

DAFTAR PUSTAKA

- Agoes, Sukrisno. 2017 . *Auditing Buku 1 Edisi 5* . Jakarta : Salemba Empat
- Agoes, S. (2012), *Auditing Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan publik*, Jilid 1, Edisi Keempat, Salemba Empat, Jakarta.
- Arumega, Z., Andreas, Atika, Z., (2016), "The influence of ethics, experience and competency toward the quality of auditing with professional auditor scepticism as a moderating variable", *ScienceDirect Procedia*
- Andi, K dan Syamsuddin. (2018) "The effect of auditor quality to professional skepticsm and its relationship to audit quality", *International Journal of Law and Management*, <https://doi.org/10.1108/IJLMA-03-2017-0062>
- Afifah *et.al* (2016) "The effect of role conflict, self- efficacy, professional ethical sensitivity on auditor performance with emotional quotient as
- Abdul, H., Sutrisno, T., Rosidi, M. Achsin. (2017) "Effect of Competence and Auditor Independence on Audit Quality with Audit Time Budget and Professional Commitment as a Moderation Variable", *International Journal of Business and Management Invention* ISSN (Online): 2319 – 8028, ISSN (Print): 2319 – 801X || Volume 3 || Issue 6 || June. 2014 || PP. 64-74
- Al-Hadrami, A., Rafiki, A. and Sarea, A. (2020), "The impact of an audit committee's independence and competence on investment decision: a study in Bahrain", *Asian Journal of Accounting Research*, Vol. 5 No. 2, pp. 299-313. <https://doi.org/10.1108/AJAR-02-2020-0008>
- Asri, U., Made, S., Hamid, H., Darwis, S. (2014) "Effect of Competence Factor, Independence and Attitude against Professional Auditor Audit Quality Improve Performance in Inspectorate (Inspectorate Empirical Study in South Sulawesi Province)", *IOSR Journal of Business and Management (IOSR-JBM)* e-ISSN: 2278-487X, p-ISSN: 2319-7668. Volume 16, Issue 1. Ver. II (Jan. 2014), PP 01-13
- Arens, Alvin A. (2015) *Auditing & Jasa Assurance*. Jakarta : Erlangga
- Anis, A. (2017), "Auditors' and accounting educators' perceptions of accounting education gaps and audit quality in Egypt", *Journal of Accounting in Emerging Economies*, Vol. 7 No. 3, pp. 337-351.

- Barndt, R.J., Fuller, L.R. and Flynn, K.E. (2016), " Inherent Factors and Risks and Tolerable Misstatements in a materiality audit: Modified Delphi Method as a Teaching Tool.", *Advances in Accounting Education: Teaching and Curriculum Innovations* (Advances in Accounting Education, Vol. 19), Emerald Group Publishing Limited, pp. 125-140.
- Ghozali, Imam. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS23*. Bandung: Alfabeta
- Hay, S.H and Davis,M.M (2016), " The influence of ethics, independence, interaction of morality on auditor materiality in Egypt ", *Managerial Auditing Journal*, Vol. 35 No. 8, pp. 1009-1031.
- Kartika, D., & Pramuka, B. (2019). The Influence of Competency, Independency, and Professionalism on Audit Quality. *Journal of Accounting and Strategic Finance*, 2 (2), 157-169.
<https://doi.org/https://doi.org/10.33005/jasf.v2i2.58>
- Lloyd Bierstaker, J., Hunton, J.E. and Thibodeau, J.C. (2017), "Does Fraud Training Help Auditors Identify Fraud Risk Factors?", Bobek Schmitt, D. (Ed.) *Advances in Accounting Behavioral Research* (Advances in Accounting Behavioural Research, Vol. 15), Emerald Group Publishing Limited, Bingley, pp. 85-100.
- Mardijuwono, A.W. and Subianto, C. (2018), "Independence, professionalism, professional skepticism: The relation toward the resulted audit quality", *Asian Journal of Accounting Research*, Vol. 3 No. 1, pp. 61-71.
<https://doi.org/10.1108/AJAR-06-2018-0009>
- Mulyadi.2017. *Auditing Buku 2 Edisi 6*. Jakarta : Salemba Empat.
- *Social and Behavioral Sciences* 219 (2016) 828 – 832 Elsevier
<http://creativecommons.org/licenses/by-nc-nd/4.0/>
- M. Alim dan Trisni, H. (2018) ” Effect of competency and Independence on quality auditing with auditor ethics as a moderated variables”, *Journal of Corporate Real Estate* Vol. 17 No. 4, 2018pp. 282-300 © Emerald Group Publishing Limited 1463-001X
- Nurlita, H dan Agustin, F. (2019), “The effect of independence, professional ethics & auditor experience on audit quality”, *International Journal of Scientific & Technology Research* Volume 8, Issue 02 ISSN 2277-8616 moderating variable”, *The Authors. Published by Elsevier B.V.*
<http://creativecommons.org/licenses/by-nc-nd/4.0/>
- Olivia, F dan Ratnawati, K. (2015) “The effect of work experiences, competency, motivation, accountability and objectivity towards audit quality”, 1877-

0428 © 2015 The Authors. Published by Elsevier Ltd. [doi: 10.1016/S2212-5671\(15\)01222-8](https://doi.org/10.1016/S2212-5671(15)01222-8)

Pickett, S. (2017), "Developing internal audit competencies", *Managerial Auditing Journal*, Vol.15.No.6, pp.265-278.

Professional Standards for Public Accountants (SPAP). 2013. Jakarta: Four Salemba.

Syamsuddin. (2017), "The government whistleblowers in generating audit quality (a survey on provincial audit boards in South, Central, and West Sulawesi, Indonesia)", *International Journal of Law and Management*, Vol. 59 No. 6, pp. 1046-1058. <https://doi.org/10.1108/IJLMA-08-2016-0069>

Syamsuddin, S. (2016) "The Government whistleblowers in generating audit quality (A survey on provincial audit boards in South, Central, and West Sulawesi, Indonesia)", *International Journal of Law and Management, Emerald Publishing Limited* Volume 59 issue 6 ISSN : 1754-243x <https://doi.org/10.1108/IJLMA-08-2016-0069>

Steven F. Cahan and Jerry, S. (2015) "The effect of audit experience on audit fees and audit quality", *Journal of Accounting, Auditing & Finance published DOI: 10.1177/0148558X14544503*

Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: PT Alfabet

Sholihin, Mahfud dan Dwi Ratmono. 2017. *Analisis SEM-PLS dengan Warp PLS 3.0: Untuk Hubungan Nonlinear dalam Penelitian Sosial Bisnis*. Yogyakarta

Young, J.J. (2016), "Examining Audit Relations: A Reconsideration of Auditor Independence", Lehman, C.R. (Ed.) *Independent Accounts (Advances in Public Interest Accounting*, Vol. 12), Emerald Group Publishing Limited, Bingley, pp. 49-65