

Analysis of Factors Affecting the Quality of Audit Results at Internal Control Unit of University of Jember

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Abstract

This study aims to examine the effect of work experience, independence, objectivity, integrity, and competence quality of audit results at Internal Control Unit of Jember University using multiple linear regression analysis. It belongs to an empirical study with probability sampling data. The respondents are all functional auditors who worked in the Internal Control Unit of Jember University. Five independent variables are work experience, independence, objectivity, integrity, and competence. One dependent variable is quality audit results. The basic theory based on General Standards in SPAP, work experience, independence based on principles code of ethics established by IAI, objectivity, integrity, and competence. Results of this study showed work experience, independence, objectivity, and competence have significant effect on the quality of audit results, while integrity variables don't have significant effect on quality of audit results. Coefficient of determination shows independent variables simultaneously influence the dependent variable (audit quality) by 78.3%, while the remaining 21.7% is influenced by other factors.

Keywords: Work Experience, Independence, Objectivity, Integrity, Competence

Introduction

In the current democratic era, the government is demanded to be more transparent and accountable towards the management of state financial funds. In achieving effective, efficient, transparent and accountable state financial management, Ministers/Institutional Leaders, Governors, and Regents/Mayors must exercise control over the administration of government activities (PP Number 60 of 2008 article 2 paragraph 1), so as to provide adequate confidence for the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets, and compliance with laws and regulations established the Internal Control System (referred to as SPI).

To create an effective, efficient, transparent and accountable SPI, control over the implementation of government activities as referred to in paragraph (1) shall be carried out in accordance with SPIP as regulated in this Government Regulation (PP Number 60 of 2008 article 2 paragraph 2). The Government Internal Control System, hereinafter referred to as SPIP, is the Internal Control System carried out comprehensively within the Central Government and Regional Government (PP Number 60 of 2008 article 1 paragraph 2).

The Ministry of National Education established an Internal Control Unit as an effort of strengthening governance and accountability within the University. The Internal Control Unit, hereinafter referred to as SPI, is a supervisory unit established to assist the implementation of supervision of the implementation of work units within the Ministry of National Education (Regulation of the Minister of National Education Number 47 of 2011 article 1 paragraph 2).

Auditors who are members of the Internal Control Unit are Internal Auditors. In carrying out their duties, internal auditors are guided by the Auditing Standards and the Code of Ethics issued by the Indonesian Accounting Association (IAI) and the International Standards of Professional Practice in Internal Audit which are established and approved by the Institute of Internal Auditors (IIA).

The quality of audit results is an important thing that must be considered by auditors in the auditing process. A qualified audit is conducted by following the auditing standards and quality control standards (IAI in Lauw Tjun Tjun, 2012). The quality of audit results is also a consideration to avoid poor audit results that cause doubtfulness and has the potential to become an audit failure. As happened in the Enron case, one of the big four KAP Arthur Andersen, being the party responsible for the collapse of Enron is a big problem for the public accounting profession and is a serious challenge to improve the image of the audit profession. To get quality audit results, several factors are needed.

There are several factors that affect the ability of auditors, namely work experience, independence, objectivity, integrity, and competence. The basic theory of taking several factors in this study is based on the General Standards in SPAP, namely work experience and independence, and based on the ethical code principles established by IAI, namely objectivity, integrity, and competency.

Work experience is a means of implementing audit knowledge and expertise possessed by internal auditors, followed by the high length of works of the internal auditor to engage continuously in audit activities (Ilhamsyah, 2018). Bolang et al, (2013) and Syahputra et al, (2015) stated that work experience had a positive and significant effect on the audit quality of APIP. Wardayati's (2017) stated work experience has a positive and significant effect on professionalism and results of internal auditors of a company.

To carry out and auditing task, an auditor should be supported by an attitude of independence, where an auditor may not be influenced by other parties, and is not controlled by another party. Wardayati (2016) stated that dependence has a significant influence on the quality of examination results in the Inspectorate of Lumajang. Arumsari (2014) shows that independence is a determining factor of the quality of audit results.

Tjun, et. al., (2012) also argues that independence has a significant effect on audit quality, where competence is proxied by experience and knowledge, independence is proxied with length of relationship with clients. It means that if the auditor is truly independent, then he will not be influenced by his client. Good quality audit results indicate that the auditor has good performance.

Objectivity is an attitude that the auditor has to work without being influenced by subjective influences from other interested parties. Objectivity auditors will state anything according to existing objects. The principle of objectivity requires members to be fair, impartial, honest intellectual, not biased, and free from conflicts of interest or under the influence of other parties (Parasayu, 2014). Wardayati (2016) stated that objectivity significantly influence the quality of examination results in the Inspectorate of Lumajang.

Integrity is a person's personality to be consistent and honest in taking actions. Auditors are considered having integrity if they can be trusted, committed, responsible, and have principles. Wardayati (2016) found that integrity has a significant influence on the quality of examination results at the Lumajang Inspectorate. While Sukriah, et al (2009) stated that there was no significant effect of integrity on the quality of audit results.

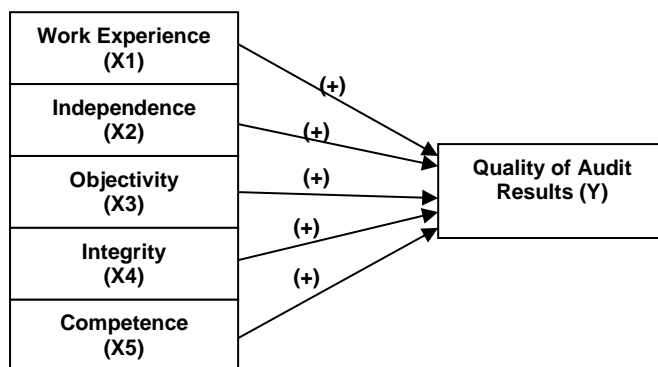
The auditor needs a competency, including adequate training and experience in all aspects of work related to the auditor's duties. Currently the auditor profession has also placed improvements in auditing and professional accounting education programs to ensure that they stay hold the latest ideas and techniques in auditing and accounting. They are expected to have academic training in accounting, taxation, auditing, and other fields related to their profession. Wardayati (2016) indicate competency has a significant effect on the quality of examination results in the Inspectorate of Lumajang.

Qualified internal audit results indicate good and responsible supervision and organizational management. If the quality of the internal audit results is low, then it allows for certain parties to make mistakes and deviations from the use of the budget that results in the risk of lawsuits against those who carry it out. With the existence of internal auditors, it is expected that good governance internal control is realized. Thus, the internal control of an organization admit the democratic principles.

Based on Government Regulation number 60 of 2008 concerning the Government Internal Control System and Regulation of the Minister of National Education of the Republic of Indonesia number 47 of 2011 concerning the Internal Control Unit within the Ministry of National Education, the University of Jember as one of the work units of the Ministry of National Education formed the Internal Control Unit of the University of Jember. In realizing good University governance, at the beginning of May 2012 the Chancellor of the University of Jember formed a new work unit namely the Internal Control Unit (SPI).

Based on the above description, Internal Control Unit of Jember University is chosen to be the object of the study due to the importance of this organization existence to provide audit results and help the University to achieve its goals by bringing a systematic and disciplined approach to evaluate and increase effectiveness of the risk management, control and governance processes within Jember University. Regarding the selection of this object, the research entitled "Analysis of Factors Affecting the Quality of Audit Results at Internal Control Unit of University of Jember" is important to do, to find out what the factors that influence the quality of audit results.

Hypothesis



Effect of Work Experience on Audit Results Quality

The longer the work period and experience of the auditor, the better the quality of the audit results produced. It is in accordance with Wardayati (2016), Alim, et al (2007), Sukriah, et al (2009) and Mabruri and Winarna (2010) which concluded that work experience has a positive effect on the quality of audit results. Based on the explanation above, the hypothesis proposed is:

H1: Work experience has a positive effect on the quality of audit results.

Effect of Independence on Audit Results Quality

Wardayati (2016); Trisnaningsih (2007); Alim, et al (2007); Lubis (2009); Ashari (2011); Debora (2012); and Bolang (2013) show that independence has a significant effect on audit quality. It is contrary to Sukriah, et al (2009), Mabruri and Winarna (2010), Efendy (2010), and Rinaldi (2013) showed that independence has no effect on the quality of audit results. Based on the explanation, the hypothesis proposed is:

H2: Auditor independence has a positive effect on the quality of audit results

Effect of Objectivity on Audit Results Quality

Objectivity is a state of mind of auditor, that behavior is caused by internal factors. By maintaining objectivity, the Auditor will act fairly without being influenced by pressure or demands of certain parties or personal interests, so the higher the level of objectivity of the auditor, the better the quality of audit results. It is in line with Wardayati (2016), Mabruri and Winarna (2010), and Sukriah, et al (2009) research. Based on the explanation above, the hypothesis proposed is:

H3: The auditor's objectivity has a positive effect on the quality of audit results.

Effect of Integrity on Audit Results Quality

Auditors uphold the principle of integrity to carry out the duties to obtain high quality audit results. Integrity requires the auditor to carry out all tasks based on internal attributes by upholding the principle of honesty, not violating the principle of the agreed audit object boundaries, and can defeat self-interest (personal). This is in accordance with Wardayati (2016), Mabruhi and Winarna (2010), and Pusklatwas (2005) which showed that with high integrity, auditors can improve the quality of their audit results. It is contrary to Sukriah, et al (2009) who examined the effect of integrity on audit quality, and the results were not significant. Therefore this study tries to reexamine the effect of integrity on the quality of audit results under this hypothesis:

H4: Auditor integrity has a positive effect on the quality of audit results.

Effects of Competence on Audit Results Quality

Auditors who have high competence will produce high quality audit results. However, Auditors who do not have good competence is doubted, thus the audit reports produced will be doubted, invalid and cannot be used as a basis for decision making. It is in accordance with Wardayati (2016) and Alim, et al (2007) stated that competence has a significant effect on the quality of examination results, so the higher the competency of auditors, the better the quality of examination results. Based on the explanation above, the hypothesis built is:

H5: Auditor competence has a positive effect on the quality of audit results.

Research Method

The research method used in this study is a quantitative research method. According to Sugiyono (2014: 13), quantitative research methods can be interpreted as a research method based on the philosophy of positivism, used to examine a particular population or sample. The data collection uses research instruments, quantitative/statistical data analysis, with the aim to test hypotheses that have been set.

Type and Source of Data

The data used in this study are primary data. Primary data refers to information obtained directly (from the first hand) by researchers related to the variable of interest for a particular purpose of study (Sekaran and Bougie, 2017: 130). According to Sugiyono (2014: 193) Primary sources are data sources that provide data directly to data collectors. The primary data collection techniques used is to distribute questionnaires to respondents, namely all functional auditors working at the University of Jember Internal Control Unit.

The population in this study were all functional auditors working at Jember University Internal Control Unit. In taking the sample, the author used probability sampling with a simple random sampling type. According to Sugiyono (2014: 18) probability sampling is a sampling technique that provides equal opportunities for each element of the population to be selected as a sample. The sample in this study are all functional auditors who are actively working at the Jember University Internal Control Unit.

The data analysis method is carried out using an SPSS computer application program. In this study the data quality tests used are validity and reliability tests. The research method uses multiple linear regression analysis.

Results and Discussion

Results

The results of the analysis shows that the Work Experience variable (X1) shows an average value (mean) of 23.73. The lowest value of the Work Experience variable (X1) is 18 and the highest value is 29. The standard deviation is 3.20488. It means that the standard deviation is close to the

average value and the size of the data spread is getting smaller. Independence variable (X2) shows the average value (mean) of 23.83. The lowest value of the Independence variable (X2) is 18 and the highest value is 30. The standard deviation is 3.01814. It means that the standard deviation is close to the mean (mean) and the size of the data spread is getting smaller. The Objectivity variable (X3) shows the mean value of 16.93. The lowest value of the Objectivity variable (X3) is 13 and the highest value is 20. The standard deviation is 2.19613. It means that the standard deviation is close to average value (mean) and the size of the data spread is getting smaller.

Furthermore, the Integrity variable (X4) shows an average value of 33.06. The lowest value of the Integrity variable (X4) is 23 and the highest value is 40. The standard deviation is 4.56322. It means that the standard deviation is close to the average value (mean) and the size of the data spread is getting smaller. The Competency variable (X5) shows an average value (mean) of 27.93. The lowest value of Competence variable (X5) is 19 and the highest value is 35. Standard deviation is 3,61923. It means that the standard deviation is close to the average value (mean) and the size of the data spread is getting smaller. Audit Quality Variable (Y) shows the average value (mean) of 25.83. The lowest value of the variable Quality of Audit Results (Y) of 21 and the highest value of 30. Standard deviation of 2,37927. It means that the standard deviation is close to the average value (mean) and the size of the data spread is getting smaller.

The validity test results shows that the correlation between each variable Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4), Competence (X5) and Quality of Audit Results (Y) showing $R_{count} > R_{table}$ and $Sig < 0.05$. It is concluded that all variables are valid.

Reliability test results on the variable instruments Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4), Competency (X5) and Quality of Audit Results (Y) with Cronbach's Alpha or r alpha values above 0.60. It proves the research instrument in the form of this questionnaire has been reliable because r alpha has greater value.

Table 1. Multiple Linear Regression Analysis Results

Variables	Regression Coefficient	Sig.	Explanation
Constant	0,149	-	-
Work Experience (X1)	0,399	0,014	Significant
Independence (X2)	0,297	0,047	Significant
Objectivity (X3)	0,291	0,024	Significant
Integrity(X4)	-0,199	0,148	Insignificant
Competence(X5)	0,343	0,025	Significant

Source: primary data, 2018

From the above table above, the following equation is obtained:

$$Y = 0,149 + 0,399X1 + 0,297X2 + 0,291X3 - 0,199X4 + 0,343X5 + e$$

Constant Value

The above equation obtained a constant value of 0.149 which means that if the value of the independent variable of Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4), and Competency (X5) equals to zero, then the Quality of Audit Results (Y) is a constant of 0.149.

Work Experience (X1)

The coefficient value of the Work Experience variable is positive of 0.399 with a significance of 0.014 which means that each increase in one unit of the variable will increase the Quality of Audit Results by 0.399.

Independence (X2)

The coefficient value of the Independence variable is positive of 0.297 with a significance of 0.047 which means that every increase of one unit of the variable will increase the Quality of Audit Results by 0.297.

Objectivity (X3)

The coefficient value of the Objectivity variable is positive of 0.291 with a significance of 0.024 which means that each increase of one unit of the variable will increase the Quality of Audit Results by 0.291.

Integrity (X4)

The coefficient value of the Integrity variable is negative of -0.199 with a significance of 0.148 which means that for every increase in one unit of the variable, the Quality of Audit Results does not change.

Competence (X5)

The coefficient value of the Competency variable is positive of 0.343 with a significance of 0.025 which means that each increase in one unit of the variable will increase the Quality of Audit Results by 0.343.

Furthermore, the coefficient of determination basically measures how far the model's ability to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small R Square value means the ability of independent variables in explaining the variation of the dependent variable is very limited. Values that are close to one (1) means the independent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2013: 97). The results of the Determination Coefficient Test can be seen in Table 9 below:

Table 2. R2 Testing Results

Model	R	R Square	Adjust R Square
1	0,885	0,783	0,738

Source: primary data, 2018

Table 2 shows this model has an R Square value of 0.783. It means that the dependent variable on Quality of Audit Results is influenced by the independent variables Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4) and Competence (X5) of 78.3%. This value indicates that the whole independent variables of Work Experience (X1), Independence (X2), Objectivity (X3), Integrity (X4) and Competence (X5) affect 78.3% of the dependent variable, while the remaining 21.7% is influenced by other variables outside the model, such as audit ethics, audit knowledge, fraud, professional skepticism, leadership commitment, organizational commitment, professional skills, leadership style, and others.

Discussion**Work experience effects on audit results quality**

The results of the multiple regression analysis on the t-test on the first hypothesis (H1) show that Work Experience influences the Quality of Audit Results by looking at the significance level of 0.014. The relationship shown by the regression coefficient is positive meaning the better Work Experience the Quality of Audit Results will increase (H1 accepted).

Work experience is a means of implementing audit knowledge and expertise possessed by internal auditors, followed by a high period of internal auditor work to be involved continuously in audit activities (Ilhamsyah, 2018), where competence will describe the knowledge, skills, abilities, needed by individuals in order to be able to describe the roles mandated to him effectively (IIA, 2017: 36).

In this study, attribution theory supports the influence of work experience on the quality of audit results. Someone's behaviour is caused by internal factors. The number of audit assignments and the length of work experience develop expertise in the quality of human resources. The longer the work period and experience of the auditor, the better the quality of the audit results produced.

The results of this study are in line with Wardayati (2016) showing that work experience has a very significant influence on the quality of examination results. Maburri and Winarna (2010) state that there is a significant influence of Work Experience on the Quality of Audit Results. it can be concluded Work Experience influences the Quality of Audit Results of functional auditors working at the Jember University Internal Control Unit.

Independence effects on audit results quality

The results of the multiple regression analysis on the t-test of the second hypothesis (H2) show that Independence influences the Quality of Audit Results by looking at the significance level of 0.047, meaning that the better the Independence, the Quality of Audit Results will increase (H2 is accepted).

SPAP (2016: 220.1) states that: "Independence means that public accountant is not easily influenced because his work is for the public interest". According to Messier et al (2014: 58), "Independence is an objective statement in reality and appearance, including the absence of a significant conflict of interest". According to Ayuningtyas and Pamudji (2012) Independence means that public accountant is not easily influenced because his work is for the public interest Independent means that a person cannot be influenced. An auditor should carry independent attitude, where an auditor must not be influenced by other parties, and controlled by other parties. In relation to the auditor, independence has important influence as the main basis for the auditor to be trusted by the public.

Attribution theory supports the effect of independence on the quality of audit results, that auditor behavior is caused by internal factors as well as external factors that affect the quality of audit results. If the Auditor maintains an independent attitude, the more quality audit results produced. If the auditor loses his independence, the audit report produced is not reliable so that it cannot be used as a basis for decision making (Supriyono in Ahmad, 2011).

The results of this study are in line with Wardayati (2016) which states that the independence variable has a significant influence on the quality of examination results. Bolang (2013), states that there is a significant influence of Independence on the Quality of Audit Results. So it can be concluded that Independence influences the Quality of Audit Results of functional auditors working in the Jember University Internal Control Unit.

Objectivity effects on audit results quality

The results of the multiple regression analysis on the t test of the third hypothesis (H3) show that Objectivity influences the Quality of Audit Results by looking at the significance level of 0.024. The relationship shown by the regression coefficient is positive, meaning that the better the Objectivity, the Quality of Audit Results will increase (H3 is accepted).

According to the Professional Ethics Principles of the Indonesian Accountants Association in Agoes (2014: L5), objectivity is: "A quality that gives value to the services provided by members. The principle of objectivity requires members to be fair, impartial, intellectually honest, not biased, and free from conflicts of interest or under the influence of other parties. " The principle of objectivity according to SPAP (2016: 9: 120.1) is as follows: "The principle of

objectivity requires practitioners to not allow subjectivity, conflict of interest, or improper influence from other parties to influence professional judgment or business considerations". Objectivity as being free from the influence of subjective views of other interested parties. Elements that can support objectivity include (1) reliable and trustworthy, (2) not concurrently serving as a tender committee, (3) not leaving for assignments by finding fault with others, (4) being able to maintain official criteria and policies, and (5) in acting or making decisions is based on logical thinking (Sukriah et al, 2009).

The results of this study are in line with Wardayati (2016) which states that the objectivity variable has a significant effect on the quality of examination results. Mabururi and Winarna (2010) states that there is a significant effect of Objectivity on the Quality of Audit Results. So it can be concluded that Objectivity influences the Quality of Audit Results of functional auditors working at the Jember University Internal Control Unit.

Integrity does not effect on audit results quality

The results of the multiple regression analysis on the Test of the fourth hypothesis (H4) show that Integrity has no effect on the Quality of Audit Results by looking at the significance level of 0.148, meaning that the better the Integrity then will not affect the Quality of Audit Results (H4 is rejected).

The Code of Ethics of the Indonesian Accountants Association in Agoes (2014: L-19) states that: "Integrity is a fundamental element of character for professional recognition. Integrity is a quality that makes the emergence of public trust and the highest value order for members of the profession in testing all of its decisions. Integrity requires the auditor, in many ways, to be honest within the limits of the confidentiality of the object of examination. Public service and trust cannot be defeated in the interest of personal benefit ". The principle of integrity according to SPAP (2016: 7: 110.1) is, "The principle of integrity requires every practitioner to be firm, honest and fair in his professional and business relations".

According to Parasayu (2014) integrity is a quality that underlies public trust and is a benchmark for members in testing all of their decisions. Integrity is a condition where an auditor has consistency in performance. Sunarto in Sukriah (2009) states that integrity can accept unintentional mistakes and different honest opinion, it but cannot accept cheating principles.

The results of this study are in line with Sukriah, et al (2009) which states that there is no significant effect of Integrity on the Quality of Audit Results. It is different from Wardayati (2016) which states Integrity has a significant effect on the Quality of Inspection Results in the Inspectorate of Lumajang. The difference in influence of the Integrity variable is due to differences in the roles, main tasks and responsibilities of the SPI auditor at the University of Jember and the Inspectorate of Lumajang. Auditors who are in SPI University of Jember have a double profession, namely concurrently as a lecturer at the University of Jember. So in carrying out the task of reducing professionalism as an auditor in the form of policy and responsibility for conducting audits. At the Lumajang Inspectorate, the internal auditor is someone who is specialized in becoming an internal auditor without concurrently carrying out other professions.

Competence effects on audit results quality

The results of the multiple regression analysis on the t test of the third hypothesis (H3) show that Competence influences the Quality of Audit Results by looking at the significance level of 0.025.). The relationship shown by the regression coefficient is positive, meaning that the better the Competency, the Quality of Audit Results will increase (H5 accepted).

SPAP (2016: 201.1) states that the audit must be carried out by one or more people who have sufficient technical expertise and training as auditors. According to Arens, et al (2015: 42), "Competence is a must for auditors to have formal education in auditing and accounting, adequate practical experience to carry out his work, and to take part in continuing professional education". Competence is the ability of a good and consistent auditor in conducting audits. Auditor

competence is a qualification needed by the auditor to carry out an audit properly (Ayuningtyas and Pamudji, 2012). In conducting an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field. According to Tubbs in Maburri and Winarna (2010) in detecting an error, an auditor must be supported with knowledge of what and how the error occurred..

The results of this study are in line with Wardayati (2016) stating that competence has a significant impact on the quality of examination results. So it can be concluded Competence affects the Quality of Audit Results working in the Jember University Internal Control Unit.

Conclusion

The results of multiple regression testing on the effect of Work Experience on the Quality of Audit Results show a significant positive relationship. It proves that good work experience will improve the quality of audit results. The results of multiple regression testing on the effect of Independence on the Quality of Audit Results show a significant positive relationship. It proves that good independence will improve the quality of audit results.

The results of multiple regression testing on the effect of Objectivity on Audit Quality Results show a significant positive relationship. It proves that good objectivity will improve the quality of audit results. The results of multiple regression testing on the influence of Integrity on the Quality of Audit Results show an insignificant relationship. It proves that good integrity will not affect the Quality of Audit Results. The results of multiple regression testing on the effect of Competence on the Quality of Audit Results show a significant positive relationship. It proves that good competence will improve the quality of audit results.

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