

The Influence of Competence, Independence, Professionalism of Internal Auditors and Time Budget Pressure on Audit Quality (Case Study at Inspectorate General of the Ministry of Marine Affairs and Fisheries)

Ngali Sumito* and Hari Setiyawati

Magister of Accounting Study Program, Graduate Program, Mercu Buana University, Jl. Meruya Selatan No.1, West Jakarta, Jakarta 11650, Indonesia

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*Corresponding author: Ngali Sumito

Abstract

Internal audit is one of the key activities used to control the implementation of government policies and programs. Yet, studies show there are various factors that can affect the quality of internal audit in its implementation. Based on this background, this study aims to examine the extent to which competency, independence, and professionalism of internal auditors and time budget pressure affect the quality of internal audit of the Ministry of Marine Affairs and Fisheries (MMAF). To observe causality between the factors and audit quality, this study applied qualitative approach through literature review and direct survey on the ministry's internal auditors. Seventy people were taken as samples randomly and proportionally based on the auditors' position. The results show that only competence and professionalism of the auditors that significantly affect audit quality, while other factors are indicated have less effect. Furthermore, this study found that reliable planning and quality control played a pivotal role in audit quality assurance. According to this research, it is necessary to increase the competence and professionalism of internal auditors to improve the audit quality. Government internal supervisory apparatus maintains independence and auditors maintain objectivity. In addition, this study also notes that the audit time calculations need to be done more thoroughly by the management.

Keywords: Internal Auditor Competency, Internal Auditor Independence, Internal Auditor Professionalism, Time Budget Pressure, and Audit Quality.

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INTRODUCTION

The Inspectorate General of the MMAF has the task of carrying out internal supervision within the ministry. In carrying out its duties, the Inspectorate General carries out several main functions consisting of 1) establish technical policies on internal supervision; 2) supervise performance and finance through auditing, reviewing, evaluating, monitoring, and other supervisory activities; 3) supervise for certain purposes on the assignment of the Minister; 4) prepare reports on the supervision results; and 5) other functions performed by the Minister [1].

The effective role of Inspectorate General can be realized when it is supported by competent, independent and professional auditors. According to DeAngelo in Mathius [2], audit quality is the probability of market

values that financial statements contain material errors and the auditor will find and report those material errors.

Audit quality must be seen from two sides, namely input or dealing with the client and output or dealing with the auditor [2]. In his analysis, DeAngelo ignored the input side to simplify the analysis. Thus, audit quality is measured from audit output, which is an independent verification of financial data prepared by management that is equipped with an opinion in accordance with the dimensions of audit quality. The important point is that quality audits are audits conducted by competent and independent auditors.

In addition to the two factors above, there are still many factors that influence the audit quality, including the professionalism of internal auditors and

time budget pressure. The results of previous studies, many show that competence, independence, professionalism and time budget pressure have a positive effect on audit quality including research conducted by Nasriana, Hasan and Syukriy [3], Itiya, Mulatsih and Firdhayanti [4], Annisa and Abdul [5], Restu and Nastia [6], Rudi and Nera [7], Maulidawati, Islahuddin and Syukriy [8], Noviansyah and Fetri [9], Achmad [10], Susilawati and Maya [11], Achmad [12], Agneus, Muhammad and Ayu [13], Astri and Ngadirin [14], Putu and I Made [15], Feis and Giroux [16], Al-Khaddash, Al Nawas and Ramadhan [17] and Bondan and Sugeng [18]. It is interesting to examine whether these factors also affect audit quality at the Inspectorate General of the Ministry of Marine Affairs and Fisheries. As for several other studies related to competence, independence and audit quality including conducted by Hari [19], Soliyah, Wiwik and Amilin [20], Elynda [21], Nengzih [22] and DeAngelo [23].

LITERATURE REVIEW, FRAMEWORK, AND HYPOTHESIS

LITERATURE REVIEW

Internal Auditor Competency

The definition of internal auditor competency according to Sawyers [24] is a relationship of the ways each auditor uses his knowledge, expertise and behavior in their work. According to The Indonesian Government's Internal Auditor Association [25], competence is the ability and characteristics possessed by a person, in the form of knowledge, skills, and behavioral attitudes required in the implementation of its duties. Government internal auditors apply the knowledge, expertise and skills, as well as experience needed in the implementation of internal control services. Whereas according to Financial and Development Oversight Board [26] auditor competency is the ability and characteristics possessed by the state civil apparatus in the form of knowledge, expertise, and behavioral attitudes required to carrying out tasks on certain position. The competency standard according to the Financial and Development Oversight Board [26] is the minimum measure that must be possessed by the auditor which includes aspects of knowledge, skills, and attitude to be able to perform well. In this case, internal auditor competency standards include general competencies and technical competencies.

Internal Auditor Independence

According to Sawyers [24], the definition of independence is "the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner". While, The Indonesian Government's Internal Auditor Association [27] stages that independence is a freedom from conditions that threaten the ability of internal audit activities to carry out internal audit responsibilities objectively. Dimensions according to Mautz and Sharaf in Theodorus [28] are independence

in the program, independence in implementation, and independence in reporting.

Internal Auditor Professionalism

Arens [29] views professionalism as a responsibility to act more than just fulfilling personal responsibilities and complying with regulations. Meanwhile according to Audit Board of The Republic of Indonesia [30] professionalism is the ability, expertise, and professional commitment in carrying out tasks. The characteristics of professionalism according to Panji [31] are: 1) the will to pursue the perfection of results so we are required to always improve quality; 2) professionalism requires seriousness and thoroughness of work which can only be obtained through experience and habits; 3) professionalism requires perseverance and patience, that is is the nature of not easily satisfied or despair until results are achieved, 4) professionalism requires high integrity that is not swayed by "forced conditions" or temptations of faith such as wealth and enjoyment of life, and 5) professionalism requires the existence of unanimity of thought and action, so that high work effectiveness is maintained.

Time Budget Pressure

The definition of time budget pressure according to Mc Guy [32] is "an element of planning used by auditors, which simply establishes guidelines in number of hours for each section of the audit". Meanwhile, according to De Zoort in Nadirsyah *et al.*, [33] defines the time budget as a condition that shows the auditor is required to make efficiency of the set time. Time budget pressure is measured using five indicators, namely: 1) timeliness, 2) fulfillment of targets, 3) determined time, 4) clearing of audit time, and 5) expenses borne by time constraints.

Audit Quality

DeAngelo in Mathius [2] defines audit quality as the probability of market value that financial statements contain material errors and the auditor will find and report those material errors. Mathius [2] defines quality as all the probabilities of an auditor in determining and reporting fraud that occurs in a client or company accounting system. Audit quality is measured using criteria: 1) misstatement detection, 2) based on standards, 3) strong commitment to audit services provided to clients, 4) prudential principles, 5) review and control by supervisors, and 6) attention provided by managers and partners.

Framework

Influence of Internal Auditor Competence on Audit Quality

Internal auditor competency is the ability and characteristic owned by a civil servant in the form of knowledge, skill and attitude of behavior that needed in the execution of office duties. The competency standard of Auditors is the minimum size that an auditor must

include that includes knowledge, skills and attitude to be able to perform tasks in the auditor's functional office. With good results. Competency standards of internal auditors include general competence and supervision technical competencies.

Influence of Internal Auditor Independence on Audit Quality

Internal auditors independence is independence is freedom from the condition that threatens the ability of internal audit activities to conduct an objective internal audit responsibility. The independence of internal auditors is measured by three aspects, i.e. independence in the program, independence in implementation and independence in reporting.

Influence of Internal auditors professionalism on Audit Quality

Internal auditors professionalism is the ability, expertise, and commitment of the profession in carrying out tasks. Auditors are said to be professional if they meet the criteria of devotion to profession, social obligation, independence, belief in profession and relationship with fellow profession.

Influence of Time Budget Pressure on Audit Quality

The time budget pressure is one of the tools that audit managers use to assess the efficiency of auditors. The time budget pressure is measured by using timeliness indicators, fulfillment of targets, with the time specified, the allowance of audit times and expenses borne with time constraints.

Based on the concepts presented above, the theoretical framework regarding the effect of competence, independence, professionalism, and time budget pressure on audit quality used in this study is presented in Figure 1 below.

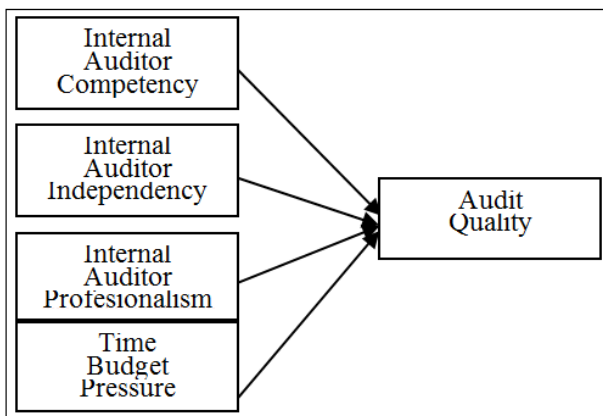


Fig-1: Theoretical Framework

Hypothesis

Based on the framework, some hypotheses that can be proposed are:

- H1: There is a significant influence of internal auditor competence on audit quality.
- H2: There is a significant influence of internal auditor independence on audit quality.
- H3: There is a significant influence of internal auditor professionalism on audit quality.
- H4: There is a significant influence of time budget pressure on audit quality.

Research Method

This study is aimed to test the hypothesis about the influence of variables, namely independent variables (internal auditor competence, internal auditor independence, internal auditor professionalism and time budget pressure) on the dependent variable (audit quality). This study uses a single cross sectional design, which is the information withdrawal from respondents conducted in a single time within a certain period.

The study population was all internal auditors in the Inspectorate General of the Ministry of Marine Affairs and Fisheries as many as 90 people. The sample of this study were 74 people who were calculated using the Slovin formula. Samples are taken randomly and proportionally (probability method) based on the established strata (proportionate stratified random sampling design). Research data was collected by means of library studies and field studies.

This research used primary data collected through a questionnaire filled with respondents. Further quantitative analysis data with the help of SmartPLS. The analysis used in this study consisted of Descriptive Statistics Analysis, Validity Test, Reliability Test, Evaluation of Goodness of Structural Model Fit (Inner Model), and Hypothesis Test.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The internal auditor competency variable consists of two dimensions, namely General Competence and Technical Supervision Competency. Internal auditor competencies have an average of 4,221 (very high). Internal auditor independence variable with three dimensions, namely independence in the program, independence in implementation, and independence in reporting has an average of 4,006 (high). Professionalism variable Internal auditor with professionalism dimension has an average of 4,196 (high). Variable time budget pressure with dimensions time budget pressure has an average of 3,651 (high). Audit quality variables with an audit quality dimension have an average of 3,994 (high). A description of the internal auditor competency variables, internal auditor independence, internal auditor professionalism, time budget pressure and audit quality as presented in Table-1.

Table-1: Description of Variable

Dimension	Mean	Category
Internal Auditor Competency	4.221	Very high
1. General Competence	4.216	Very high
2. Technical Competence	4.225	Very high
Internal Auditor Independence	4.006	High
1. Independence in the Program	3.842	High
2. Independence in Implementation	4.114	High
3. Independence in Reporting	4.063	High
Internal Auditor Professionalism	4.196	High
Professionalism	4.196	High
Time Budget Pressure	3.651	High
Time Budget Pressure	3.651	High
Audit Quality	3.994	High
Audit Quality	3.994	High

Source: Processed primary data (2019)

Validity Test Result

The validity test results show the whole statement has a loading factor of > 0.5, so that the entire indicator can be deduced all have good validity

The test results show all variables have values of Average Variance Extracted (AVE) is above 0.5. This means that one latent variable is able to explain more than half the variants of the indicators in the average. AVE values as presented in Table-2.

Test results indicate the cross loading value of the intended indicator has a higher loading value than the indicator value on the other construct. So it can be

concluded that the whole construction has adequate discrimination.

Reliability Test

Test results showed the value of the Cronbach Alpha > 0.6 and the composite reliability > 0.7. So it can be concluded that the construct has good reliability. This means that the instruments used in this study have been consistent and will result in the same data when used for multiple tests on the same object. It explains that questionnaire questions can be understood so that they do not cause any differences in interpretation in the statement.

Table-2: Reliability Test Results

Variables and Dimensions	Cronbach's Alpha	Composite Reliability	AVE
Internal Auditor Competency	0,989	0,989	0,598
General Competence	0,903	0,922	0,600
Technical Competence	0,988	0,989	0,615
Internal Auditor Independence	0,960	0,965	0,678
Independence in the Program	0,933	0,957	0,882
Independence in Implementation	0,937	0,949	0,727
Independence in Reports	0,887	0,930	0,815
Professionalism of Internal Auditors	0,960	0,964	0,644
Professionalism	0,960	0,964	0,644
Time Budget Pressure	0,819	0,881	0,651
Time Budget Pressure	0,819	0,881	0,651
Audit Quality	0,867	0,905	0,663
Audit Quality	0,867	0,906	0,663

Source: Output SmartPLS (2019)

Evaluation of Structural Model Goodness of Fit (Inner Model).

The Evaluation of Inner Model is done through testing; R square, estimate for path coefficient, effect size and prediction relevance (Q Square).

Table-3: Result of R Square and Q Square

Variable	R Square	R Square Adjusted	Q Square
Audit Quality	0,807	0,796	0,651

Source: Processed primary data (2019)

The test results show that the R2 value is 0.807 (strong) and the Adjusted R-Square (Adj-R2) value is 0.796. This means that the audit quality construct variable model can be explained by the internal auditor competency construct variables, internal auditor

independence, internal auditor professionalism, and time budget pressure of 80.7%, while 19.3% is explained by other variables outside this research model. The Q Square value of 0.651 ($Q^2 > 0$), means that the model has a strong predictive relevance.

Table4: Path Coefisien and F Square

Variable	Audit Quality	
	Path Coefficient	F Square
Internal Auditor Competency	0,251	0,091
Internal Auditor Independence	-0,037	0,004
Internal Auditor Professionalism	0,696	0,543
Time Budget Pressure	0,010	0,000

Source: Processed primary data (2019)

The results of the test show the greatest influence lies in the professionalism of internal auditors (strong), the competency variables and the pressure of time budget of the influence is low or weak. While the independence of internal auditors has a negative

influence means the higher the independence of the lower quality of audit.

Hypothesis Testing

Hypotheses test results as presented in Table-5.

Table-6: Result of Path Diagram dan Hypothesis Testing

Influence Variable	Coeff. Parameter	t Statistic	P Values	Info
Internal Auditor Competency -> Audit Quality	0,251	2,122	0,034	Significant influence*
Internal Auditor Independence -> Audit Quality	-0,037	0,393	0,694	No significant influence*
Internal Auditor Professionalism -> Internal Auditor	0,696	4,849	0,000	Significant influence*
Time Budget Pressure -> Audit Quality	0,010	0,182	0,856	No significant influence*

Source: Processed primary data (2019)

*Significant level 5%

The Influence of Internal Auditor Competency on Audit Quality

The t value of the variable internal auditor competency variable on audit quality is 2,122 > t table (1,995) with a significance level of 5% and P Values 0.034 < 0.05. This means that internal auditor competence has a significant effect on audit quality. The parameter coefficient is 0.251 and the direction is positive. This means that the higher the competence of internal auditors the better the quality of audits, and vice versa. Then H1 which states "There is a significant influence of internal auditor competence on audit quality" is accepted.

effective and efficient. In addition, it is in line with the mandate of Law Number 5 of 2014 concerning State Civil Apparatus which requires the ASN to attend training for at least 20 hours per year and the mandate of the Indonesian Government's Internal Auditor Audit Standards which requires the Auditor to have functional auditor (JFA) certification and / or certification others in the field of government internal supervision, and attend continuing professional education and training (continuing professional education).

The Influence of Internal Auditor Competence on Audit Quality

The t value of the statistics of the internal auditor independence variable on audit quality is 0.393 < from t table (1.995) with a significance level of 5% and P Values 0.694 > 0.05. This means that the independence of internal auditors has no significant effect on audit quality. Then H2 which states "There is a significant influence of internal auditor independence on audit quality" is rejected.

Hypothesis test results indicate the competence of internal auditors significantly influence audit quality and positive direction. This means that the better the competence of internal auditors, the more the quality of the audit increases, and vice versa. This is in accordance with the objectives of the Auditor Competency Standards which states that the auditor's competency standard aims to ensure that the auditor obtains and retains certain abilities needed to carry out his duties as auditors who are competent, professional,

Hypothesis test results indicate that the independence of internal auditors has no significant

effect on audit quality. This means that the independence of internal auditors does not contribute to the audit quality of the Inspectorate General of the Ministry of Marine Affairs and Fisheries. in the Code of Ethics for the Indonesian Government Internal Auditors and the Code of Ethics for the Inspectorate General of the Ministry of Marine Affairs and Fisheries in this case integrity (promoting moral values and aligning them between thoughts, words and deeds). So that independence is always applied by internal auditors at the Inspectorate General of the Ministry of Marine Affairs and Fisheries in each assignment. Because, if it is proven to violate the Indonesian Government's Internal Auditor Code of Conduct and the Inspector General's Ministry of Marine Affairs and Fisheries Code of Conduct, it will be subject to sanctions by the leadership of the Government Internal Control Apparatus on the recommendation of the Code of Ethics Committee in accordance with applicable laws and regulations.

In the context of enforcing the code of conduct, the Inspector General of the Ministry of Marine Affairs and Fisheries has established a Code of Ethics Committee and Task Force on the Code of Ethics whose task is to inspect and provide recommendations on the types of sanctions to be imposed on employees who violate the code of conduct and to monitor the implementation of the code of ethics on a regular basis (quarterly) and process the complaint no later than 5 (five) working days after the complaint is received. In addition, the Ministry of Marine Affairs and Fisheries also applies an online Whistleblowing System that is managed by Inspectorate V as a special inspectorate at the Inspectorate General of Ministry of Marine Affairs and Fisheries. The Whistle Blowing System Application allows people to report acts that indicate violations that have occurred at the Ministry of Marine Affairs and Fisheries, where this application is integrated with the www.lapor.go.id application managed by the Presidential Staff Office. Based on the above description, it can be concluded that there is no internal auditors who dare to violate the code of ethics because it is closely monitored with a multi-layered system.

The Influence of Internal Auditor Professionalism on Audit Quality

The t value of statistics on the internal auditor professionalism variable on audit quality is 4,849 statistics > t table (1,995) with a significance level of 5% and P Values $0,000 < 0,05$. This means that internal auditor professionalism has a significant effect on audit quality. The parameter coefficient is 0.696 and the direction is positive. This means that the higher the professionalism of internal auditors, the higher the quality of audits, and vice versa. Then H3 which states "There is a significant influence of internal auditor professionalism on audit quality" is accepted.

Hypothesis test results show that the professionalism of internal auditors has a significant effect on audit quality and its positive direction. This means that the higher the professionalism of the internal auditor, the more the quality of the audit increases. This is in accordance with the Government of Indonesia's Internal Audit Standards which states that the auditor must use his professional skills carefully and carefully (due professional care) and prudently in each internal audit assignment. The use of professional auditor's carefulness must be carried out in the planning and implementation stages by taking into account audit standards and considering the use of technology-based audits and other data analysis techniques.

The Influence of Time Budget Pressure on Audit Quality

The t value of variable time budget pressure variable to audit quality is $0.182 <$ from t table (1995) with a significance level of 5% and P Values $0.856 > 0.05$. This means that time budget pressure does not significantly influence audit quality. So H4 which states "There is a significant influence of time budget pressure on audit quality" is rejected.

Hypothesis test results show that time budget pressure does not affect audit quality. This means that time budget pressure does not contribute to the quality of the Inspectorate General of the Ministry of Marine Affairs and Fisheries's audit. This is due to the audit assignment conducted by the Inspectorate General of the Ministry of Marine Affairs and Fisheries which has taken into account the adequate time allocation. This is in line with State Staffing Agency Regulation Number 12 of 2018 concerning Government Internal Control Apparatus Audit Quality Control Guidelines which state that when making an audit plan, the auditor must determine the objectives, scope, methodology and allocation of resources as well as the Inspector General Regulation of the Ministry of Marine Affairs and Fisheries which safeguards in compiling plans and work programs for supervisory assignments at the team level, the team must conduct activities in determining the type of supervision assignment, objectives, targets / scope, and allocation of resources.

CONCLUSIONS AND RECOMMENDATIONS

CONCLUSION

In accordance with the results of the analysis in the previous chapter, it can be concluded that:

- Internal auditor competence has a significant effect on audit quality and its direction is positive. This means that the higher the competence of internal auditors, the better the audit quality.
- The independence of internal auditors has no effect on audit quality.
- Professionalism of the Internal Auditor has a significant effect on audit quality and its direction

is positive. This means that the higher the professionalism of the internal auditor, the higher the audit quality.

- Time budget pressure does not affect audit quality.

RECOMMENDATION

According to this research, it is necessary to increase the competence and professionalism of internal auditors to improve the audit quality. Government internal supervisory apparatus maintains independence and auditors maintain objectivity. In addition, this study also notes that the audit time calculations need to be done more thoroughly by the management.

Some limitations in this study that need further attention are:

- This research is limited to internal auditor competency variables, internal auditor independence, internal auditor professionalism and time budget pressure, while in addition to these factors there are still many other factors that affect audit quality;
- The study is only based on the perception of auditors as respondents and has not compared audit quality with the Indonesian Government's Internal Audit Standards.

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