Mapping Evolution of Audit Quality Measurement

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Abstract—This study discusses audit quality measurement issue. The issue becomes important because of difficult will be to define audit quality measurements by many researchers. This research aims to map audit quality measurements with certain aspects and becomes important in making it easier for researchers, especially beginner researchers to choose the approach audit quality measurement. The type of research is explanatory with a qualitative approached. Data analysis methods doing three steps viz. data reduction, data display and data verification with data triangulation technique. The findings of this study show that researchers who are interested in measuring audit quality variables should do to mapping first to understand of measurement formats into the audit quality proxies according to the definition of audit quality, derived from proxies used in previous studies, measurement formulation and choose the use of scales. This study is very important considering secondary data usage will look at the measurement scale category to determine the methods and data analysis techniques to be selected as well as the statistical program assistance which can be used.

Index Terms—audit quality, definition, measurement.

I. INTRODUCTION

Almost thirty years of research studies that test the construct of audit quality model that uses a proxy measure of audit firms, where a good quality of audits produced by category compared with audit firms. Audit firms smaller since released research on auditor size and audit quality [1,2]. Their sustainability and strength related professions governance and professional practice audit firms to increase the transparency which objectives to foster trust the stock market in an efficient manner business people in the stock market be able to monitor the audit quality, gives high incentives and differentiate between audit firms to view the database publication, it is certainly to improve audit quality [3]. The importance of using a framework quality in a thorough audit that provides comparative information about the firm to the public, assist investors in evaluating the audit quality to see the potential of the latest audit firms service [4,5]. Innovations services do not detach of a determinants factor in the organization's strategy to serve the company and its customers (B2B, B2C), but handle their relations on the products and services. Therefore, audit fees services are complex and very determine the quality of the corporate firms with audit firms [6,7].

Many researchers are emphasizing the impact of failures from the audit quality since and before the Enron and World.com scandal of 2001 and Arthur Andersen's public accountant with various approaches unable to define or detect audit quality.

It is difficult to define the audit quality measurements, many researchers refer to the following definitions: (1) Audit quality as a possibility that auditors will find a violation of the company's accounting system and report it [7]. (2) Audit quality as a function of competency perception and independence of auditors [8]. (3) The audit quality is determined according to the honorarium or the audit fee based on two key factors, namely the total company assets for large-scale companies and the number of receivables for small-scale companies [6]. (4) Audit quality is assumed that the large quality of the audit firms is more than independent which is Big-8 compared with the small audit firms in the inconsistency of GAAP accounting principles between the opportunistic behavior of the manager (client) concerning to the auditor [9]. (5) Audit quality is prime with the quality of financial reporting with the analytical approach of the audit firms industry specialization by Big-5 category will able to result in high performance compared to the industrial specialty of audit firms in addition to Big-5 [10]. (6) Audit quality is constructed based on metrics or quality measurement processing with the quality of auditors focused directly on the technical auditor competencies [11]. (7) The audit quality is measured of capability Audit Alliance indicators and accounting firm characteristics that are periodically reporting to the Advisory Committee on the Auditing Profession ACAP [3]. (8). Audit quality is set up comprehensively by the audit firms, the entanglement of auditors, and regulators through a continuum ranging from low to high. According to the above definitions, over two decades of empirical research conducted in measuring audit quality [12,13].

Audit quality is defined as (9) a "value" considered by stakeholders to learn about auditing or audit process on the corporate financial statements after in the last decade [14]. (10) Audit quality is a management perception that looks increasing the quality of reporting by the audit-dimensional process that won't be captured using the earnings management indicator or the auditor's tendency to issue a going concern opinion [15]. (11) Audit quality measured based on Big-N audit firms has better quality compared with other than Big-N with Coarsened Exact Matching (CEM) approach [9]. (12) The audit quality is based on information reports to stakeholders and provides additional information on audit quality (e.g. timely reporting) and effectiveness of audit committees [16]. (13) Audit quality is defining a failure point of view to an easier operational and develop frameworks to be the best alternative to measuring overall audit quality [13,17]. (14) Audit quality is measured according to the analysis of sales aspect and other most important parts of potential that have an impact on audits [18]. (15) The audit quality is concern with the quality of the corporate financial reporting which reflects the rule view of

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higher audit quality would be better [19]. (16) Audit quality as a fidelity guarantee of financial statements reflects the basis for the company's economic conditions, characteristics and financial reporting systems [20]. (17) Audit quality is a further assurance of financial statements reflects the basis for the company's economic conditions, characteristics and financial reporting systems [21]. (18) Audit quality is a framework comprise with audit professionals, audit processes and audit results [22,5]. (19) The audit quality is focusing more on input for the process than the auditor of the public accountants by looking at the overall specific shortcoming[23]. (20) Audit quality depends on the input to the audit, process to the audit, and the output resultant from the audit process as well as the client's characteristics and relationships [4,24]. (21) Audit quality is measured on the size of the Big N Auditor's office and the client industry specialization [18,25]. (22) Audit quality shows a ratio based on audit cost and change of estimation (re-statement) [26]. (23) The external audits quality is the governance and the high quality of external audits serves to protect stakeholders' interests[27].

Audit quality in the context of Indonesia in the last decade is defined as: (1) Audit quality is a way to measure the quality of the work of the auditor is through the quality of the decisions taken [28]. (2) Audit quality as a probability that auditors will not report audits with reasonable opinions exception for financial statements containing material miss offerings [29,2]. (3) Audit quality as an internal audit measurement is the probability that internal auditors can disclose and report violations of accounting information systems [1,30]. (4) Audit quality is the probability of an auditor to find and report a mistake or misappropriation that occurs in a company accounting system measuring based on using indicators financial and non-financial reflecting by input, process, and output orientation, so that due professional care [31].

Some research explicitly states that the difficulty of defined audit quality is universally and in measuring audit quality [12,3,13,21,24,15,19,12]. Several parties try to define about the quality of audit but have difficulty for definitions of the audit quality itself, this is due to the absence of a general understanding of the audit factor of audit quality and much time of role conflict between various users of the audit report [31]. Further, the criticism about the size of audit quality or the quality of auditors is just one example of the debate over measurement and measuring instruments in accounting. If the audit quality is independence and independence is a mental attitude, then it is not an easy thing to measure an auditor's mental attitude when he makes a problem-solving decision [31].

Proxy of audit quality categorize size have been used among others ranging from the size of an audit firm, audit fee, industry specialization, audit rotation, audit tenure, characteristics of financial reporting, profit management indicators, going-concern opinion, the audit committee, relationship with the audit client, the probability of bankruptcy of the company that is given reasonable opinion, the change of estimation, disagreements between auditors and firms about questionable accounting practices, abnormal accruals to the role of Auditor Alliance in determining audit quality and become very important. Therefore, this study objective to mapping the measurement of audit quality with certain factors, and it is important in facilitating a researcher, especially beginner researchers to choosing the approach used to audit quality. The focus of this study is the measurement of audit quality using secondary data.

II. METHODOLOGY

A. Research Type

This type of study is exploratory research, aiming to look at patterns, concepts or formulating hypotheses not to test hypotheses and prior research is still rare against a problem so that further research is more directed [32]. Further, a framework will be created that lowers the audit quality definition and its measurements based on the theory, year and researcher name in the form of a tabulation summary developed to map the history and results of the audit quality measurement ever performed.

B. Data Collect

Data collection is the activity of recording an event or event by documenting the characteristics of a variable element or value [32]. The library research approach in this study using reference books, journals, reports and other media linked to the research object. This research data using qualitative data that is not in the form of count it, only explanations that can't be measured with the calculating unit.

C. Data Analysis

Data analysis techniques are a way of analyzing the data obtained from research to make conclusions about the research results. Data analysis is classified into three phases using the data analysis model Miles and Huberman where the process consists of 3 (three) stages, namely:

• Data reduction is an electoral process, concentrations of attention to it's simply this, abstracting and transformation of abusive data appearing from written records in the field. Data reduction is closely related to be data analysis process.

• Data displaying is a collection of collected information and provides the possibility of withdrawing conclusions and taking action. The presentation that is often used in qualitative research is a form of narrative discourse (chronological storytelling) which is a simplification of the several numbered information into the unified form of simplified.

• Activity verification is a very important activity because, from the beginning of data collection, a qualitative analyzer should be able to search for objects, noting the regularity, patterns, configurations that are all a whole unity, even perhaps there is a relation the plot, cause, and preposition [33]

III. FINDINGS AND DISCUSSIONS

The results of this study are outlined in through several stages:

A. Result (Data Analysis)
| Research Name, Years                  | Proxies                          | Indicators                                      | Knechel et al., 2013                                                                 | DeFond and Zhang, 2014                                                                 | He et al., 2014                                                                 | Donovan et al., 2014                                                                 | Qi et al., 2015                                                                 | Brown et al., 2016                                                                 | Christensen et al., 2016                                                                 |
|--------------------------------------|----------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| DeAngelo, 1981b                      | Audit firm size Independence     |        |                                                                      | Knowledge of a client, industry experience, audit committee oversight, compliance with auditing standards, audit firm ethics, economic independence of the auditor, rotation of audit partners, and audit inspection GCs, DACs, Big N, and Audit Fee | Commonly used audit quality models                                                 | Share, Leader, Sharecl, Mostel, Size, MB, and Surp                                | Audit market share, the auditor's largest double-digit market share of the SIC industry code, market share calculated based on sales, the number of each client Audit firm-specific, audit client-specific, and engagement auditor-specific effects on audit quality Technical knowledge, confidence, working condition and workload, multitasking, firm quality control and review, management communications, reliance on work of outside non-specialists Audit professional, audit process, gender, experience, firm size. Input auditor: (fees, auditor characteristics, firm size); investor (well-trained auditors, auditor change, fees, auditor characteristics, skeptical auditors, firm size) Process auditor: (well-planned audit, timeliness and consultations); investor (well-planned audit) Output and opinion auditor: (accurate financial statements, restatements, F/S quality, accruals and audit opinion); investor (restatement, poor disclosures, F/S quality, and audit opinion) Output and opinion auditor: PCAOB deficiencies, review/inspection results; investor (review/inspection results) |
| Watts & Zimmerman, 1981              | Independence Competence          |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Chung & Lindsay, 1988                 | Fee audit                        |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| DeFond & Jiambalvo, 1993              | The size of audit firms          |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Beth et al., 2008                     | The quality of audit report      |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Manita & Elommal, 2010                | Measurable inputs to and         |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Bedard et al., 2010                   | Outputs audit quality            |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Francis, 2004; 2011                   | Audit results                    |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Martin, 2013                         | Audit quality indicators         |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Svanström, 2013                       | Discretionary accruals           |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| DeFond et al., 2013                   | Audit quality proxies            |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
| Gunny & Zhang, 2013                   | Client-specific measures of      |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
|                                           | audit quality                    |        |                                                                      |                                                                                                                                                           |                                                                                                                                       |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |                                                                                                                                                           |
Raak and Thürheimer, 2016

Input - Output

- Input: client characteristics and contextual factors (discretionary accruals and earnings characteristics)
- Output: internal quality review reports, waived misstatements, the size of required adjustments to be made by the client, and inspection reports to audit firms by oversight bodies (PCAOB)

He et al., 2018

The accuracy of individual information and general analysis

Big N, Share, Leader, Sharecl, Mostcl, Analysis, MB, PostSOX, Size, Surp, and USA

Rajgopal et al., 2018

output-based proxies, input-based proxies, and other proxies

DA, AbsDa, Total Accruals, Rstmt, SmlProfit, SmlBeat, GC, Big N, Audit fee ratio, audit fee city ratio, tenure, new client, top 20 city, auditor Firm Diff, city specialist, and industry specialist.

Sarhan et al., 2019

company and country level approach

Indonesian's Research

- Big 4, LNFE,
- Fee audit
- Ln_audit fees
- Audit fee ratios
- Natural logarithm of Audit fees
- Σ audit fees and non-audit fees for a given firm-year.
- Natural log of audit fee in thousands of US dollars
- Ln_total assets
- Natural logarithm of total assets
- LnAsset
- Natural logarithm of the firm’s market capitalization
- Audit assignment tenure
- Audit firm tenure
- Short & long tenure
- Auditor change
- Short & long auditor tenure
- The length in year of the auditor-firm relationship
- Audit firm industry specialization
- Share, Sharecl, Industry dummy
- Share, Sharecl, EMP1-10, EMP10-49
- Auditor Firm Diff
- Individual auditor industry specialization
- Leader, Mostcl
- Number of subsidiaries
- Firm of subsidiary
- Return on total assets Net income / total assets
- The size adjusted return over the fiscal year;
- Net income / total assets
- SmIProfit, SmlBeat
- Proportion of assets financed by equity
- The total assets minus book value stack up total assets
- Leverage

Chung & Lindsay, 1988 Subsidiaries

| Research Name, Years | Proxies | Summary of Indicators |
|----------------------|---------|-----------------------|
| DeAngelo, 1981b | Subsidiaries | Number of subsidiaries |
| Bedard et al., 2010 | Subsidiary | Firm of subsidiary |
| Svanström, 2013 | ROA | Return on total assets Net income / total assets |
| DeFond et al., 2013 | RETURN | The size adjusted return over the fiscal year; |
| Svanström, 2013 | ROA | Net income / total assets |
| Gunny & Zhang, 2013 | LEV | Proportion of assets financed by equity |
| DeFond and Zhang, 2014 | SmIProfit, SmlBeat | The total assets minus book value stack up total assets |

Developed by this research (2020)

B. Data Display

TABLE II: SUMMARIZED INDICATORS OF AUDIT QUALITY

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Audit quality measurements are important issues that researchers need to consider. Researchers sometimes find it difficult to distinguish between individual audit quality measurements (using the perception of Auditors) and agencies (using the inherent factors of the audit firms), it is caused by difficult to distinguish clearly between the results of the auditor's work with the work of the audit firms. The use of Auditors' perception in the summary of frequently tested indicators is independence, competence, proof of audit, audit opinions, professional attitudes and skepticism while the factors attached to the KAP (having characteristics) of its own, namely the size of the accountant office, honorarium, tenure audit, industry specialization, as well as the specialization of the client industry, company size, subsidiaries, ROA, Solvency. Because of the focus of research based on the measurement of audit quality with secondary data (Stock Exchange), audit quality measurements should be formulated by the definition of audit quality and the analysis unit measured so that it can be concluded with the following measurement formats:

### TABLE III: ILLUSTRATION OF fill measurement the format of audit quality

| Proxies | Definition | Formulaion | Scale |
|---------|------------|------------|-------|
| Big N (8/6/5/4) | The firm is audited by PwC, Ernst & Young, Deloitte or KPMG (Big 4) | 1 = The firm is audited by a Big 4 0 = The firm is not audited by a Big 4 | Nominal, dummy variable |
| Fee Audit | Audit Fee Ratio | Ln audit fees | Ratio |
| Prior Research: | [1,3,4,10,14,28,14,15,9,19,27] | [5,23,24,25,26,27] |
| Etc. | Developed by this research (2020) |

The next step can be an analysis of data to view the feasibility assessment of the audit quality measurement model with the structural equation analysis method and model specification test so that the next test result will give better results and representation.

### IV. CONCLUSION

Researchers interested in the measurement of audit quality variables should do the mapping first to formulate a measurement format based on the audit quality proxies used based on the audit quality definitions themselves derived through the proxies used in the prior research, the measurement formula and the use of scale, it is important to remember the use of secondary data will see the measurement scale category to determine the methods and techniques of data analysis to be selected as well as the help of the statistical program used.

The results of this research are only providing an overview of the audit quality measurements that have been used by previous researchers, so the findings of this research should be retested in applied research on the determinant of the quality of audits and their relationships and influence. This research has contributed to the development of models that implicate particularly for academics or novice researchers to facilitate the formulating of audit quality measurements for research in accounting and finance.

C. Discussions (Data Verification)

Audit quality measurements are important issues that researchers need to consider. Researchers sometimes find it difficult to distinguish between individual audit quality measurements (using the perception of Auditors) and agencies (using the inherent factors of the audit firms), it is caused by difficult to distinguish clearly between the results of the auditor's work with the work of the audit firms. The use of Auditors' perception in the summary of frequently tested indicators is independence, competence, proof of audit, audit opinions, professional attitudes and skepticism while the factors attached to the KAP (having characteristics) of its own, namely the size of the accountant office, honorarium, tenure audit, industry specialization, as well as the specialization of the client industry, company size, subsidiaries, ROA, Solvency. Because of the focus of research based on the measurement of audit quality with secondary data (Stock Exchange), audit quality measurements should be formulated by the definition of audit quality and the analysis unit measured so that it can be concluded with the following measurement formats:
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