

Building a Quality Audit: The Influence of KAP Independence, Competence, and Governance (Empirical Study in Greater Malang)

Yasmin Nabila Taqwa, Nadia Anridho

^{1,2} Universitas Airlangga

Abstract

This study aims to analyze the influence of competence, independence, and public accounting firm governance on audit quality among auditors in the Malang Raya region. The main issue raised is how to maintain audit quality to prevent professional violations, such as problematic audit cases in Indonesia. This study applies a quantitative method by adding a new independent variable, namely public accounting firm governance. The research uses a quantitative approach with a convenience sampling technique, involving 67 auditors as respondents. Data were collected through questionnaire distribution and analyzed using Partial Least Square (PLS). The results show that auditor competence and public accounting firm governance have a significant positive effect on audit quality, while independence has no significant effect. High competence enables auditors to perform audit procedures carefully, while good public accounting firm governance ensures supervision and the implementation of quality control that supports audit quality. This study provides practical contributions for KAPs and auditors in improving audit quality and preventing administrative sanctions from regulators.

Keywords : *Competence, Independence, Public Accounting Firm Governance, Audit Quality*

Copyright (c) 2025 Yasmin Nabila Taqwa

✉ Corresponding author:

Email Address: yasmin.nabila.taqwa-2024@feb.unair.ac.id, nadia.anridho@feb.unair.ac.id

INTRODUCTION

To ensure the validity of a company's financial statements and their freedom from management intervention, the role of a professional auditor is necessary (Permatasari & Astuti, 2019). Auditors are responsible for planning and implementing the audit process to obtain a reasonable level of assurance that the financial statements are free from material misstatements, whether arising from fraud or error (Taman et al., 2018). Therefore, if a company publishes financial statements that have been audited by an auditor, the report's accuracy is more reliable and can be used as a reference for the company in the future.

Audit quality is crucial because high-quality, misstatement-free financial reports are the result of a high-quality audit (Amalia et al., 2019). Therefore, an auditor is required to be qualified, as a lack of quality will raise doubts about the report and negatively impact the company being audited. The quality of the audit report is influenced by the quality of the auditor, and the report will influence the company's financial statements, which in turn will influence the decisions made by readers and users of the financial statements.

The credibility of auditors is often questioned due to the many administrative sanctions imposed on Public Accountants and Public Accounting Firms in Indonesia due to their non-compliance with the provisions of the law on public accountants, including: according to the OJK (Kompas.com, 2023), sanctions have been imposed on Public Accountants named Nunu Nurdiyaman and Jenly Hendrawan through the Decree of the Board of Commissioners number KEP-5 / NB.1 / 2023, KEP-3 / NB.1 / 2023, and KEP-4 / NB.1 / 2023 dated February 24, 2023. Regarding the Wanaartha Life default case, the Head of the Financial Literacy, Inclusion and Communication Department of the OJK, Aman Santosa, said that based on the results of the examination, the public auditor (AP) and the public accounting firm (KAP) concerned failed to identify any indications of manipulation of financial reports, particularly regarding the failure to report a surge in production on high-risk saving plan insurance products carried out by shareholders, directors, and the board of commissioners, thus creating the impression that the financial condition and health level of WAL were still in accordance with applicable health standards. This resulted in the sanction of revocation of the Registered Certificates with the Financial Services Authority (OJK) imposed on the two Public Accountants. The above phenomenon highlights the importance of audit quality. In the Wanaartha Life case, the auditor failed to identify material indications related to financial statement manipulation, thus preventing users of the financial statements from obtaining a true picture of the company's condition. From the several issues above, it can be seen that several Public Accounting Firms (KAP) violate regulations, resulting in their audit reports being declared flawed by the Ministry of Finance. Therefore, in this study, the author aims to examine how public accountants maintain audit quality to prevent violations like the above case from occurring again.

Based on these various issues, it is clear that some Public Accountants and Public Accounting Firms (KAP) still violate applicable regulations, resulting in their audit reports being declared flawed by the Ministry of Finance. Therefore, in this study, the author focuses on examining how KAP independence, competence, and governance play a role in maintaining audit quality to prevent similar violations from occurring in the future.

In Agency Theory, there is a difference of interests between the principal and the agent, so the auditor as an external party acts as an intermediary to reduce the risk of conveying erroneous information. Because the auditor functions as an intermediary, the audit report must be prepared objectively without taking sides with either party (agent or principal), relying on professional competence to produce a high-quality and economically valuable report, thus resolving the conflict of interest between the agent and the principal.

Auditors' skills and competencies develop through years of repeated audit procedures in a specific industry. The more experience an auditor has in a client's industry, the greater their ability to identify errors and indications of fraud through financial statement analysis (Sarwoko & Agoes, 2014). Therefore, competency is not only acquired through formal education and training, but also through extensive experience in a specific industry. Experience further hones and sharpens the auditor's understanding of the client's industry and makes it easier for the auditor to detect errors or fraud in financial statements. Maintaining competency requires ongoing education and training, as well as an understanding of technological advances, professional developments, and relevant business innovations. The principles of

competency by accountants, as outlined in the IAI Code of Ethics (2021), demonstrate that this profession demands more than just technical skills, but also critical understanding and astute professional assessment of audit evidence. In other words, the accounting profession demands in-depth understanding, critical thinking skills, and sound professional judgment. This demonstrates that the auditor's job is not just about technical skills, but also about making professional decisions that affect the quality of the audit report and, ultimately, public trust.

Independence is a behavior that must be implemented by public accountants to avoid personal interests or client relationships during audits of client companies. Therefore, an auditor must adhere to existing regulations and procedures during their duties. If an auditor loses their independence, the resulting audit report will not reflect the actual conditions and therefore be unsuitable for decision-making. The higher the level of auditor independence, the better the quality of the resulting audit (Mardijuwono & Subianto, 2018). The Indonesian Accountants Code of Ethics issued by the Indonesian Institute of Accountants (IAI) (2021) defines independence as independence in thought and independence in appearance.

Adequate Public Accounting Firm (KAP) governance enables the implementation of audits and fundamental internal activities to improve audit quality, thus requiring clear organization. KAPs with a large and complex number of engagements and employees require a well-defined organizational structure, division of tasks, person in charge, and systems and procedures. Conversely, KAPs with relatively few engagements and employees can be managed more simply by one or several Public Accounting partners. According to IAPI (2018), adequate KAP governance includes: 1) Adequate structure and governance; 2) Establishment of an internal organization responsible for implementing quality control aspects; and 3) Obligation for auditors to participate in a structured PPL program, where the calculation of SKP participants is based on the time spent in face-to-face activities. The existence of a clear leadership structure, a transparent performance appraisal system, and a partnership mechanism among Public Accounting partners demonstrates a shared commitment to maintaining audit quality. Furthermore, the establishment of an internal organization specifically handling quality control demonstrates that the KAP focuses not only on audit results, but also on the processes and standards applied. The obligation to participate in a structured PPL program is also highly relevant to ensure auditors continually update their knowledge and skills, enabling them to keep abreast of the latest auditing standards and practices. In my opinion, without strong governance, public accounting firms will struggle to build their reputation and public trust, especially amidst today's increasing demands for transparency and accountability.

This study refers to a study conducted by Triani et al. (2020), which has the limitation of only examining two indicators, namely independence and competence, on audit quality. This study used a qualitative method, and it is recommended that future studies use a quantitative approach. Furthermore, Suryandari & Endiana (2021) also conducted a study aimed at proving the influence of an auditor's competence and independence on audit quality, with auditor ethics as a moderating variable. Based on these limitations and recommendations, the novelty of this study lies in the research method, the object of study, and the variables used. This study will apply a quantitative method by adding a new independent variable, namely KAP Governance.

Therefore, in this study, the independent variable (X) includes independence, competence, and KAP governance, and the dependent variable (Y) is audit quality. These variables are arranged based on the indicators of the Decree of the Board of Directors of the Indonesian Institute of Certified Public Accountants Number 4 of 2018 concerning Guidelines for Audit Quality Indicators in Public Accounting Firms, which is expected to contribute to reducing administrative sanctions against public accountants and improving audit quality.

Humans have limited ability to predict the future and tend to avoid risks (Eisenhardt, 1989). Therefore, auditor participation in ongoing professional training is crucial to develop their competency in dealing with future challenges. Therefore, continuously improving competency is key for auditors to produce quality audits. Competence provides a strong foundation for auditors in conducting audits. Without adequate competency, auditors cannot provide better quality services (Triani et al., 2020). An auditor's mastery of a client's specific industry enables them to select and apply audit procedures effectively, thereby detecting material fraud that is relevant and appropriate to the client's characteristics, ultimately contributing to improved audit quality.

Based on the explanation above, the researcher believes that an auditor must not only be competent but also maintain their competence, because an audit report produced by an auditor who maintains their competence is a quality audit report based on the latest regulations and understanding. Therefore, the hypothesis is formulated as follows:

H1: Competence has a positive effect on audit quality .

The agency relationship between shareholders (principals) and company managers (agents) requires the auditor to provide an objective and impartial opinion on financial statements, so that the resulting opinion can provide reliable benefits for report users (Enofe et al., 2013). From this understanding, it can be concluded that an auditor must be independent and act as an intermediary between shareholders and company managers because both have different interests in financial statements. In a study by Amalia et al., (2019), it was stated that the more independent and implementing all audit procedures to detect misstatements, the better the resulting audit. A quality audit can provide actual information, so it can be used as a decision-making tool for users of financial statements who have different interests. . Thus, the hypothesis is formulated as follows:

H2: Independence has a positive effect on audit quality .

According to IAPI (2018), to be able to carry out audits properly, KAP as the organization where auditors work must have adequate structure and governance. Effective KAP governance allows for optimal audits and other internal activities to improve audit quality. Therefore, clear organization is needed, including regulating relationships between public accountant colleagues, leadership, decision-making, performance control systems, remuneration policies, compliance with public accountant professional standards, training, monitoring audit implementation, and providing consultation facilities for engagement teams regarding audit and accounting issues. Dwiputri's (2019) research states that corporate governance provides a positive contribution to the company, through which the company's goals can be achieved. From this research, it can be concluded that if a company has good

governance, the company's goals will be easily achieved. Likewise, with KAP governance, if KAP has good governance, the KAP's goal of producing quality services to clients will be fulfilled.

H3: KAP governance has a positive effect on audit quality.

METHODOLOGY

The population in this study was auditors working at Public Accounting Firms in the Greater Malang area. The reason for selecting Public Accounting Firms in the Malang area was so that the distributed questionnaires would receive a high number of direct responses from respondents, thus minimizing the number of questionnaires being distributed uncompleted.

This study used convenience sampling as the sampling method. According to Sekaran & Bougie (2017), convenience sampling is a technique for collecting information from members of the population who are willing to voluntarily provide data. This technique was chosen based on the convenience of the respondents, considering that auditors are quite busy. Therefore, this study involved 67 auditors as the sample.

This study collected data by distributing questionnaires to respondents. Data analysis was conducted using the Partial Least Square (PLS) method, which includes two main components in PLS path modeling, namely the outer model and the inner model. Reliability testing was carried out using two approaches, namely Cronbach's Alpha and Composite Reliability (Ghozali & Latan, 2015). To test the structural model (inner model), the analysis was carried out by looking at the R-Square and Q-Square values. Furthermore, the significance of the influence between variables was tested using the bootstrapping method by paying attention to the parameter coefficient values and T-statistics. The test results were considered significant if the p-value obtained was ≤ 0.05 (alpha 5%), because at this level of significance, researchers only tolerate a maximum error possibility of 5 out of 100 cases (Riduwan & Akdon, 2013).

Table 1. Variable Measurement Indicators

Variables	Measurement Indicators	Question naire No.	Source
Competence	Auditors who have studied accounting from universities in Indonesia or abroad.	1	
	Understanding the client's industry	2	Sarwoko & Agoes (2014) and IAPI (2018)
	Knowledge and skills in auditing and financial reporting	3 - 5	
	Undergo continuing professional education with a minimum of 40 credits or the	6 - 8	

Variables	Measurement Indicators	Question naire No.	Source
Independence	equivalent of 40 hours of training each year.		
	Experience in conducting audits	9-10	
	KAP has independence guidelines	1 - 2	
	Not Easily Influenced	3 - 4	
	Not Taking Sides With Anyone	5 - 6	Parks et al. (2018) and IAPI (2018)
	Carrying out Work for the Public Interest	7	
Public Accounting Firm Governance	Auditors participate in training regarding applicable ethical requirements and independence principles.	8	
	KAP is under the leadership and managed directly by a Public Accountant.	1	
	KAP has adequate structure and governance	2	
	KAP has established a special organizational structure to handle aspects related to quality control.	3 - 8	IAPI (2018)
	KAP appoints partners and other personnel whose function is to handle and implement aspects related to quality control.	9	
Audit Quality	General Standards	1 - 3	Auditing Standards (PSA) No. 1 (SA 150)
	Field Work Standards	5 - 9	
	Reporting Standards	10 - 13	

The percentage of respondents based on age can be seen in table 3, as follows:

Table 2. Percentage of Respondents Based on Age

Age	Amount	Presentation
20-25 years	32	48%
26-30 years old	29	43%
31-35 years old	4	6%
>35 years	2	3%
TOTAL	67	100%

RESULTS AND DISCUSSION

In the initial model, several indicators had loading factor values below 0.5, thus failing to meet the convergent validity criteria. Therefore, the model was modified through a single data processing step, namely by removing indicators with loading factor values below 0.5. The following presents the results of the modified loading factor values to test convergent validity using SmartPLS 3.0 software.

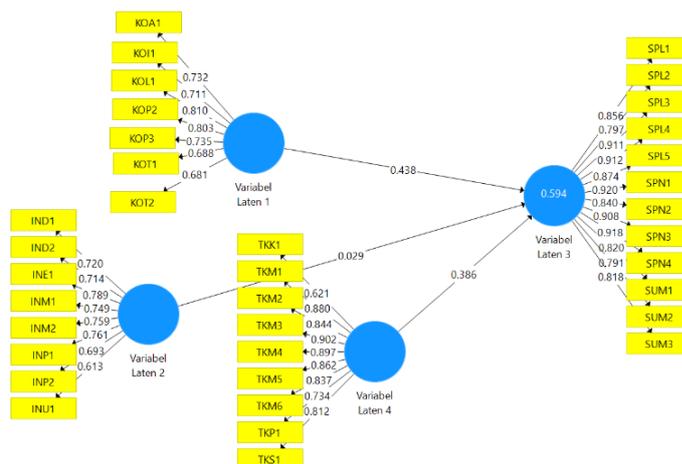


Figure 2. Loading Factor Convergent Validity Value

Furthermore, it is important to pay attention to the AVE value, where Convergent Validity is declared valid if the AVE value is at least 0.5. This value indicates that convergent validity has been achieved, meaning that one latent variable is able to explain more than half of the average variance of the indicators it measures (Ghozali, 2016).

Table 3. AVE Value

Variables	AVE	Conclusion
Competence	0.546	Valid
Independence	0.528	Valid

Public Accounting Firm Governance	0.681	Valid
Audit Quality	0.748	Valid

A construct is declared reliable if the composite reliability value is above 0.7 (Ghozali, 2016).

Table 4. Composite Reliability

Variables	Cronbach's Alpha	Composite Realism	Conclusion
Competence	0.861	0.893	Reliable
Independence	0.874	0.899	Reliable
Public Accounting Firm Governance	0.940	0.950	Reliable
Audit Quality	0.969	0.973	Reliable

To find out how much the independent latent variable influences the dependent latent variable, the R-Square value is used as a measure.

Table 5. R - Square Value

Variables	R - Square Value
Audit Quality	0.594

The table above shows the R-Square value for the Audit Quality variable of 0.594 or 59.4%, which means that KAP Competence, Independence, and Governance are able to explain 59.4% of the variation in Audit Quality, while the remaining 40.6% is influenced by other variables outside the scope of this study.

In structural models, Q-Square predictive relevance is used to assess the extent to which the model and its parameter estimates are able to predict observed values.

Table 6. Q-Square Values

Variables	Q-Square Value
Audit Quality	0.438

This research model is statistically suitable for prediction. The Q-square value indicates that the variables used can predict the model well, supporting the analysis results.

Table 7. Hypothesis Test Results

Hypothesis	Value of the Coefficient Path	P Values	Information	Conclusion
H1	3,404	0.001	significant	Accepted
H2	0.338	0.736	insignificant	Rejected
H3	2,964	0.003	significant	Accepted

The Influence of Competence on Audit Quality

In order to act as an intermediary between the principal and the agent, the auditor must be competent in order to be of high quality so that the reports produced are also of high quality and can reduce or even eliminate existing agency conflicts, and audit reports from quality auditors can also be used as plans for agents and principals in the future.

Research by Triani et al. (2020) supports these findings by stating that competence is the primary foundation for auditors in carrying out audit duties. Without adequate competence, auditors are unable to provide high-quality services. In line with this, Sukriati et al. (2020) also emphasized that auditor competence significantly influences audit quality, as through the development of skills, expertise, and experience, auditors can produce better audits. Consistent with the results in Table 7, competence has been shown to influence audit quality because competent auditors understand the client's industry, master financial statements and audit procedures, regularly attend training, and are able to plan audits thoroughly. Auditors with a high level of personal competence will work carefully, meticulously, and in a structured manner, resulting in high-quality audit reports. Supported by broad insight, auditors are also better able to adapt to increasingly complex developments, resulting in optimal audit results.

The Effect of Independence on Audit Quality

The research results in Table 8, which show that independence has a positive effect on audit quality, are rejected. This is consistent with research by Mardijuwono & Subianto (2018), which states that independence does not affect audit quality. Auditor independence does not guarantee a quality audit. Competition between public accounting firms can lead to a decrease in auditor independence, as auditors tend to follow client desires to maintain revenue and maintain business relationships with clients. According to Prasanti et al. (2019), situations where independence does not affect audit quality can occur when auditors are in a dilemma that compromises their objectivity, thereby risking loss of independence while carrying out their duties.

The finding that independence has no significant impact on audit quality reflects a real dilemma auditors face in professional practice. While independence is theoretically a fundamental principle in maintaining auditor objectivity, in reality, business pressures, competition between Public Accounting Firms (KAP), and the power of large clients can force auditors to sacrifice this principle in order to maintain revenue and business relationships. This dilemma makes independence difficult to

implement ideally. Therefore, maintaining audit quality is not sufficient to rely solely on the principle of formal independence; it also requires strengthening governance systems, strict regulatory oversight, and building a strong ethical culture within the KAP environment. This way, auditors can maintain the quality of their work even under commercial pressure or conflicts of interest.

The Influence of Public Accounting Firm Governance on Audit Quality

Based on the results in Table 8, it can be concluded that the hypothesis stating that KAP governance influences audit quality is accepted. From the research results, it can be concluded that auditors who are under the auspices of a KAP with good organization and quality control will increasingly support the quality of the resulting audit, because the KAP will ensure that the auditor operates in accordance with existing quality control and regulations. If the auditor performs his duties in accordance with existing regulations and the KAP ensures that it is in accordance with the quality control in the KAP, then the report that has been issued by the auditor will be able to mediate conflicts between agents and principals, because the resulting report will avoid fraud and negligence and is in accordance with applicable standards, so that agents and principals can use the audit report as a reference for handling agency conflicts.

These results also demonstrate that audit quality depends not only on the characteristics or knowledge possessed by the auditor, but also requires the existence of an institution capable of effectively overseeing and organizing the audit process. Public Accounting Firm (KAP) governance plays a crucial role in establishing boundaries for auditor actions, providing consultation facilities when auditors encounter obstacles, guaranteeing auditor competence, and ensuring that all audit procedures are carried out in accordance with applicable regulations. Therefore, support from good KAP governance is a crucial factor in producing a quality audit.

CONCLUSION

This study aims to analyze the influence of competence, independence, and public accounting firm governance on audit quality. Based on the analysis, several key conclusions were obtained. First, competence has been shown to have a positive influence on audit quality. Competent auditors, those with adequate knowledge and experience, tend to produce better quality audits. Second, independence did not significantly influence audit quality. This study found that some auditors still have ties to clients, which makes them vulnerable to external influence and fails to maintain their independence while performing their duties. Third, public accounting firm governance has a positive influence on audit quality. This means that audit quality is not only determined by the auditor's individual abilities but also depends heavily on a sound internal management system of the public accounting firm. Public accounting firms that implement effective governance will be able to monitor auditor performance to ensure compliance with applicable regulations and standards, thus resulting in quality audits. This study has several limitations, including the inability of the researcher to select auditors with specific positions to complete the questionnaire because respondents were assigned by the public accounting firm. The data collection process also required the questionnaires to be left unattended, which may have affected the objectivity of respondents' responses and impacted the research results.

References :

- Arens, AA, Elder, RJ, Beasley, MS, & Jusuf, A. (2013). *Integrated Approach Audit and Assurance Services (Indonesian Adaptation)*. Salemba Empat.
- Amalia, FA, Sutrisno, S., & Baridwan, Z. (2019). Audit Quality: Does Time Pressure Influence Independence and Audit Procedure Compliance of Auditors? *Journal of Accounting and Investment*, 20(1). <https://doi.org/10.18196/jai.2001112>.
- Anggreni, NWD, & Rasmini, NK (2017). The Influence of Auditor Experience and Time Budget Pressure on Professionalism and Its Implications for Auditor Performance. *E-Journal of Accounting*, Udayana University, 18(1), 145-175.
- Becker, C., M. Defond, J. Jiambalvo, & K. R. Subramanyam. (1998). The Effect of Audit Quality on Earnings Management. *Contemporary Accounting Research*, Spring, 15(1), 1-24.
- Booker, K. (2018). Can Clients of Economically Dependent Auditors Benefit from Voluntary Audit Firm Rotation? An Experiment with Lenders. *Research in Accounting Regulation*, 30(1), 63-67.
- Dwiputri, RM (2019). The Influence of Corporate Governance on Financial Performance and Stock Performance in the LQ45 Stock Index. *Journal of Economics and Industry*, 20(1).
- Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57-74.
- Enofe, AO, Ngame, CN, Okunega, E.C., & Ediae, O.O. (2013). Audit Quality And Auditors Independence In Nigeria: An Empirical Evaluation Research. *Journal Of Finance And Accounting*, 4(11), 131-138.
- Fietoria, & Manalu, ES (2016). The Influence of Professionalism, Independence, Competence, and Work Experience on Audit Quality in Bandung Public Accounting Firm. *Journal of Accounting and Business Studies*, 1(1), 20-38.
- Futri, PS, & Juliarsa, G. (2014). The Influence of Independence, Professionalism, Education Level, Professional Ethics, Experience, and Auditor Job Satisfaction on Audit Quality of Public Accounting Firms in Bali. *E-Journal of Accounting*, 7(2), 444-461.
- Ghozali, I. (2016). *Multivariate Analysis Applications with IBM SPSS 23 Program (8th ed.)*. Diponegoro University Publishing Agency.
- Ghozali, I., & Latan, H. (2015). *Concepts, Techniques, Applications Using Smart PLS 3.0 for Empirical Research*. Diponegoro University Publishing Agency.
- Hair, J., Hult, G.T.M., Ringle, C.M., & Sarstedt, M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) (2nd ed.)*. SAGE Publications, Inc.
- IAPI. (2018). *Audit Quality Indicator Guidelines for Kap*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.
- Manyamsari, I., & Mujiburrahmad. (2014). Farmer Characteristics and Their Relationship with the Competence of Small-Scale Farmers. *Agrisepe*, 15(2), 58-74.
- Mardijuwono, AW, & Subianto, C. (2018). Independence, professionalism, professional skepticism: The relationship toward the resulting audit quality. *Asian Journal of Accounting Research*, 3(1), 61-71. <https://doi.org/10.1108/AJAR-06-2018-0009>
- Maryam, Paly, Muh. B., & Astaty. (2016). Analysis of Factors Influencing the Determinants of Beef Cattle Farming Income (Case Study of Otting Village, Bone Regency). *Journal of Animal Science and Industry*, 3(1), 79-101.
- Novriyandana, R. (2015). Differences in the Level of Auditor Professionalism Based on Gender, Position, and Type of Public Accounting Firm Affiliation. *Jurnal InFestasi*, 11(2), 186-194.
- Permatasari, I. (2018). The Influence of Auditor Independence and Competence on Internal Audit Quality. *Journal of Accounting, Auditing and Accounting Information Systems (JASa)*, 2(3), 15-26.

- Prasanti, DH, Ramadhanti, W., & Puspasari, N. (2019). Effect of Independence, Work Experience, and Competence on Audit Quality with Professional Ethics as a Moderating Variable. *Jurnal Akuntansi Aktual*, 6(1), 223–233.
- Putri, NL, & Murni, D. (2021). Partial Least Square (PLS) Method for Analyzing Visitor Satisfaction with Services at the Koto Tengah Sub-district Office, Padang City (Vol. 6).
- Riduwan, & Akdon. (2013). *Formulas and Data in Statistical Analysis*. Alfabeta.
- Sarwoko, I., & Agoes, S. (2014). An Empirical Analysis of Auditor's Industry Specialization, Auditor's Independence and Audit Procedures on Audit Quality: Evidence from Indonesia. *Procedia - Social and Behavioral Sciences*, 164, 271–281. <https://doi.org/10.1016/j.sbspro.2014.11.077>
- Sekaran, U., & Bougie, R. (2017). *Research Methods for Business Volume 1 (6th ed.)*. Salemba Empat.
- Septian, D., Aryani, R. AI, & Muliani. (2021). Determinants of the Quality of Audit Results of Inspectorate Apparatus in Regional Finances of West Nusa Tenggara Province. *Research, Economics, Accounting and Taxation (Rekan)*, 2(2), 135–148. <https://doi.org/10.30812/rekan.v2i2.1479>
- Sukriati, Basuki, P., & Surasni, NK (2020). The Influence of Competence, Independence, and Gender on Audit Quality (A Study of Inspectorates throughout Lombok Island). *EMBA : Journal of Economics, Management, Business and Accounting Research*, 8(2), 99 – 106. <https://doi.org/10.35794/emba.v8i2.28819>
- Suryandari, NNA, & Endiana, IDM (2021). The Role of Auditor Character on Audit Quality. *KRISNA : Accounting Research Collection*, 13(1), 113 – 121.
- Taman, A., Wijayanto, PA, & Rachmawati, E. (2018). Audit Quality of Government Internal Auditors: Competence, Independence and Professionalism. *Journal of Accounting, Economics and Business Management* |, 6(1), 74.
- Tandiontong, M. (2016). *Audit Quality and Its Measurement*. Alfabeta.
- Tepalagul, N., & Ling Lin. (2015). Auditor Independence and Audit Quality: A Literature Review. *Journal of Accounting, Auditing & Finance*, 30(1), 101–121.
- Triani, NNA, Hidayat, W., & Ardianto. (2020). Public Accountant Accountability in Meeting Audit Quality. *Multi-Paradigm Accounting*, 11(1), 208–226.
- Ulum, I., Juanda, A., & Leniwati, D. (2021). *Accounting Research Methodology*. Baskara Media Publisher.
- Velnampy, T. (2013). Corporate Governance and Firm Performance: A Study of Sri Lankan Manufacturing Companies. *Ournal of Economics and Sustainable Development*, 4(3).