

THE INFLUENCE OF AUDITOR ETHICS, AUDITOR EXPERIENCE AND AUDITOR MOTIVATION ON AUDIT QUALITY AT THE INSPECTORATE OFFICE OF WEST NUSA TENGGARA

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Abstract

This study examines the effect of auditor ethics, auditor experience, and auditor motivation on audit quality at the Inspectorate Office of West Nusa Tenggara Province (NTB). This research variable consists of 3 (three) independent variables, namely auditor ethics (X1), auditor experience (X2) and auditor motivation (X3), and the dependent variable is audit quality (Y). The population of this study were all auditors at the Inspectorate Office of West Nusa Tenggara Province (NTB). Samples were taken using the saturated sampling method because the population was less than 50. Data were obtained by distributing questionnaires to 35 auditor respondents at the West Nusa Tenggara (NTB) Provincial Inspectorate Office. Thirty-four questionnaires were returned and could be used. Data were analyzed using SPSS 25. The results of this study indicate that auditor ethics and auditor experience affect audit quality. On the other hand, auditor motivation does not affect audit quality. The results of this study also show that the independent variables (auditor ethics, auditor experience, and auditor motivation) can explain the dependent variable by 59.0%. At the same time, other variables influence the remaining 41.0% of audit quality.

Keywords: Auditor ethics; experience; motivation; quality.

INTRODUCTION

In the current era of reform, the development of issues of ethical violations still occurs frequently. Legal issues, especially those related to corruption, collusion, and nepotism (KKN) with all its practices, such as abuse of authority, bribery, facilitation payments, illegal fees, giving rewards based on collusion and nepotism, and the use of state money for personal gain have become public concerns and are considered a common thing in this country (Laksita, 2018). For example, cases of financial irregularities are still found in West Nusa Tenggara (NTB) Province, especially on Lombok Island. Such as the corruption case of the Deputy Regent of North Lombok, the West Nusa Tenggara High Prosecutor's Office (Kejati NTB) named Deputy Regent of North Lombok Dani Karter Febrianto (DKF) as a suspect in the alleged corruption of the construction of emergency rooms and ICU at the North Lombok Regency Regional General Hospital (RSUD KLU), besides that, allegations of corruption also occurred in the construction of operating rooms and ICU at the North Lombok Regional Hospital in 2019 with a State financial loss of IDR 1,757,522,230.33 (Kompas.com, 2021).

Referring to the case above, public demands for the implementation of good supervision and free of KKN require the implementation of an excellent supervisory function and internal control system over the implementation of government and state financial management to ensure that the implementation of activities is by established policies and

plans and to ensure that goals are achieved economically, efficiently and effectively (Safwan, and Abdullah, 2014). Furthermore, Mardiasmo (2005) suggests that by creating good governance, three prominent aspects must be carried out: supervision, control, and examination. Supervision is carried out by parties outside the executive, namely the community and the Regional People's Representative Council (DPRD) to oversee government performance. Control is a mechanism carried out by the executive to ensure that management systems and policies are correctly implemented to achieve organizational goals. Meanwhile, auditing is an activity carried out by parties with independence and professional competence to check whether the results of government performance are by established standards. An auditor with high norms and ethics per APIP standards can produce good audit quality (Parasayu and Rohman, 2014).

Furthermore, auditors must uphold ethics and maintain professionalism by APIP standards and the professional code of ethics to improve audit quality (Kisnawati, 2012). Auditor ethics significantly affect the results of audits conducted by auditors. The better ethics an auditor has, the better the resulting audit quality. Ashari (2011) and Najib (2013) state that ethics significantly affect audit quality. The resulting audit quality will be higher if the auditor has better ethics. It differs from Syafitri's (2014) findings that ethics does not affect audit quality. With high experience, auditors can improve the quality of their audit results.

The results of research that finds that the quality of auditor work can be influenced by experience factors, namely Wiratama and Budiarta (2015), Mufidah (2015), and Segah (2018), state that work experience affects audit quality. Meanwhile, Suyono (2012) proves the opposite, where the work experience of auditors does not influence audit quality. The existence of motivation will undoubtedly make auditors even more enthusiastic about working because the audit process is such a long and complicated process that the motivation of an auditor can improve the quality of the audit results. The results of research that found that the quality of auditor work can be influenced by motivational factors, namely Fitri and Hasina (2019) and Triarini (2016), found that auditor motivation positively affects audit quality. However, it is inversely proportional to Wati's research (2018) results, which found that motivation has no effect on audit quality.

Audit quality is how good an auditor is at presenting an audit result. Several factors, such as auditor ethics, experience, and motivation, influence this audit quality. The problem faced by auditors today is that an auditor's ethics, experience, and motivation can affect the quality of the audit presented. Thus, a problem can be formulated regarding whether auditor ethics, experience, and motivation affect audit quality.

METHOD

The type of research used in this research is quantitative research. The research approach used is associative, where associative research aims to determine the relationship between two or more variables (Sugiyono, 2017: 57). This study will analyze the effect of the variables of auditor ethics, auditor experience, and auditor motivation on audit quality on the object of the Inspectorate Office of West Nusa Tenggara Province (NTB).

Data collection techniques are ways or techniques of collecting data that can be done by interview, observation and questionnaire. In this study itself, the data collection technique

used is a questionnaire (statement list) where the data collection technique is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2017: 142), and using a measurement scale, namely the Likert scale which is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2017: 134).

This scale is an agreement used as a reference to determine the short length of the interval in the measuring instrument. The Likert scale used in this study is:

Table 1. Data Scale

No	Remarks	Positive Score	Negative Score
1	Strongly Agree	5	1
2	Agree	4	2
3	Disagree	3	3
4	Disagree	2	4
5	Strongly Disagree	1	5

Source : Sugiyono, 2017:135

Scope of Research

The scope of this research is at the Inspectorate Office of West Nusa Tenggara Province (NTB).

Population and Sample

According to Sugiyono (2017: 80), the population is the number of generalization areas consisting of objects or subjects with the qualities and characteristics set by researchers and then concluding. The population in this study were 35 auditors at the Inspectorate Office of West Nusa Tenggara Province (NTB). Because the population was less than 50, all of the population was used as a sample in this study. Thus, the sample in this study used a saturated sampling technique, namely, all populations used as samples, totalling 35 auditors.

Types and Sources data

The type of data used for this research is quantitative data. Quantitative data is a type of data that can be measured or calculated directly in the form of information or explanations expressed in numbers or numerical forms obtained from data processing through SPSS version 25 (Sugiyono, 2017: 8). In this study; quantitative data is in the form of values or scores for the answers given by respondents to the statements contained in the questionnaire. Primary data is a data source that directly provides data to collectors (Sugiyono, 2017, p. 308). The primary data source in this study is a questionnaire filled out by the auditors, the selected respondents. There are two types of variables used, namely as follows: Independent Variable or Free Variable (X) and Dependent Variable or Bound Variable (Y). Independent variables affect or cause changes or the emergence of dependent variables. The dependent variable is the variable that is affected or that is the result of the independent variable.

The variables in this study can be explained as follows:

1. Auditor ethics (X1), referred to in this study, is how an auditor at the Inspectorate of West Nusa Tenggara Province behaves or behaves when carrying out the audit process. Measurement of auditor ethics in this study uses indicators adopted from Putro's research

- (2014), including rules of behaviour (Integrity, Objectivity, Confidentiality of information and Competence) and examiner interactions (interactions with fellow examiners and interactions with the examined party).
2. The auditor's work experience (X2) referred to in this study is how long the auditors have worked at the inspectorate of the province of West Nusa Tenggara in the field of auditing, how many auditor assignments in carrying out the audit process, and how many auditors obtain or conduct training in further deepening their understanding of audit implementation. The indicators used are adopted from Queena's research (2012), including the length of time working as an auditor, the number of inspection tasks that have been carried out and the amount of training that has been obtained.
 3. Auditor motivation (X3) referred to in this study is the encouragement that the auditors of the West Nusa Tenggara provincial inspectorate have when carrying out audits. Measurement of auditor motivation in this study uses indicators adopted from research by Heidjrachman and Saud (2013), including statement items that describe the level of auditor perception of how much motivation he has to carry out the audit process properly, namely subordinate involvement in decision making, encouragement from leadership, appreciation and objective treatment (Heidjrachman & Suad, 2013).
 4. Audit quality (Y) referred to in this study is an audit implementation at the inspectorate of the province of West Nusa Tenggara carried out by an auditor at the inspectorate of the province of West Nusa Tenggara, where in its implementation, it can reveal and report a problem carried out by the provincial government, city/district local governments in the province of West Nusa Tenggara by applicable audit standards. The indicators used in this study were adopted from Kisnawati's research (2012), including audit implementation and communication.

Data Analysis

The method used in this research is multiple linear regression analysis, which is a general statistical method used to examine the relationship between the independent variable (X) and the dependent variable (Y). The multiple linear regression analysis equation for this study can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Y = Audit Quality

α = Constant Numbers

X1 = Auditor Ethics

X2 = Auditor Experience

X3 = Auditor Motivation

b₁ b₂ b₃ = Regression coefficients for each independent variable

e = error term

RESULTS AND DISCUSSION

RESULTS

Location Description

The Inspectorate of West Nusa Tenggara Province (NTB), as an internal government supervisor, carries out its duties and functions to monitor the performance of organizational

units for the benefit of the Governor as the regional leader of West Nusa Tenggara (NTB). The location of this research is the Inspectorate Office of West Nusa Tenggara Province (NTB). The population in this study were 35 auditors at the Inspectorate Office of West Nusa Tenggara Province (NTB). This research was conducted by distributing questionnaires and bringing them directly to the research location. The number of questionnaires distributed was 35, but only 34 were returned, so the returned questionnaires were used as samples to be analyzed.

Respondent Characteristics

Based on the results of research on the characteristics of respondents in terms of the gender of the auditors as follows: 19 male respondents, or 60% and 15 female respondents or 40%, this shows that male respondents are more dominant than based on the age of the respondents with ages between 27-36 years as many as seven people or 20.6%, ages between 37-46 years as many as 20 people or 58.8%, ages between 47-50 years as many as two people or 5.9% and ages over 50 years as many as 14.7%. It can be said that the average age of the auditors is between 37-46 years. Then, in terms of the latest education, it shows that respondents with the latest S1 education are 19 people (55.9%), respondents with the latest S2 education are 15 people (44.1%), respondents with the latest high school education are 0 people (0%), respondents with the latest D3 education are 0 people (0%) and respondents with the latest S3 education are 0 people (0%). The most dominant number of respondents is those with the latest S1 education. Moreover, finally, in terms of the respondents' working period, it shows that respondents with a working period of > 10 years were 27 people (79.4%), respondents with a working period of 5-10 years were seven people (20.6%) and respondents with a working period of 1-5 years were 0 people (0%), this means that the most dominant number of respondents is with a working period of > 10 years.

Validity Test Results

This study used r_{table} at a significance level of 0.05 with a 2-sided test. It is said to be valid if the value of $r_{count} > r_{table}$. The value of the r_{table} in this study is 0.339. The following are the results of the validity test on each variable:

1. Auditor ethics (X1). Indicators to measure these variables are rules of behaviour and examiner interactions. Of the 10 statement items tested for validity, nine are valid with the correlation value of each statement item (0.642, 0.726, 0.878, 0.674, 0.531, 0.768, 0.617, 0.434, 0.671) and one invalid statement item with a correlation value of 0.187.
2. Auditor experience (X2). Indicators to measure this variable are the length of work, the number of tasks examined and the training obtained. Of the 12 statement items tested for validity, all are valid with the correlation value of each statement item (0.657, 0.793, 0.692, 0.708, 0.750, 0.758, 0.777, 0.481, 0.767, 0.854, 0.875, and 0.840).
3. Auditor motivation (X3). Indicators to measure this variable are subordinate involvement in decision-making, encouragement from leaders, appreciation and objective treatment. Of the 12 statement items tested for validity, 11 are valid with the correlation value of each statement item (0.606, 0.493, 0.636, 0.561, 0.598, 0.497, 0.551, 0.584, 0.457, 0.633, 0.747) and one invalid statement item with a correlation value of 0.257.

4. Audit quality (Y). The indicators used to measure these variables are audit implementation and audit communication. All of the 11 statement items tested for validity are valid, with the correlation values of each statement item (0.803, 0.710, 0.378, 0.615, 0.715, 0.617, 0.442, 0.766, 0.833, 0.775, and 0.880).

Reliability Test Results

Reliability testing in this study used the Cronbach alpha statistical test. A variable is reliable if the Cronbach alpha value is > 0.60 (Ghozali, 2018, p. 45). The following are the results of reliability testing on each variable:

1. Auditor ethics (X1). The reliability of the nine valid statements used to measure the auditor ethics variable was then tested. The test results obtained Cronbach alpha 0.789 (greater than 0.60), so it can be concluded that the statement items are reliable.
2. Auditor experience (X2). Their reliability was tested among the 12 valid statements to measure the auditor experience variable. From the test results, Cronbach alpha is 0.899 (greater than 0.60), so it can be concluded that the statement items are reliable.
3. Auditor motivation (X3). Of the 11 statements used to measure the auditor motivation variable, all the results are valid and tested for reliability. The test results show that Cronbach's alpha is 0.805 (greater than 0.60), so it can be concluded that the statement items are reliable.
4. Audit quality (Y). Of the 11 statements used to measure the audit quality variable, all the results are valid. The statements were then tested for reliability. From the test results, Cronbach alpha 0.870 (greater than 0.60) was obtained, so it can be concluded that the statement items are reliable.

Classical Assumption Test

Heteroscedasticity Test

In this study, the Glejser method's heteroscedasticity test showed that heteroscedasticity did not occur because the variable significance value was more significant than the absolute residual significance value (0.05). The following are the results of the heteroscedasticity test:

Table 2. Heteroscedasticity Test Results Using the Glejser Method

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-0.958	2.985		-0.321	0.751		
X1	-0.005	0.071	-0.014	-0.070	0.945	0.773	1.293
X2	0.042	0.052	0.159	0.799	0.430	0.807	1.240
X3	0.026	0.054	0.097	0.483	0.633	0.786	1.272

a. Dependent Variable: Abs_Res

Data Source: (2024)

Normality Test

The statistical test used to test residual normality is the Kolmogorov-Smirnov (K-S) non-parametric statistical test. From the calculation, the results are obtained as shown in the following table:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		34
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	2.44916431
Most Extreme Differences	Absolute	0.154
	Positive	0.154
	Negative	-0.141
Test Statistic		0.154
Asymp. Sig. (2-tailed)		.040 ^c
Exact Sig. (2-tailed)		0.359
Point Probability		0.000
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Data Source: (2024)

The normality test shows that the significant results using the exact sig. A method of 0.359 is more significant than 0.05, so multiple linear regression can be carried out and is normally distributed.

Multicollinearity Test

The presence of multicollinearity can be detected by examining the value inflation factor (VIF). The multicollinearity test results are shown in the following table:

Table 4. Multicollinearity Test Results

Model	Coefficients ^a		T	Sig.	Collinearity Statistics		
	Unstandardized Coefficients				Beta	Tolerance	VIF
	B	Std. Error					
(Constant)	12.885	5.366		2.401	0.023		
Auditor Ethics	0.437	0.128	0.431	3.402	0.002	0.773	1.293
Auditor Experience	0.441	0.094	0.584	4.705	0.000	0.807	1.240
Auditor Motivation	-0.111	0.098	-0.142	-1.131	0.267	0.786	1.272

a. Dependent Variable: Y

Data Source: (2024)

The value used to indicate the presence of multicollinearity is a tolerance value ≤ 0.10 or the same as a VIF value ≥ 10 . The multicollinearity test results show that the VIF value for the auditor ethics variable is 1,293, the auditor experience is 1,240, and the auditor motivation is 1,272. The VIF value is smaller than 10, so it can be concluded that there is no multicollinearity.

Multiple Linear Regression Analysis

From the results of data processing, the following equation is obtained:

$$Y = 12.885 + 0.437 X_1 + 0.441 X_2 - 0.111 X_3 + 5.366$$

Based on the regression equation, the constant value listed is 12.885, which means that, on average, the variables outside the model still have audit quality equal to the constant even though the independent variable is equal to zero (0). The value of the coefficient b1 is 0.437. Audit quality will also increase by 0.437 units when auditor ethics increases by one unit. The regression coefficient value is positive, so the auditor ethics variable affects audit quality. The value of the coefficient b2 is 0.441. When the auditor's experience increases by one unit, the audit quality will increase by 0.441.

The regression coefficient value is positive, so the auditor experience variable affects audit quality. The value of the coefficient b3 is -0.111. With every one percent increase in the value of auditor motivation, the audit quality value will also decrease by -0.111, meaning that the auditor motivation variable does not affect audit quality. From this explanation, it can be concluded that auditor ethics affect audit quality, auditor experience affects audit quality, and the presence or absence of auditor motivation does not affect audit quality.

Value of the Coefficient of Determination

The coefficient of determination is 0.590, which, in this case, means that the variables of auditor ethics, auditor experience and auditor motivation can explain 59.0% of audit quality. It can be concluded that auditor ethics, experience and motivation influence 59.0% of audit quality. The remaining 41.0% is influenced by other variables not included in this study, such as competence, integrity, independence and accountability. As in the following table:

Table 5. Test Results of the Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.792 ^a	0.628	0.590	2.569

a. Predictors: (Constant), X3, X2, X1

Data Source: (2024)

DISCUSSIONS

Based on data processing, auditor ethics and auditor experience affect audit quality. Meanwhile, the presence or absence of auditor motivation does not affect audit quality, although only 59.0% is influenced by these variables on audit quality. This research is in line with the research of Amran and Selvia (2019), Fitri and Hasina (2019) and Parasayu and Rohman (2014). The explanation is described as follows:

The Effect of Auditor Ethics on Audit Quality

The first hypothesis in this study is that auditor ethics affect audit quality. Based on the test results, it is found that auditor ethics affect audit quality. Thus, this hypothesis is accepted. This can be seen from the test results, namely the t_{count} value $>$ t_{table} , namely $3.402 > 1.696$. The auditors at the West Nusa Tenggara Provincial Inspectorate office carrying out the assigned tasks have been carried out professionally or have high ethics. This high ethical standard includes behaviour (integrity, objectivity, confidentiality of information, and competence) and examiner interactions (interactions with fellow examiners and the examined party).

As stated in the Internal Standard Code of Ethics No. PER/04/M.PAN/03/2008 and No. PER/05/M.PAN/03/2008 states that civil servants serving as auditors' positions are superior to their professional duties but states that the scope of the code of ethics that they must pay attention to is broader than their profession. If the auditor has ethics that are by internal audit standards, the results of audit quality will also be good. Empirical data in this study also found that respondents' perceptions of auditor ethics were high, so auditors who already have good ethics in carrying out audits will also have an impact on good audit quality.

In line with the above, in Amran and Selvia's research (2019). It explains that auditors with excellent and high ethics will not be influenced, will have honesty and objectivity in considering facts, will be impartial in formulating their opinions regarding the audit results, and will provide good results. Conversely, if the auditor's ethics are low or very low, then in carrying out his duties, the auditor will be easily influenced in his professional audit assignments, so the quality of the resulting audit results will likely be low or very low. The results of this study support research conducted by Amran and Selvia (2019), Parasayu and Rohman (2014) and Pikirang and Wokas (2017), which found that auditor ethics affect audit quality. However, it contradicts research conducted by Syafitri (2014) that shows that auditor ethics does not affect audit quality.

The second hypothesis in this study is that auditor experience affects audit quality. Based on the test results, it is found that auditor experience has an effect on audit quality. Thus, this hypothesis is accepted. It can be seen from the test results, namely the t_{count} value $>$ t_{table} , $4.705 > 1.696$. It means that the experience of auditors is essential for an auditor because, with the experience of experienced auditors, the resulting audit quality results will be good. The experience, in this case, includes the length of time working as an auditor, the number of tasks that have been performed and the amount of training that has been obtained. Empirical data in this study also found that respondents' perceptions of auditor experience were high, so auditors with much experience carrying out their duties will impact good audit quality.

Parasayu and Rohman's research (2014) also explains that auditors' experience adds value and can support the creation of the expected audit quality. The results of this study support research conducted by Parasayu and Rohman (2014) and Sihombing and Triyanto (2019) that auditor experience affects audit quality. However, contrary to research conducted by Suyono (2012), this study states that auditor experience does not affect audit quality.

The Effect of Auditor Motivation on Audit Quality

The third hypothesis in this study is that auditor motivation affects audit quality. Based on the test results, it is found that auditor motivation does not affect audit quality. It can be seen from the test results, namely the value of $t_{\text{count}} < t_{\text{table}}$, $-1.131 < 1.696$. It can be explained that the high or low motivation of auditors does not affect audit quality due to the lack of a level of appreciation for an auditor in achieving good audit quality, so the motivation of auditors in carrying out their duties does not guarantee good audit quality, even though respondents' perceptions of auditor motivation are high.

On the other hand, whether or not there is auditor motivation in carrying out his duties when he is ordered to carry out his duties and roles by the code of ethics or their main duties, he must continue to carry out his duties because it is his responsibility as an auditor. The results of this study are supported by Wati's research (2018), which states that the auditor motivation variable does not affect audit quality. However, contrary to research conducted by Fitri and Hasina (2019) and Amran and Selvia (2019), which states that auditor motivation affects audit quality.

CONCLUSION

This study was conducted to determine and analyze the effect of Auditor Ethics, Auditor Experience and Auditor Motivation on Audit Quality. This conclusion is obtained from the data analysis results taken from the analysis and hypothesis results. Based on the results of the data analysis that has been carried out and the discussion described in the previous chapter, the following conclusions are obtained: Auditor ethics affect audit quality at the West Nusa Tenggara Provincial Inspectorate office. This means that the better or higher the auditor's ethics, the better the resulting audit quality results. Auditor experience affects audit quality at the West Nusa Tenggara Provincial Inspectorate office. The more experience an auditor has, the better the quality of the resulting audit results. Auditor motivation does not affect audit quality at the West Nusa Tenggara Provincial Inspectorate office. The audit quality is not influenced by the auditor's motivation, both within and outside the auditor.

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