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Вплив часового бюджетного тиску і компетенції на якість аудиту як змінна модератора в державних бухгалтерських компаніях Південної Суматри

Метою дослідження є надання емпіричних доказів про вплив часового бюджетного тиску та компетенції на якість аудиту (ревізійного нагляду) як змінної модератора в державних бухгалтерських компаніях Південної Суматри. Автори прагнуть визначити корисність отриманих змінних для оцінки якості аудиту, проведеного аудитором, які працюють у державних бухгалтерських компаніях Південної Суматри, зокрема у місті Палембанг. Часовий бюджетний тиск виникає, коли компанія виділяє неадекватну кількість годин, протягом яких аудитор зобов'язаний виконати визначені процедури, тобто такий тиск відчувається тоді, коли аудиторам складно виконати роботу в необхідний термін. Змінна модератора – це змінна, яка використовується в кореляційному аналізі для оцінки сили зв'язку між залежною та незалежною змінною. В Індонезії державні бухгалтерські компанії – це фірми бухгалтерів, які обслуговують клієнтів, таких як підприємства (торгові підприємства, виробники, сервісні компанії тощо), фізичні особи, некомерційні та урядові організації, тобто це фірми, що надають аутсорсингові послуги (бухгалтерський облік, аудит (ревізійний нагляд), податкові послуги). В дослідженні оцінено роботу аудиторів, які працювали в дев'яти державних бухгалтерських компаніях Південної Суматри. Зокрема, методом анкетування опитано 45 респондентів, використовуючи простий тип випадкової вибірки. Тестування гіпотез проводилось за допомогою простого регресійного аналізу та аналізу модератора. Аналіз модератора використовується, щоб визначити чи залежить взаємозв'язок між двома змінними (модерується) від значення третьої змінної. Результати цього дослідження показали, що змінна часового бюджетного тиску позитивно та суттєво впливає на якість аудиту, також на якість аудиту позитивно суттєво впливає компетентність. З іншого боку, змінна модератора, аудит (ревізійний нагляд), має негативний та не суттєвий вплив на часовий бюджетний тиск та компетенцію щодо якості аудиту.

Ключові слова: часовий бюджетний тиск, компетентність, ревізійний нагляд, якість аудиту, державні бухгалтерські компанії.

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The Effect of Time Budget Pressure and Competence on Audit Quality with Audit Supervision as the Moderation Variable in Public Accounting Firms in South Sumatra

Public accounting refers to a business that provides accounting services to other firms. Public accountants provide accounting expertise, auditing, and tax services to their clients. Public accounting firm can be hired to audit the

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financial statements of a client, but in this case the independence rules restrict the ability of the firm to provide many other services. Time budget pressure occurs when a firm allocates an inadequate amount of hours in which auditors are required to complete specified procedures, while time deadline pressure arises when it is difficult for auditors to complete work by a required deadline. This study aimed to provide empirical evidence about the effect of Time Budget Pressure and Competence on Audit Quality with Audit Supervision as the Moderation Variable in the public accounting firms in South Sumatra. This research was conducted to measure how much benefit given by the variables examined to determine the quality of audits produced by auditors who work in public accounting firms in South Sumatra, especially in Palembang. The population in this study was the auditors working at nine public accounting firms in South Sumatra. 45 respondents was obtained as the sample by probability sampling, using simple random sampling type. This research was conducted through a questionnaire and, the hypothesis testing was conducted with simple regression analysis and interaction regression analysis. The results of this study indicated that the time budget pressure variable gave a positive and significant effect on audit quality, and competence provided a significant positive effect on audit quality. On the other hand, the moderation variable, audit supervision, had a negative and not significant effect on time budget pressure and competence on audit quality.

Keywords: *time budget pressure, competence, audit supervision, audit quality, public accounting firms.*

Introduction

National and multinational companies have developed very rapidly. The development of various technologies and the quality of life of the people increase. The existence of a free market provides opportunities for entrepreneurs in various countries to establish their companies in other countries. These companies should be supported by their financial statement reports that display a good and responsible governance as a reflection of their performance. Financial statements are very important as a source of information for parties outside the company's management to find out the actual condition of the company. Therefore, given the growing importance of reliable financial statements, the company needs an independent auditor to audit its financial statements. Audited financial statements can provide an opportunity for companies to be able to go public. The financial statement could be audited by a public accounting firm through a decision from the general meeting of shareholders (GMS).

According to Oklivia et al (2014), in the last few years, auditors were in the spotlight of many parties because of several scandals of financial statements involving public accountants occurred domestically and abroad which gave poor impacts on society for public accountants. The Indonesian Accountants Association stated that, based on Professional Standards, public accounting must meet the auditing standards and quality control standards. Audit quality can also be regarded as the probability for auditors in finding and reporting violations occurred in their client's accounting system. Therefore, the public accountant is a profession that is expected to provide trust in the community, and also management in terms of financial statement examination (Elen & Sari, 2013).

Financial report and audit report have a close relationship as the audit can function to provide an independent opinion of the financial statements. Audit quality will also affect the audit reports issued by the auditor. Therefore, the quality of the audit is important and the most essential to ensure the accuracy of the financial statement examination and supervision, and the establishment of appropriate regulations becomes the assurance for stock investors.

During 2008-2018, various violations were committed by public accountants such as violation in code of ethics,

personal characteristics, audit competence, the application of audit ethics and audit quality. According to CNBC Indonesia's records, three public accounting firms (KAP), KAP Purwanto, KAP Sungkoro and KAP Surja, were in trouble legally. Two of which were declared guilty in violating the capital market law and the code of ethics of the accounting profession for inflating revenues in the financial statement report of PT Hanson Internasional Tbk's in 2017. The towering time budget pressure given will have a negative influence leading to attitudes and tendencies to decrease audit quality. In conducting audit, the auditors often get pressure which will then affect the audit quality they are going to generate. In 2012, there were many audit-related cases; one of the causes was the large number of interviews conducted that affected the time for completing the audit. Another supporting factor that can affect audit quality is competence. Auditor competence is necessary in conducting an audit process. Based on the first general standard in the Professional Standards for Public Accounting (SPAP) section 210 (PSA No. 04), the audit must be carried out by one or more people who have sufficient expertise and technical training. In addition, SPAP SA section 210 (PSA No. 04) also states that the achievement of these skills is started with formal education and enriched through experiences in auditing practices.

In South Sumatra, especially Palembang, there are nine public accounting firms that can legally conduct an audit to financial statements of an economic entity. Audit quality has become the problem some auditors often encounter. Many auditors see working in a public accounting firm as a stepping stone and place to earn experience. Then, they would resign from their respective firms with various reasons when they think they are experienced enough. Consequently, only junior and inexperienced auditors will take their place and duty in public accounting firms. The exchange of an experienced auditor to a new one will have an impact on audit quality in the audit report.

According to Arens & Elder (2008), Supervision was a very important element in an audit because of the large amount of work that must be done by lower level auditors. Most of the fieldwork was performed by auditors at a lower level, so to ensure that the audits conducted meet the established standards, it was

necessary to create a supervision program. With a supervision, the quality of work done by audit staff is expected to improve, and the audit quality undergone by public accounting firms can also be maintained. Therefore, from the explanation above and with the limited number of researches on the importance of audit supervision in moderating the influence of time budget pressure & competence on the audit quality, the writers are interested in conducting a study entitled "the Effect of Time Budget Pressure and Competence on Audit Quality with Audit Supervision as the Moderation Variable in Public Accounting Firms in South Sumatra.

Theoretical Framework

Expectancy Theory

Victor Vroom's expectancy theory explained that a person was more likely to do things in a certain way which depended on the expectation that the results would follow the process of performance (expectancy theory of motivation). Vroom explained this theory by emphasizing the outcome factor rather than the need factor. This theory also mentioned that a person had a willingness to carry out organizational activities based on will or motivation. Then, it stated that individuals possessed different sets of goals and could be motivated if they believe that: There was a positive correlation between effort and performance, conducive performance would produce the desired reward. Gifts would fulfill an important need. This theory shows that an individual's view considered an outcome would determine the level of motivation (Supratomo, 2011)

Time Budget Pressure

Time Budget Pressure is inevitable in achieving targets. In achieving certain targets, of course, an auditor must be able to manage time appropriately, not too fast, or not too long (Anugrah, 2017). Time budget pressure is also a factor that affects an audit quality. On one hand, time budget pressure requires auditors to do their jobs quickly and precisely. On the other hand, auditors are required to audit financial statements properly.

Competence

Competence could be defined as the knowledge and skills of an expert that was obtained through a process of training and experience (Putu, et al, 2017). With knowledge, experience, and competence, highly educated auditors would demonstrate a fairly broad view and understanding of what they are doing, making it easier to explain a problem in more detail. According to The Institute of Internal Auditors with International Standards for the Professional Practice of Internal Auditing (2012), an auditor required certain competence to proceed his/her responsibilities in conducting an audit. In addition, based on the general standard of public accounting 2001 (SA Section 210), audits must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. While in the second general standard (SA Section 230), auditors are required to use professional skills with great care and accuracy in conducting audits and preparing reports.

Audit Supervision

Audit supervision is a managerial activity, which is responsible for an audit assigned by the audit team. Audit

supervision can be achieved if the function is used properly. It aims to ensure that the achievement of activities can be well received. In recommending supervision, leadership, work conditions and job description should be taken into account to which create a strong form of leadership and mentoring.

Audit Quality

Rivani et al (2018) defined audit quality as the probability that the auditor would find and report violations in the client's accounting system. The probability of finding a violation depended on the auditor's technical ability, and the probability of reporting a violation depended on the auditor's independence. Based on audit quality, it can be concluded that from all possibilities in the accounting system, auditors can find problems that occur in financial statements referring to the appropriate code of ethics and audit standards.

Hypothesis Development

H_1 : Time Budget Pressure gives positive influence on audit quality.

H_2 : Competence gives positive influence on audit quality.

H_3 : Audit supervision moderates the influence of time budget pressure towards audit quality.

H_4 : Audit supervision moderates the influence of competence towards audit quality.

Methodology

The targetted population of this research was nine Public Accounting Firms (KAP) located in the South Sumatra especially in Palembang. Respondents in this study were auditors workibg in public accounting firms (KAP) as junior auditors, senior auditors, supervisors, managers and partners. This study used primary data analyzed with quantitative analysis. Primary data were taken through a questionnaire, and then processed and analyzed qualitatively using multiple regression. 45 respondents were chosen to be the sample of this study using probability sampling with simple random sampling method. Data were collected with questionnaire with a Likert scale. The data obtained were then tested for validity and reliability. Then the hypothesis test and classical assumption test were performed. Hypothesis was tested from the estimation of multiple regression equations by measuring the interaction of moderating variables using Moderated Regression Analysis (MRA) (Gujarati, 2014)

The first and second hypotheses were tested using multiple linear regression.

The equation of multiple linear regression is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Note:

Y : Audit quality

β_0 : Constant Parameter

β_1, β_2 : Regression Coeficiency of Variabel X

X_1 : *Time Budget Pressure*

X_2 : Competence

ε : error

And to assess the third and four hypotheses, the equation of *Moderated Regression Analysis (MRA)* was used. Moderated Regression Equation

$$Y = \beta_0 + \beta_1 X_1 + \beta_3 X_1 Z + \varepsilon$$

$$Y = \beta_0 + \beta_2 X_2 + \beta_4 X_2 Z + \varepsilon$$

Note:

- Y : Audit quality
- β_0 : Constant Parameter
- $\beta_1, \beta_2, \beta_3, \beta_4$: Regression Coefficiency of Variabel X
- X_1 : *Time Budget Pressure*
- X_2 : Competence
- Z : Audit Supervision (Moderated)
- ε : error

Results and Discussion

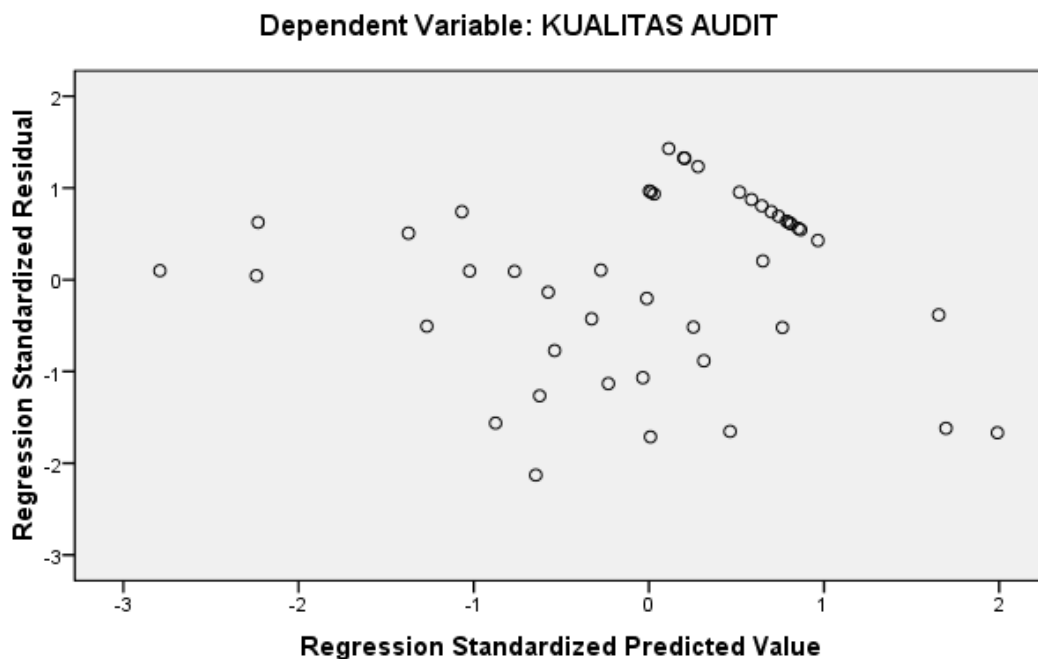
Data Quality Test

Validity and reliability test is used to measure the validity and consistency of an instrument using questionnaire (Ghazali imam, 2016) After the result of validity test was obtained, if $r_{count} > r_{table}$ was greater than 0.248 and Cronbach-alpha results from reliability test results was more than 0.6, it meant that all variables were valid and reliable.

Classic assumption test

In table 4.8 above it can be seen that Time budget pressure, Competence, Audit Supervision, and Audit Quality variables have Asymptotic significance values of 0.832, 0.201, 0.322 and 0.086. Since it has an Asymptotic significance value greater than 0.05, the variable is considered to be normally distributed. Because it has the asymptotic significance which is greater than 0.05, thus the variables are normally distributed. It can be concluded the data was normally distributed with the variable supervision VIF 2,007 variable time budget pressure 7, 663 and variable competence 6,160 with the value tolerance 0, 131, 0, 162 and 0, 298. Because the VIF value and tolerance are not greater than 10, it can be said Multicollinearity does not appear in the Audit quality variable. Heteroscedasticity test is used to see if there is inequality of the variance of the residuals of one observation to other observations as can be seen in the picture below.

The scatterplot chart shows that the points are randomly spread below or above the number 0 on the Y-axis. Thus, it can be concluded that in this regression model heteroscedasticity does not occur, so that the regression model is feasible to use.



Picture 1. Scatterplot

Hypothesis test

Effect of Time Budget Pressure on Audit Quality

Tabel 1

Effect of Time Budget Pressure on Audit Quality

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	22,841	1,830		12,482	.000
Time Budget Pressure	.722	.73	.835	9,955	.000

Hypothesis 1 of the regression equation shows that the constant is 22.841, it shows that if the time budget pressure variable is considered zero, then the Audit Quality variable will be 22.841 units. The X1 regression coefficient of 0.722 indicates that each increase in time budget pressure by one unit will increase Audit Quality by 0.722. Based on these results, it is indicated that the direction of this regression model is positive. The first hypothesis testing is done by comparing the results of the t-value with the t-table. From the Coefficients table above, the t-value of 2.025 is obtained. Meanwhile, the t-table with a significance level of 0.05 is 0.680. The comparison between the two results in t-value > t-table is 9,955 > 0,680. The significance value of t for the time budget variable is 0,000 and the value is smaller than the probability value of 0.049 Therefore, this test indicates

that Ha is accepted and Ho is rejected. It means that there is a significant positive effect between time budget pressure on audit quality. The results of this study are in line with expectations theory because the auditor is given pressure in time so that the auditor has enough time to complete the audit task on time that has been set to produce a quality audit report. The results of this study are in line with previous research studies by Octaviana (2013), Anugrah, (2017), and Kurnia & Sule (2017) as well as with the theory of expectation because auditors in public accounting firms in South Sumatra Province are given a time limit thus the auditor has the pressure in a sufficient amount of time to be able to complete the audit task and produce a quality audit report.

$$Y = 22,841 + 0,722 X1$$

Competence affects audit quality

Tabel 2

Competence affects audit quality

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12,362	1,484		8,328	.000
COMPETENCE	1,002	.052	.947	19,258	.000

Hypothesis 2 states that based on the regression equation shows which the constant is 13,362, means that if the competency variable is considered zero, then the Audit Quality variable is 13,362 units. Regression coefficient X2 of 1.002 shows that each increase in competence by one unit will increase Audit Quality by 1.002. Based on these results, it is indicated that the direction is positive regression. The test of the first hypothesis is done by comparing the results of the t-test to the t-table. From the Coefficients table above, the t-value is 19,258. Meanwhile, for the t-table with a significance level of 0.05, the t-table value = 0.858 is obtained. The comparison between t-value > t-table is 19.258 > 0.858. The significance value of t for the competency variable is 0,000 and the value is smaller than the probability of 0.05. Thus, it is indicated that Ha is accepted and Ho is rejected. This means that there is a significant positive effect between the competences of audit quality, it is found that the expertise is obtained

through formal education, then audit experience and practices. The more experienced the auditors are, the more sensitive they are with the misstatement of financial statement presentation and the more understanding of matters related to the errors found, this is in line with research from (W. Kurnia, Khomsiyah, & Sofie, 2014), (Imansari, Halim, & Wulandari, 2016) which state that competency is positive, therefore what happens to an auditor of the public accounting firm of the South Sumatra Province proves that competency positively influences the audit quality because a highly competitive auditor will do the audit task effectively. The efforts are taken by the audit team to maintain competence to produce a high-quality audit report; in accordance with the theory of expectations which says that to perform auditing tasks, auditors need to have auditing knowledge (in general and specific) in auditing and accounting field and to understand client industry.

$$Y = 13,362 + 1,002 X2$$

Audit supervision controls the effect of time budget pressure on audit quality

Tabel 3

Audit supervision controls the effect of time budget pressure on audit quality

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-438	9,259		-.047	.962
Time Budget	1,881	.406	.2176	4,632	.000
Supervision	.904	.386	.662	2,339	.024
Mod_TB	-.044	.015	-1,893	-2,822	.007

Audit, Analysis & Control

Hypothesis 3, based on the regression equation shows that a constant of -0.438 shows that if the time budget pressure and supervision variables are considered zero, then the Audit Quality variable is -0.438 units. The regression coefficient X1 of 1.881 X1, X3 of 0.904 indicates that each increase in time budget pressure by one unit will increase Audit Quality by 1,881 and if there is an increase in supervision, there will be an increase on Audit Quality by 0.904. Based on these results, it is indicated that the direction of this regression model is positive. To find out the significance of the influence of moderating variables on the relationship between time budget pressure, competence and supervision variables on Audit Quality variables, Anova Test or F test is done then produces a calculated F value 40.764 with a significance level of 0,000. Because the significance probability is smaller than 0.05, the regression model can be used to predict Audit Quality or it can be said that time budget pressure and supervision together influence Audit Quality. Time budget and supervision variables significantly influence Audit Quality. The time budget pressure variable gives a parameter coefficient of 4.632 with a significance level of 0,000. The Supervision variable gives a parameter coefficient of 2.333 with a

significance level of 0.024 and the moderating variable gives a negative coefficient of -2.822. The moderating variable which is the interaction between time budget pressure and supervision has a significant negative effect, the moderating variable has a significance value of 0.014. Thus, it can be concluded that the variable supervision has a negative influence on the relationship between time budget pressure on Audit Quality. Then the fourth hypothesis stating that "time budget pressure has a positive effect on Audit Quality with Audit Supervision as a moderating variable is supported due to a time budget pressure has been moderated by supervision", therefore, supervision variables are pure moderate variables because of the moderate influence on audit quality which is in line with research by (Siagian & Meutia, 2016) which states the role of supervisors to the audit team in implementation and the completion of the audit requires audit supervision to moderate the effect of time budget pressure on audit quality. It occurs at the public accounting firm in the province of South Sumatra, where the supervisor has the role of providing input to the audit team about audit procedures that are a priority to be carried out if all audit work programs are not possible to implement and providing input to the audit team.

$$Y = -0,438 + 1,881 X1 + 0,904 X3 + - 0.044Mod_TB$$

The audit supervision moderates the effect of competence on audit quality

Tabel 4

The audit supervision moderates the effect of competence on audit quality

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-12,117	7,323		-1,655	.106
	Competence	1972	.273	1,864	7,229	.000
	Supervision	.981	.303	.719	3,234	.002
	Mod_K	-038	.011	-1,492	-3,538	.001

Hypothesis 4 states that based on the regression equation shows that a constant of -12,117 shows that if the competency and supervision variables are considered zero, then the Audit Quality variable is -12,117 units. Regression coefficient X1 of 1.972 X2, X3 of 0.981 shows that each increase in competence by one unit will increase Audit Quality by 1.972 and if there is an increase in supervision, there will be an increase on Audit Quality by 0.981. Based on these results, it is indicated that the direction of this regression model is positive. To find out the significance of the influence of moderating variables on the relationship between competence, competence and supervision variables on Audit Quality variables, the Anova Test or F test produces a calculated F value of 159,960 with a significance level of 0,000. Because the significance probability is smaller than 0, 05, the regression model can be used to predict Audit Quality or it can be said that competence and supervision together influence Audit Quality. Competency and supervision variables significantly influence Audit Quality. The competency variable gives a parameter coefficient of 7,229 with a significance level of 0,000. The Supervision variable gives a parameter coefficient of 3.234 with a

significance level of 0.002 and the moderating variable gives a negative coefficient of -3.538. The moderating variable which is the interaction between competence and supervision turns out to have a significant negative effect, the moderating variable has a significance value of 0.001. Thus, it can be concluded that the supervision variable has a negative influence on the relationship between competence and Audit Quality. Then the fourth hypothesis which states that "competence has a positive effect on Audit Quality with Audit Supervision as a moderating variable" This is not in line with the theory that the task of a supervisor provides training and, the selection of auditors who have competence in the implementation of audit reports, which affect the performance of an auditor in a public accounting firm. Competence relates to the professional expertise possessed by auditors as a result of formal education, professional examinations, and participation in training, seminars, symposiums, this research is in line with previous research (Siagian & Meutia, 2016) (Putu, Purnamasari, Lely, & Merkusiwati, 2017) which states that competence has no effect on audit quality.

$$Y = -12,117 + 1,972 X_2 + 0,981 X_3 + -0.038Mod_$$

Conclusion

There is a significant positive effect of *time budget pressure* on audit quality. It means that the greater the Time Budget Pressure, the better the results of Audit quality. It shows that Time Budget Pressure influences audit quality, where auditors work at KAP are under pressure the time budget has been strictly structured to avoid audit dysfunctional behavior.

There is a significant positive effect between competence on audit quality. Auditor competence influences audit quality. Auditor competency can be formed through knowledge and experience. Therefore, the higher the competency level of an auditor, the better the audit quality.

Time budget pressure positive effect on audit quality by Audit supervision as a moderating variable is not found in this study. The important role of a supervisor in a public accounting firm in the South Sumatra region is not really important because right at the beginning of the process of assigning an auditor to a public accounting firm, the time given has been scheduled. Thus the auditors have understood how important time in the process of examination of financial statements, and therefore the time budget is effectively used by the auditor.

Competence positive effect on audit quality by the Audit Supervision as a moderating variable is not supported in the study. It is due to the general auditor in public accounting firms in the province of South Sumatra's own expertise and has already mastered the required tasks in exercising their technical examination of finance reports, thus the role of supervisors in supervision and assignment is considered not really significant.

Therefore the role of the public accounting firm needs to implement the supervision procedure that must be carried out by all superiors to their subordinates. The quality control system in the office of a public accountant should be able to ensure that the supervision procedures that have been set can run properly, and ensure that all the work done by the auditor has been supervised by the boss. Public accounting firms are also advised to improve conditions that can cause job dissatisfaction. Public accounting firms need to consider the salary, training, or promotion as one of the ways that can be used to motivate the auditor to refrain from actions that could degrade the quality.

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