 > 2.68 with a significant value <0.05, it can be concluded that H0 is rejected or the regression coefficient is significant and the model is fit when tested and is feasible to continue testing. Thus the level of education, work experience and professionalism of the auditors are able to explain the audit quality variables or simultaneously the level of education, work experience and professionalism of the auditors affect the dependent variable of audit quality.

Tabel 12
t test (Partial Test)

Model		T	Sig.
1	(Constant)	3,320	,001
	Level of education	3,120	,002
	Work experience	2,807	,006
	Professional attitude	2,701	,008

Source: SPSS output version 25 processed by the author (2021)

All the independent variables in this study, namely the level of education, work experience and professionalism of the auditors, have a positive and significant effect on the independent variable, namely audit quality because the significance value of each of these variables is <0.05 and has a positive value.

V. DISCUSSION

a. The Influence of Education Level on Audit Quality
Based on the results of the t test in this study it is known that the tcount value is 3.120 > ttable is 1.65765, and the significant level value is 0.002 <0.05. This indicates that the hypothesis on the independent variable level of education, (H1) is accepted, so it can be seen that the level of education has a positive and significant effect on audit quality.

The results of the research are in line with research conducted by (Siddiqi, 2017) and (S. Hidayat, 2019) which state that the level of education has a positive

effect on audit quality. However, in contrast to research conducted by (Napitupulu Bertha Elvy, 2020), the level of education does not have a positive effect on audit quality.

b. Effect of Work Experience on Audit Quality
Based on the results of the t test, it is known that the tcount is 2.807 > ttable is 1.65765, with a significant level value of 0.006 <0.05. This indicates that the hypothesis on the work experience variable has a positive effect on audit quality, (H2) is accepted
The results of this study are in line with research conducted by Miftah Khoirul Maulana (2015) and Bertha Elvy Napitupulu and Francisca Hermawan (2020) which state that work experience has a positive effect on audit quality. However, in contrast to the research conducted by Moh. Fakhri Siddiqi (2017) which states that audit work experience does not have a positive effect on audit quality.

c. The Influence of Auditor's Professional Attitude on Audit Quality

Based on the results of the t test in this study it is known that the tcount value is 2.701 > ttable is 1.65765, and the significant level value is 0.008 <0.05. This indicates that the third hypothesis is accepted, so it can be seen that the attitude of professionalism has a positive and significant effect on audit quality.

The results of this study are in line with research conducted by Miftah Khoirul Maulana (2015) and Baigi Rabbani Adha (2016) which states that the attitude of auditor professionalism has a positive effect on audit quality. However, in contrast to the research conducted by Moh. Fakhri Siddiqi (2017) who produced a study which stated that the attitude of auditor professionalism had no positive effect on audit quality.

VI. CONCLUSIONS AND SUGGESTIONS

A. Conclusion
1. The level of education is found to have an influence on audit quality where the influence is positive. The higher the education level of an auditor, the better the quality of the audit report produced. This is in line with the hypothesis given by the author, namely the level of education has a positive and significant effect on audit quality because the high education of an auditor will have a positive impact on the quality of the audit he produces.

2. Work experience is also found to have a positive influence on audit quality. the higher the work experience an auditor has, the better the quality of the audit produced. This is also in line with the hypothesis set by the author, namely work experience has a positive and significant effect on audit quality.

2. The amount of work experience of an Auditor will have a positive impact on resulting audit quality. The attitude of the auditor's professionalism is also found to have a positive influence on the resulting audit quality. The higher the attitude of professionalism possessed by an auditor will produce a better audit quality. This is also in line with the author's hypothesis, namely the attitude of auditor professionalism has a positive and significant effect on audit quality due to the high professionalism of an auditor will provide an overview of the auditor's professional behavior in carrying out his audit duties and will provide good audit quality.

3. Suggestion
Based on some of these discussions and conclusions, the authors contributed somsuggestions or input so that this research could be developed by expanding the sample area of the study to DKI Jakarta or the National area to obtain better research results.

REFERENCES

[1] Adha, B. R. (2016). Pengaruh Independensi Auditor, Profesionalisme Auditor, Etika Profesi Auditor, Akuntabilitas Auditor Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Surabaya. Skripsi Universitas Airlangga, Surabaya, 1–129.

[2] Agusti, R., & dan Pertiwi, N.P. (2013). Pengaruh Kompetensi, Independensi, dan Profesionalisme terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik SeSumatera). Jurnal Akuntansi, 21 (03), 1-3.

[3] Baotham, Sumintorn. (2007). Effects of Professionalism o audit quality anda self image of CPA's in Thailand. International Journal of Business Strategy, Source Volume: 7 Source Issues: 2.

[4] Christiawan, Y. J. (2002). Kompetensi Dan Independensi Akuntan Publik : Refleksi Hasil Penelitian Empiris. *Jurnal Akuntansi Dan Keuangan*, *4*(2), 79-92–92.

[5] Dharmawan, N. A. S. (2014). Pengaruh Tingkat Pendidikan Dan Pengalaman Pemeriksa Terhadap Kualitas Hasil Pemeriksaan (Studi Empiris Pada Kantor Inspektorat Kabupaten Klungkung dan Karangasem). *Jurnal Ilmiah Akuntansi Dan Humanika*, 4 *(1)*, 1450–1470.

[6] futri, S., & Juliarsa, G. (2014). Pengaruh Independensi, Profesionalisme, Tingkat Pendidikan, Etika Profesi, Pengalaman, Dan Kepuasan Kerja Auditor Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Bali. *E-Jurnal Akuntansi*, *8*(1), 41–58.

[7] Herman. (2011). Pengaruh Penerapan Aturan Etika Terhadap Peningkatan Profesionalisme Akuntan Publik Pada Kantor Akuntan Publik Dipekanbaru. Jurnal Ekonomi Dan Ilmu Sosial Universitas Islam Negeri Sultan Syarif Kasim Riau, 10(2), 27–51.

[8] Hidayat, S. (2019). GENDER TERHADAP KUALITAS AUDIT DENGAN MOTIVASI SEBAGAI VARIABEL MODERASI (Studi Kasus pada Kantor Akuntan Publik di

[9] Yogyakarta) SKRIPSI Disusun Oleh : Nama : Solahudin Hidayat FAKULTAS EKONOMI UNIVERSITAS ISLAM INDONESIA YOGYAKARTA.

[10] Jurnaedi, P. G., Musmini, L. S., & Atmadja, A. T. (2014). Pengaruh Tingkat Pendidikan Formal, Pengalaman Kerja, Tingkat Kualifikasi Profesi Dan Etika Profesi Terhadap Kualitas Audit (Studi kasus pada Inspektorat di Kabupaten Klungkung dan Kabupaten Gianyar) 1Putu. *Universitas Pendidikan Ganesha*, *2*(1), 1–12

[11] Maulana, M. K. (2015). Pengaruh Kompetensi, Independensi, Profesionalisme dan Pengalaman Kerja Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderating. Jurnal Ilmiah.

[12] Napitupulu Bertha Elvy, F. H. (2020). AUDIT Bertha Elvy Napitupulu , Francisca Hermawan Abstrak. 4(2), 76–88.

[13] Sembiring, Andi Yahya. 2013. Pengaruh Pengalaman dan Akuntabilitas terhadap Kualitas Audit Internal Inspektorat Daerah Istimewa Yogyakarta. Skripsi. Yogyakarta: Universitas Atmajaya.

[14] Siddiqi, M. F. (2017). Pengaruh Tingkat Pendidikan, Kompetensi, Motivasi, FEE, 20 Volume Februari 2021Jurnal Prodi Akuntansi FEB UNAS Propfesionalisme dan Pengalaman Audit Terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik di Malang). *Skripsi UIN Maulana Malik Ibrahim*, 1–83.

[15] Srimindarti, C. (2006). OPINI AUDIT DAN PERGANTIAN AUDITOR: KAJIAN BERDASARKAN RESIKO, KEMAMPUAN PERUSAHAAN DAN KINERJA AUDITOR. 5(1), 64–76.

[16] Suliswati, & Atmawinata, M. R. (2014). Pengaruh Profesionalisme dan Independensi Auditor Internal Terhadap Kualitas Audit: Studi pada Inspektorat Propinsi Jawa Barat, 190-210.