FACTORS AFFECTING AUDIT QUALITY OF COMPUTER BASED ACCOUNTING INFORMATION SYSTEMS

Muhammad Reza Putra¹, Huda Aulia Rahman²
¹) Ph.D Student, Universiti Kebangsaan Malaysia, Malaysia
²) Universitas Mercu Buana, Jakarta, Indonesia

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Corresponding author:
Huda Aulia Rahman
E-mail: muhammad_reza@upiyptk.ac.id
hudaauliarahman@gmail.com

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Abstrak: The purpose of this study was to determine the effect of independence, competence, objectivity, and auditor integrity on audit quality on computer-based AIS. The object of research used was auditors in KAP Bekasi area, with a data collection period from March to April 2020. The data obtained were processed by multiple linear regression analysis using SPSS 26 software. The research results obtained were the auditor's competence and integrity influencing the audit quality of SIA-based computer, while auditor independence and objectivity do not affect the audit quality of computer-based SIA.

Keyword: Independence, Competence, Objectivity, Integrity, Audit Quality, Information Systems

INTRODUCTION

The development of computerized information systems has been very rapid in the 4.0 industry era. One information system that is growing rapidly is an accounting information system. Companies have gone from using manual accounting to bookkeeping to Enterprise Resource Planning (ERP) based software.

Utilization of the latest software will provide advantages in business competition for companies (Ashshidiqy and Ali, 2019). In addition, the development of accounting information systems (AIS) can trigger opportunities for accountants. These opportunities can
be utilized by accountants who have sufficient competence regarding SIAs and computer-based audits. This can also apply vice versa, where accountants who do not have sufficient competence regarding SIAs and computer-based audits may be displaced (Noviari, 2009). The transition from bookkeeping manual to ERP requires auditors to make adjustments to the procedures and techniques used in carrying out the audit process (Nugrahadi and Sukiswo, 2019).

Changes in tradition are the impact of changes in information technology (IT) for auditors, where written evidence is reduced so the auditor must understand the flow of the system used by the company. Various changes due to the progress of IT can also lead to errors that lead to fraud. Auditors are required to understand and test internal control when auditing computerized information systems (Nugrahadi and Sukiswo, 2019). A computer-based AIS audit will provide input on the positive and negative aspects of an accounting information system that starts from inputing data, processing data, and outputs produced (Firdaus, 2007).

A factor that is likely to affect audit quality on computer-based accounting information systems is auditor independence. The auditor in his assignment audits the client company as a third party, which means when the auditor is employed by the client to audit the financial statements made by the client (Tjun, et al, 2012). Therefore, the auditor is not justified in favor of the interests of anyone, because the auditor is an independent party independent of all the interests of the client or other parties with an interest in the preparation of financial statements (Nugrahadi and Sukiswo, 2019).

The next factor that has the potential to affect audit quality on computer-based SIA is auditor competence. Nugrahadi and Sukiswo (2019) suggested that auditors must be able to work well, have high accuracy and professionalism. Therefore, auditors are required to have the appropriate experience and educational background so as to produce a quality audit report. The competency of the auditor must also comply with the provisions and audit
standards.

The next factor that is likely to have an impact on audit quality on computer-based AIS is objectivity. The auditor has an interest in the resulting audit report. Thus, the higher level of objectivity that auditors have will result in audited audit reports (Carolita and Rahardjo, 2012).

Auditor integrity is also one of the factors that is likely to influence the audit quality of computer-based AIS. Integrity is a quality that is the basis of public trust and is used as a benchmark for auditors to test the decisions they make. Integrity emphasizes auditors to always be honest and open, wise, brave, and responsible in carrying out the audit process (Nugrahadi and Sukiswo, 2019).

This study aims to examine the effect of independence, competence, objectivity, and integrity of auditors on audit quality on computer-based AIS. The research object used was an external auditor in the Bekasi area.

LITERATURE REVIEW

Accounting Information System

The system is a series of two or more interconnected components, which interact to achieve a goal. The system almost always consists of several small subsystems, each of which performs special functions that are important for and support for larger systems. The term data refers to the facts that we collect, store and process with information systems.

The system is an entity consisting of two or more components or sub-systems that are intertwined with one another to achieve a goal. The term system can be applied in a community, family unit, or a corporate organization. According to computer experts the system is equipment and programs that are combined into a complete computer installation or collection of programs and procedures to perform a particular task.

In the information technology literature there are many other types of systems:
1. Transaction processing system (TPS = Transaction Processing System)

2. That is a system that handles routine information items, usually manipulating data in a variety of useful ways, when it enters it will leave the company's data base, such as online means that many users interact with the data base, carrying out "updates".

3. Decision support system (DSS = Decision support System)

4. Is a computer program that provides support to users to reach a decision.

5. Management information system (MIS = management information system)

6. It is a system that provides a flow-focused view information.

7. Office automation system (OAS = Office Automation system)

8. Is a system that provides "electronic mail", "word processing", "electronic capability" and other support for office workers.

9. End User Computing System (EUC)

10. Is placing computational ability in the user's job to initiate program execution or develop programs for later execution

   Information is data that has been arranged and processed to give meaning (correct decision making). Characteristics of useful information:

   1. Relevant
   2. Reliable
   3. Complete
   4. Punctual
   5. Can be understood
   6. Can be verified

   Accounting Information System is a group of people and sources of capital in an organization, which is responsible for presenting information and also information obtained from the collection and processing of transaction data that is useful for all levels of management for planning and controlling organizational activities.
Ali (2020) argues that the information system is a collection of people, procedures, and resources that are all put together, processed, which then produces information that is useful for organizations.

Sutabri (2012) suggests that an accounting information system is an information system that manages all matters related to accounting. Accounting information system is a series that coordinates resources in the form of electronic data to the form of output in the form of financial information to assist the entity's activities and present financial information to all parties that have an interest.

Computer-based information systems are a unit consisting of hardware and software designed to convert data into information. Various Information Systems:

1. Electronic Data Management System (PDE)
2. Data Processing System (PD)
3. Management Information System (SIM)
4. Decision Support System (SPK)
5. Expert System (SP)
6. Executive Information System (SIE)
7. Accounting Information System (AIS)

Accounting information systems play an important role in the fulfillment of various tasks in a company organization. Main users of accounting information:

The two main classes of users of accounting information are:

1. External (external) organization of the company

   There is an important group of users of external accounting information that receives information from company organizations, information that is received both in the form of information for decision making and routine information regarding the implementation of transactions.
2. Company internal organization

Internal information needs are very different from external information needs, information reported internally is free. All the various stages of management in a company organization from the highest leadership responsible for achieving overall company goals to the operations management responsible for achieving the specific goals of a particular operating section, require information in carrying out their duties.

Audit Quality

Audit is one of the main contributors to financial stability and to build public trust (Nengzih, 2017). Auditors have an important role regarding financial information submitted by the company. The quality of financial information presented is highly dependent on the auditor auditing it. The auditor functions as a liaison between users of financial statements with the makers of financial statements (Jamaluddin, 2018).

DeAngelo (1981) revealed that audit quality is the possibility of auditors finding indications of fraud or violations contained in the client's accounting information system and disclosing such fraud. The possibility of the auditor finding fraud depends on the auditor's technological competence, the audit procedures used, the level of sampling, and so on.

Hypothesis

Auditor Independence

Pratistha and Widhiyani (2014) suggest that independence is free from the influence of other parties, because the auditor must carry out his work in the public interest in accordance with Statement of Audit Standards (PSA) No. 04 (SA Section 220). Arens (2004) in Nugrahadi and Sukiswo (2019) revealed that auditors are independent parties who are not bound by the interests of clients or other parties who have an interest in accessing the financial statements. Research by Nurjanah and Kartika (2016) results in auditor independence having a positive effect on audit quality.

H1: Auditor independence has a positive effect on audit quality on computer-based AIS
Auditor Competency

SA section 210 explains that auditing must be carried out by individuals or groups who have adequate competence and technical training as auditors, while SA section 230 discloses that in conducting audits and in preparing audit reports, auditors need to use their professionalism expertise in due professional care (Septriani, 2012).

Auditors with higher education will have broader views related to various matters regarding the field they are engaged in, so that in auditing know problems more deeply (Nurjanah and Kartika, 2016). Research by Nurjanah and Kartika (2016) results in auditor competence have a positive effect on audit quality.

H2: Auditor competence has a positive effect on audit quality on computer-based SIA

Auditor Objectivity

The objectivity of the auditor will encourage the auditor's desire to do the work while remaining honest, open, fair, impartial, assertive, wise, having responsibility, and free from conflict of interest from other parties while auditing clients (Nainggolan and Abdullah, 2016). Nugrahadi and Sukiswo's research (2019) found that auditor objectivity had a positive effect on audit quality.

H3: Auditors' objectivity has a positive effect on audit quality on computer-based AIS

Auditor Integrity

Integrity is a quality that is the basis of public trust which is also a benchmark for auditors in testing their decisions (Nurjanah and Kartika, 2016). If the auditor is faced with a situation where there are no specific rules or guidelines, the auditor must still think about whether the decision or action taken is in accordance with his integrity as an auditor (Gunawan, 2012). Research by Nurjanah and Kartika (2016) results in the integrity of auditors having a positive effect on audit quality.

H4: Integritas auditor berpengaruh positif terhadap kualitas audit atas SIA berbasis komputer
RESEARCH METHODS

This study uses the auditor's research object in KAP Bekasi area. The data used in the form of primary data, namely respondents' answers based on questionnaires distributed using Google form. The questionnaire was distributed in March-April 2020.

The research method used is quantitative descriptive. Dependent and independent variables are measured using an instrument in the form of a questionnaire. Questionnaire answers were measured using a Likert scale indicator with the following criteria:

Score 5 = Very Agree (VA)
Score 4 = Agree (A)
Score 3 = Neutral (N)
Score 2 = Disagree (D)
Score 1 = Very Disagree (VD)

The sample used in this study was 50 respondents who worked in KAP Bekasi area. Samples were determined using convenience sampling design. Convenience sampling design is a term related to the wide variation in the procedures for selecting respondents. This means that in the research process, the samples used can be contacted, not troublesome, easily measured, and are cooperative in nature.

The analysis technique to see the effect of independent variables on the dependent variable is multiple linear regression analysis using SPSS version 26 software.

RESULTS AND DISCUSSION

Test Validity

Validity test serves to measure the validity of the questions in the questionnaire. Validity test is done using the Pearson Correlation method, if the model is declared valid if the significance level is less than 0.05, which means the questions in the questionnaire are declared valid.
### Table 1 Validity Test Results

| Variable | Pearson Correlation | Sig (2-Tailed) | Decision |
|----------|---------------------|----------------|----------|
| IP1      | 0.7930              | 0.00           | Valid    |
| IP2      | 0.8750              | 0.00           | Valid    |
| IP3      | 0.7350              | 0.00           | Valid    |
| IP4      | 0.5675              | 0.06           | Valid    |
| IP5      | 0.5472              | 0.08           | Valid    |
| IP6      | 0.4760              | 0.00           | Valid    |
| IP7      | 0.3630              | 0.01           | Valid    |
| KOM1     | 0.5540              | 0.00           | Valid    |
| KOM2     | 0.7860              | 0.00           | Valid    |
| KOM3     | 0.7450              | 0.00           | Valid    |
| KOM4     | 0.7380              | 0.00           | Valid    |
| KOM5     | 0.7510              | 0.00           | Valid    |
| KOM6     | 0.5210              | 0.00           | Valid    |
| KOM7     | 0.6500              | 0.00           | Valid    |
| OA1      | 0.6430              | 0.00           | Valid    |
| OA2      | 0.6130              | 0.00           | Valid    |
| OA3      | 0.7170              | 0.00           | Valid    |
| OA4      | 0.5420              | 0.00           | Valid    |
| OA5      | 0.5560              | 0.00           | Valid    |
| OA6      | 0.5340              | 0.00           | Valid    |
| INT1     | 0.7250              | 0.00           | Valid    |
| INT2     | 0.7220              | 0.00           | Valid    |
| INT3     | 0.5990              | 0.00           | Valid    |
| INT4     | 0.6900              | 0.00           | Valid    |
| INT5     | 0.4450              | 0.00           | Valid    |
| INT6     | 0.7610              | 0.00           | Valid    |
| INT7     | 0.5096              | 0.14           | Valid    |
| KA1      | 0.6950              | 0.00           | Valid    |
| KA2      | 0.7380              | 0.00           | Valid    |
| KA3      | 0.6420              | 0.00           | Valid    |
| KA4      | 0.5860              | 0.00           | Valid    |
| KA5      | 0.7630              | 0.00           | Valid    |
| KA6      | 0.8230              | 0.00           | Valid    |
| KA7      | 0.7860              | 0.00           | Valid    |
| KA8      | 0.5760              | 0.00           | Valid    |

Source: Data Processing Results (2020)

Source: Data Processing Results (2020) Table 1 shows that all variables both dependent and independent have a significance value of less than 0.05. These results mean
that all questions representing each variable in this study can reveal something that is measured in the questionnaire, or all questions can be declared valid.

**Reliability Test**

Reliability test is a questionnaire measurement which is an indicator of construct variables. The questionnaire is considered reliable if the answers from the respondents are consistent from time to time. The criterion that states the reliable questionnaire is if the Cronbach Alpha value > 0.70, but if there is a value > 60 then it is still considered reliable because it is still in the sub marginal.

| Variable     | Cronbach’s Alpha | Decision |
|--------------|------------------|----------|
| Independence | 0,6618           | Reliable |
| Competence   | 0,7924           | Reliable |
| Objectivity  | 0,6141           | Reliable |
| Integrity    | 0,6360           | Reliable |
| Audit Quality| 0,8479           | Reliable |

Source: Data Processing Results (2020)

The test results in table 2 show that the competency and audit quality variables have a Cronbach's alpha value above 0.70, while the independence, objectivity, and integrity variables have a Cronbach's alpha value above 0.60 or are still considered to be reliable. These results indicate that all statement items used are consistent or if the statement is submitted back to the respondent, it will produce a relatively similar answer as before.

**Classical Assumption Test**

1. **Normality test**

| One-Sample Kolmogorov-Smirnov Test | Unstandardized Residual |
|------------------------------------|-------------------------|
| N                                  | 50                      |
| Normal Parameters\(^{a,b}\)       | Mean                    |
|                                     | ,0000000                |
|                                     | Std. Deviation          |
|                                     | 3,00732316              |
| Most Extreme                       | Absolute                |
|                                     | ,120                    |
Table 3 shows that the test results using Kolmogorov-Smirnov get a significance value of 0.077 or more than 0.05. These results indicate that the data has been normally distributed.

The normality test results using O-P plot in Figure 1 shows that the data points are spread according to the diagonal line. The results of this test further confirm that the normality test has been met.

2. **Multicollinearity Test**

| Coefficients¹ |
|---------------|
| Model         | Collinearity Statistics |
|               | Tolerance | VIF  |
| (Constant)    |           |      |
| Independence  | .668      | 1.497|
| Competence    | .483      | 2.070|

Source: Data processing results (2020)

Figure 1. P-P Plot Normality Test

The normality test results using O-P plot in Figure 1 shows that the data points are spread according to the diagonal line. The results of this test further confirm that the normality test has been met.
Table 4 shows that the tolerance value of all independent variables is more than 0.10, and has a VIF value below 10. These results indicate that in this study there was no multicollinearity between the independent variables.

3. Heteroscedasticity Test

![Figure 2: Heteroscedasticity Test Results](image)

Source: Data processing results (2020)

Figure 2 shows that the data points spread randomly and do not form certain patterns. These points also spread above and below the 0 axis. These results confirm that no heteroscedasticity was found in this study.

Hypothesis Testing

1. Statistical Test F (Simultaneous)

| Model         | Sum of Squares | df | Mean Square | F     | Sig. |
|---------------|----------------|----|-------------|-------|------|
| Regression    | 476,224        | 4  | 119,056     | 12.089| .000 |
| Residual      | 443,156        | 45 | 9,848       |       |      |
| Total         | 919,380        | 49 |             |       |      |

Source: Data processing results (2020)

Table 5. Statistical Test Results F
The F test results in table 5 show that the calculated F value is 12.089 with a significance level of 0.000 or less than 0.05. These results indicate that simultaneous independence, competence, objectivity, and integrity affect the audit quality of computer-based AIS.

2. **Determination Coefficient Test (R2)**

Table 6 Determination Coefficient Test Results

| Model Summarya | Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|----------------|-------|---|----------|-------------------|--------------------------|
| 1,720b | ,518 | ,475 | 3,138 |

Source: Data processing results (2020)

Table 6 shows that the adjusted R Square value was 0.475 or 47.5%. These results indicate that the independence, competence, objectivity, and integrity of 47.5% affect the audit quality of computer-based AIS, while the remaining 52.5% is influenced by other factors not used in this study.

3. **Statistical Test Results t (Partial)**

Table 7 Statistical Test Results t

| Coefficientsa | Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
|---------------|-------|-----------------------------|---------------------------|---|-----|
|               | B | Std. Error | Beta | | |
| 1 (Constant)  | ,485 | 4,888 | ,099 | ,921 |
| Independence  | ,028 | ,154 | ,023 | ,182 | ,857 |
| Competence    | ,429 | ,165 | ,386 | 2,594 | ,013 |
| Objectivity   | ,376 | ,236 | ,230 | 1,591 | ,119 |
| Integrity     | ,321 | ,172 | ,246 | 2,863 | ,029 |

a. Dependent Variable: Quality Audit of computer-based AIS

Source: Data processing results (2020)

Source: Data processing results (2020) Regression equations obtained based on table 7 are as follows:
Y = 0.485 + 0.028IP + 0.429KOM + 0.376OA + 0.321INT + e.

T test results are as follows:

a. Auditor independence has a significance value of 0.857 or more than 0.05. It can be concluded that auditor independence has no effect on audit quality on computer-based AIS, or H1 is rejected.

b. Auditor competency has a significance value of 0.013 or less than 0.05 and a coefficient value of 0.429. It can be concluded that auditor competence has a positive effect on audit quality on computer-based AIS, or H2 is accepted.

c. The auditor's objectivity has a significance value of 0.119 or more than 0.05. It can be concluded that auditor objectivity does not have an influence on audit quality over computer-based AIS, or H3 is rejected.

d. Auditor integrity has a significance value of 0.029 or less than 0.05 and a coefficient value of 0.321. It can be concluded that auditor integrity has a positive effect on audit quality on computer-based AIS, or H4 is accepted.

Discussion

1. Auditor independence audit quality over computer-based SIA

The first hypothesis is that auditor independence has a positive effect on audit quality of computer-based AIS. Auditor independence has a significance value of 0.857 or more than 0.05. These results indicate that auditor independence has no effect on audit quality on computer-based AIS.

Independence does not affect audit quality because independence does not decrease from the auditor's mental attitude. Widiastuty and Febrianto (2010) in Tjun, et al (2012), research on audit quality should consider indicators of quality measures that decline from the auditor's mental attitude. The independence variable used is at least proxy with 4 (four) sub-variables including audit tenure, client pressure, peer review, and non-audit services.
The results of this study contradict research by Nurjanah and Kartika (2016) which suggests that auditor independence has a positive influence on audit quality.

2. **The effect of auditor quality audit competence on a computer-based SIA**

   The second hypothesis is that auditor competence has a positive effect on audit quality on computer-based AIS. Auditor competency has a significance value of 0.013 or less of 0.05 with a coefficient value of 0.429. These results indicate that auditor competence has a positive effect on audit quality of computer-based AIS.

   The results of this study mean that audit quality on computer-based AIS is achieved if the auditor has good competence, both in auditing and in accounting information systems (AIS). Auditors must always improve their knowledge and competencies so that they are optimal in conducting computer-based auditing. The auditor's knowledge and competence will continue to increase as more experience he has.

   This result is in line with research by Nurjanah and Kartika (2016) which states that auditor competence has a positive effect on audit quality.

3. **The effect of auditor quality objectivity on audit based computer AIS**

   The third hypothesis is that objectivity of auditors has a positive effect on audit quality of computer-based AIS. The auditor's objectivity has a significance value of 0.119 or more than 0.05. These results indicate that the auditor's objectivity does not affect the audit quality of computer-based AIS.

   This result means that in some aspects the auditor tends to still have other interests in carrying out his role when auditing, which results in not achieving audit quality. This can occur because the auditor is being unfair or difficult to refuse a client's request for fear of losing the client.

   These results contradict the research conducted by Nugrahadi and Sukiswo (2019) which concluded that the auditor's effectiveness had a positive effect on audit quality.
4. **The effect of auditor quality audit integrity on a computer-based SIA**

The fourth hypothesis is that auditor integrity has a positive effect on audit quality on computer-based AIS. Auditor competency has a significance value of 0.029 or less than 0.05 and a coefficient value of 0.321. These results indicate that auditor integrity has a positive effect on audit quality on computer-based SIA.

These results indicate that honesty and confidence are very important for the auditor to build a good moral character for the auditor. The auditor must have a moral character in carrying out his work to produce an audit of a quality SIA.

This result is in line with research by Nurjanah and Kartika (2016) which states that auditor integrity has a positive effect on audit quality.

**CONCLUSIONS AND RECOMMENDATIONS**

Auditor competence and integrity have a positive effect on audit quality of computer-based AIS, while auditor independence and objectivity do not affect the audit quality of computer-based AIS.

The results of this study indicate that to obtain audit quality on computer-based AIS, auditor's knowledge and competence regarding understanding accounting information systems is essential. In addition, the auditor must also have a moral character in carrying out his profession to produce an audit of a quality SIA.

Future studies are suggested to increase the number of research objects by distributing questionnaires to more public accounting firms (KAP). Next research too It is recommended to use other variables that are likely to affect audit quality of computer-based AIS.

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