



## Analysis of Factors Affecting Internal Audit Quality: Study at the Inspectorate of Maluku Province, Ambon City and West Seram District

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### **Abstract**

This study aims to empirically examine the effects of competence, independence, work experience and internal control systems. Using 61 samples of employees working as auditors in the Maluku Provincial Inspectorate, Ambon City and West Seram District, the data analysis method uses SEM-PLS with the help of the Warp PLS 6.0 application. The results showed that competency had no effect on audit quality, because respondents' demographics had competencies that were not in accordance with the standards, so that in the last few years they had received a fair audit opinion with an exception. Independence has a positive effect on audit quality, the auditor who is always objective in carrying out the audit process, will produce a quality audit. Work experience has a positive effect on audit quality, the more experienced the auditor, the easier it will be to detect audit problems. The internal control system is able to strengthen the relationship of competence, independence and job satisfaction with audit quality, this shows that a good internal control system will support the creation of quality audits.

**Keywords:** Internal Audit Quality; Competence; Independence; Work Experience; Internal Control Systems

### **Background**

Bureaucratic reform carried out by various government agencies is one of the commitments in building good governance. Government agencies are required to present quality and accountable financial statements that are transparent. Quality financial reports need to be conducted an internal audit to ascertain whether the financial statements of an entity or organization present reasonable results of operations and whether the financial information is presented in a form that complies with established criteria or rules.

Internal audit functions to assess a government agency that has carried out activities in accordance with its duties and functions effectively and efficiently and in accordance with the plans, policies that have been set. In addition, an internal audit of governance is needed to encourage the

realization of good governance and clean government and support governance that is effective, efficient, transparent, accountable and clean and free from corrupt, collusion and nepotism practices (Parasayu & Rohman, 2014).

The internal audit carried out by the city or district inspectorate is regulated in Government Regulation, No. 60 of 2008 concerning the Government's Internal Control System (APIP), as one of the Government's Internal Control Apparatus, which is directly responsible to the mayor or regent. Government regulation, No. 12 of 2017 article 10 paragraph (1) letter (b) states that the task of supervision is the task of the inspectorate. APIP's Internal Audit Standards as stipulated in PERMENPAN, No PER / 05 / M.PAN / 03/2008, are used as a reference for all APIPs in carrying out audits. General standards in the audit standard include regulating APIP independence and auditor objectivity.

Internal Audit is an appraisal function that is developed freely by a professional person who has a deep understanding of the organization's operational systems and activities, ensures that the organization's operational activities have been running effectively and efficiently and ensures that the goals and objectives of the organization have been achieved. Weak internal control in the administration of regional government is one of the causes of inefficiency and ineffectiveness in the implementation of regional government and certainly has an impact on the waste of regional budget and finance. There is still a big question mark among the internal audit profession regarding the extent to which the role of the supervisory function includes supervisory officials who are in the area of the supervisory function or regional inspectorate, both at the provincial, district and city levels.

The role and performance of regional inspectorates is now in the public spotlight. Inspectorate is the agency tasked with overseeing government performance, in recent years ineffective, as evidenced by corruption involving regional heads and even inspectorates are only used to legitimize government performance (Gamar and Djahuri, 2015). Internal auditors should be able to be an early detection tool for various irregularities, not showing an optimal quality of internal audit. This is evident from the various forms of findings that were found by the Indonesian Supreme Audit Board (BPK RI), not by the Internal Auditor of the Regional Inspectorate.

This research was conducted in Maluku Province and several city governments in the Province. BPK's findings reveal that there was a state loss of Rp. 1,291,325,170 is due to goods purchases or procurement of fictitious goods / services, fictitious official travel expenses, multiple official travel and / or exceeds specified standards, spending is not appropriate or given to those who are not entitled to receive it or exceed the provisions in the form of salary, benefits, honoraria and calculation of political party assistance in Ambon city. In addition, the BPK found 2. Problems with fixed assets, including equipment and machinery valued at Rp 10.5 billion, were not found. Receipt of financial assistance in the amount of Rp 4.3 billion, receipt of grants valued at Rp 14.3 billion and receipt of BOS funds that have not submitted their accountability reports. In addition, there is also the financial management of education and training facilitation in the Training Agency of Rp. 14.4 billion which is carried out outside the APBD mechanism. ([www.terasmaluku.com](http://www.terasmaluku.com), 2019).

These phenomena indicate the ineffectiveness of the audit function and the still weak quality of the internal audit of the Maluku Provincial Government, Ambon City Government, West Seram District and over the past five years some of the regencies / cities have received a fair audit opinion with the exception. Thus, researchers are interested in empirically proving the factors that influence the quality of internal audit.

According to attribution theory and stewardship theory, the factors that influence audit quality are competence, independence, work experience and internal control systems. Internal audit implementing

staff who have high competence will produce quality audits. Employees who are independent in carrying out audits and in making decisions are not in favor of one of the users of information and are always objective in making audit opinions, so that it will produce a quality audit. Employees who have a lot of audit experience will produce quality audits, because they can easily detect errors. A good internal control system in a government agency will control the behaviors that cause fraud.

Based on previous empirical research the factors that influence the quality of internal audit show mixed results. This shows that research gaps still occur in research on factors that influence the quality of internal audit. Differences that occur in the results of previous studies could be due to different samples, different measurement variables, and the presence of other variables (variables or independent controls) that affect the relationship between factors that affect audit quality. This study provides the addition of a moderating variable that is the internal control system, which is expected to get better results.

### ***Development Hypothesis***

#### **Influence of Competence on the Quality of Internal Audit**

Auditor competence is the auditor's ability to apply the knowledge and experience he has in conducting audits so that auditors can conduct audits carefully, accurately, intuitively, and objectively. Therefore, it is understood that the audit must be carried out by people who have sufficient expertise and technical training as auditors. Competence really determines the quality of audits produced, the higher the competency of an auditor, the better the quality of audits produced. Empirical research conducted by Efendy (2010), Ramadhanis (2012), and Syahputra, et al., (2015) shows that competency variables have a positive effect on audit quality. This means that auditor competence has an influence on the quality of internal auditors and competent auditors will be easy to achieve the audit objectives.

H1 : Auditor competence has a positive effect on the quality of internal audit.

#### **Influence of Independence on Internal Audit Quality**

Independence is the attitude of the auditor who is impartial, does not have personal interests, and is not easily influenced by the parties concerned in providing opinions or conclusions, so that the opinions or conclusions given are based on high integrity and objectivity. Auditor independence is an important factor for producing quality audits. Because if the auditor loses his independence, the audit report produced does not match the reality so that it cannot be used as a basis for decision making (Supriyono, 1988). Empirical studies reveal that independence is a very determining factor in audit quality (Ramadhani, 2012: Syahputra, 2015: Ramadhanis, 2012: and Syahputra, et.al, 2015).

H2: Independence has a positive effect on the quality of internal audit.

#### **Effect of Work Experience on Internal Audit Quality**

The auditor's experience is a process of learning and developing the potential of the auditor's behavior during interacting with tasks performed over a certain period of time. The more work experience an auditor has, the better the audit quality produced. Empirical study conducted by Syahputra, et.al (2015), states that the auditor's experience has a positive effect on the quality of audits produced.

H3: Work experience has a positive effect on the quality of internal audit.

### **Internal Control System as a Modeator of Relationship Competence, Independence and Work Experience on Internal Audit Quality**

The government internal control system is an internal control system that is carried out thoroughly within the central government and regional governments. The purpose of internal control is applied, so that financial reports are reliable, efficiency and effectiveness and efficiency of government operations and compliance with laws and regulations. The internal control system as a means of controlling financial and non-financial activities to ensure the protection of assets, detection and prevention of fraud, meet the requirements and procedures for internal control policies and the accuracy of records (Abiola et al., 2013).

H4: The internal control system strengthens the effect of competence on the quality of internal audit.

H5: The internal control system strengthens the effect of independence on the quality of internal audit.

H6: Internal control systems strengthen the effect of work experience on the quality of internal audit.

## **Research Methods**

### **Research Design**

The method used in this study is a quantitative method with a type of comparative causal research. Comparative causal research is research whose problem characteristics are causal relationships between variables (Indriantoro and Soepomo, 2016: 27). This study analyzes the factors that affect the performance of audit quality that is predicted using the variables of competence, independence, work experience and internal control systems. This research is a survey research and data collected through questionnaires.

### **Population and Sample**

The population in this study were all auditors working in Maluku Province Inspectorate, Ambon City Inspectorate and West Seram District Inspectorate. The sampling technique used in this study is saturated sample. Saturated sampling is a sampling technique when all members of the population are used as samples. This is often done if the population is relatively small, less than 70 people. A saturated sample is also called a census, where all members of the population are sampled.

### **Operational Definitions and Measurement of Variables**

Audit quality variables as endogenous latent variables are measured using indicators that have been used by Efendi (2010), namely the accuracy of findings, skepticism, the value of recommendations, clarity of reports and follow-up on audit results. Exogenous latent variables in this study are competence, independence and work experience and internal control systems. The competency construct is measured by indicators of mastery of accounting and auditing standards, mastery of audit objects and the process of increasing expertise (Efendi, 2010). The construct of independence is measured by indicators that have been used by Pratiwi, et.al (2016), namely independence in the audit program carried out, independence

in audit verification and independence in audit reporting. Work experience is measured using indicators of the length of work as an auditor and the number of audit assignments. The internal control system is measured by indicators referring to PP No. 60 of 2008, namely the control environment, risk assessment, control activities and information and communication.

### Data Analysis Technique

The data in this study are primary data collected through questionnaires. Questionnaires sent to respondents have three possibilities, namely respondent responding, responding incomplete and not responding, so this method has weaknesses, namely nonresponse bias (Sholihin and Ratmono, 2013). So as to overcome these weaknesses an independent t sample test was conducted for 30% of the initial and final samples, using a significance of 5%.

This research data analysis method uses Partial Last Square (PLS). According to hair, et.al (2010) PLS is appropriate to reduce data, namely by determining the minimum number of factors needed to calculate the maximum proportion of the total variance represented. Data analysis using SEM-PLS according to Sholihah and Ratmono (2013) begins with (1) conceptualization of the model, (2) determining the algorithmic analysis model, (3) determining the resampling method, (4) drawing a path diagram, (5) evaluating the model. This research model can be formulated as follows:

$$KAI = \beta_1 \cdot KA + \beta_2 \cdot IA + \beta_3 \cdot PKA + \beta_4 \cdot KA \cdot SPI + \beta_5 \cdot IA \cdot SPI + \beta_6 \cdot PKA \cdot SPI + \zeta$$

Dimana:

- $KAI$  = endogenous latent variables internal audit quality
- $KA$  = latent variable exogenous auditor competence
- $IA$  = latent variable exogenous auditor independence
- $PKA$  = the exogenous latent variable of auditor's work experience
- $SPI$  = latent variable exogenous internal control system
- $\beta$  = beta or coefficient
- $\zeta$  = *error model*

### Model Evaluation

Evaluation of the model based on SEM-PLS is done in two stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model). The measurement model is carried out to test the validity and reliability of the instruments in the research model. An instrument is said to be valid if it has a loading factor value above 0.70 and AVE above 0.05 for the reflective construct and has a p value below 0.05 and a VIF value below 3.3 for the formative construct (Ghazali and Latan, 2015). An instrument is said to be reliable if it has Composite Reliability and Cronbach's Alpha values above 0.7 (Ghazali and Latan, 2015).

Inner model testing is done to test the relationship between latent variables. The hypothesis is accepted if it has a path coefficient ( $\beta$ ) > 0 and p-value < 0.05. The moderation hypothesis testing is done by looking at the total effect value and the p value for total effect. Internal control systems moderate if they have a total effect value > 0 and p-value for a total effect < 0.05.

## Research Result

This study uses five variables including auditor competence, auditor independence, auditor work experience, internal control systems and internal audit quality. Auditor competence, auditor independence, auditor work experience as an independent variable, the internal control system as a moderating variable and internal audit quality as the dependent variable. Descriptive statistical tests are used to obtain a description or characteristics about the data which includes the lowest value (minimum), highest value (maximum), average and standard deviation.

**Table 1. Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Competence	47	3,7	5	4,117	0,3053
Independence	47	1,2	5	3,987	0,6645
Work experience	47	3,8	5	4,24	0,3814
Internal control	47	3,1	4,8	3,945	0,3006
Audit Quality	47	3,6	5	4,134	0,3577

The table above shows that Competence has a standard deviation value of 0.30553, this value is lower than the average value, so it shows that at the time of observation there was a low variation between the minimum value of 3.7 and the maximum value of 5.0. Competence has a standard deviation value of 0.30553, this value is lower than the average value, so that it shows that at the time of observation there was a low variation between the minimum value of 3.7 and the maximum value of 5.0. Work experience has a standard deviation value of 0.3814 which is lower than the average value, thus indicating that at the time of observation there was a low variation between the minimum value of 3.8 and the maximum value of 5.0. The internal control system has a standard deviation value of 0.3006 which is lower than the average value, thus indicating that at the time of observation there was a low variation between the minimum value of 3.1 and the maximum value of 4.8. Audit quality has a standard deviation value of 0.3577 which is lower than the average value, thus indicating that at the time of observation there was a low variation between the minimum value of 3.6 and the maximum value of 5.10.

Questionnaires were distributed to respondents, auditors working in the Maluku Provincial Inspectorate, Ambon City and SBB districts. The questionnaires distributed were 61, but only 47 (70%) returned questionnaires and 14 (30%) non-return questionnaires. The returned questionnaire is 30% and is very significant, so a nonresponse test is needed, which aims to test whether the returned questionnaire can represent the questionnaire that did not return.

**Table 2 Independent t test**

Variable	Perbedaan Berpasangan								
	t value	df	Sig	Mean_aw	Mean_ak	Mean Difference	Std. Error Difference	90% Int Confidence	
								Uper	Lower
KA_aw - KA_ak	-1,504	26,000	0,152	4,064	4,242	-0,178	0,118	-0,430	0,073
IA_aw - IA_ak	-0,796	26,000	0,433	3,971	4,092	-0,121	0,152	-0,435	0,192
PKA_aw - PKA_ak	-0,135	26,000	0,894	4,285	4,307	-0,021	0,159	-0,348	0,305
KA_aw - KA_ak	-3,283	26,000	0,053	3,900	4,257	-0,357	0,108	-0,580	0,104
SPI_aw - SPI_ak	1,212	26,000	0,237	3,964	3,814	0,150	0,123	-0,422	0,404

**Aw: Beginning, Ak: Last, KA: auditor competence, IA: Auditor independence, PKA: Auditor's work experience, KA: Audit quality, SPI: internal control system**

Table 2 presents the results of the nonresponse bias test showing the significance value for all latent constructs namely auditor competence, auditor independence, auditor work experience, audit quality and internal control systems. All variables have a significance value greater than 0.05, which means it is not significant, so it can be concluded that there is no difference between the respondents who responded and did not respond to the questionnaire. Thus it is believed that respondents who did not return the questionnaire had the same answers as respondents who returned the questionnaire.

### Measurement Model Analysis

Evaluation of the measurement model is used to see the instrument in a valid and reliable study. This research uses the type of reflective variable. Endogenous constructs namely audit quality use the type of reflective variable and all exogenous variables and moderation variables use the type of reflective variable.

**Table 3. Validity (convergent and discriminant) and reliability**

Instrument	Validity				Reliability	
	P Value	AVE	Loading Factor	Outer Loading	Composite Reability	Cronbach Alpha
Competence	<0,001	0,63	0,844	0,815	0,894	0,851
Independence	<0,001	0,758	0,864	0,093	0,962	0,954
Work experience	<0,001	0,671	0,897	0,313	0,934	0,917
Internal control	<0,001	0,739	0,857	0,313	0,944	0,927
Audit Quality	<0,001	0,664	0,849	0,247	0,908	0,873

Based on table 3, the test for convergent and discriminant validity for the research variables. Convergent validity for all constructs has a p value <0.001 and has a AVE value > 0.5 and the convergent validity test can be seen from the outer loading factor value, p value and the root of AVE. Based on table 3, all reflective constructs have an outer loading value above 0.7, a p value <0.001 and a AVE root value above 0.5. Discriminant validity test for reflective constructs is seen from the value of the outer loading factor and the square root AVE. Based on table 3, all outer loading values are smaller than the loading factor value and the value for AVE quadrants is greater than the correlation between variables. So it can be concluded that the research construct has met the test of convergent and discriminant validity.

Reliability tests for the research construct were measured using composite reliability and Cronbach alpha. Based on table 3, the composite reliability and Cronbach alpha values have values above 0.7, so that all constructs in this study have met the reliability test.

### Structural Model Analysis

The structural model validity or inner model is used to predict the relationship between latent variables. The results of testing the structural model (inner model) can be seen in the value of R-Square (R<sup>2</sup>) for exogenous constructs and path coefficient values for endogenous constructs. The results of testing the structural model using PLS are shown in table 4.

**Table 4. Hypothesis Testing**

Variable	Path Coefficient	P Value	R-Square	Information
KA → KAI	0,15	0,14		Rejected
IA → KAI	0,59	<0,01		Received
PKA → KAI	0,37	<0,01	0,7	Received
KA*SPI → KAI	0,075	<0,01		Received
IA*SPI → KAI	1,01	<0,01		Received
PKA*SPI → KAI	0,39	<0,01		Received

**KA: auditor competence, IA: Auditor independence, PKA: Auditor's work experience, KA: Audit quality, SPI: internal control system**

Table 4, shows that in testing the direct effect, auditor competence does not affect the quality of internal audit, because it has a p value above 0.05 (0.14). The results of this study reject the attribution theory proposed by Fritz Heider, which revealed that the behavior of auditors in providing audit opinions is strongly influenced by competence, so that the good competence of auditors will produce an objective audit opinion on the auditee. However, this finding proves that the auditor's decision is not influenced by his competence. The results of this study are in line with studies conducted by Harsanti and Whetyningtyas (2014), Ilham et. al. (2018) who found auditor competence had no effect on audit quality. This is because the auditor has not been able to find a violation in the client's financial statements so that it does not affect the audit quality. The results of this study contradict the theory that reveals that one of the factors that influence audit quality is competence, because high competence will make the auditor have more knowledge in the field he is engaged in, so that the auditor will be able to understand the problems encountered in greater depth .

Independence influences the quality of internal audit. This study supports the attribution theory which reveals that the auditor's motives and behavior in carrying out the audit function are influenced by internal factors, namely factors inherent in him. One of these factors is independence, so the more independent an auditor is in carrying out an audit engagement, the higher quality audit will be produced. The results of this study are in line with studies conducted by Harsanti and Wetiningtyas (2014), Sinambela (2019), revealing that the more auditors are able to maintain their independence in carrying out their professional assignments, the quality of the resulting audit will increase. Haryanto and Susilowati (2018) revealed that if an internal auditor is not influenced by other parties or personal interests, the auditor will express his opinion based on consideration of the facts, it means that the higher the independence of the internal auditor, the better the quality of the audit it produces. Study of Ramadhani (2012) and Syahputra, et.al (2015) revealed that the high independence shown by the auditors will produce a quality audit.



Work experience influences the quality of internal audit. The auditor's experience is the experience in conducting audits of financial statements and lessons learned from past events and audit experience can be seen from the length of time and the number of audit assignments that have been completed. The more audit tasks completed by the auditor will produce a quality audit, this is because the auditor will easily find errors and will be more thorough in conducting audits. The results of this study are in line with research conducted by Syahputra, et.al (2015) who conducted a study at the Bireuen District Inspectorate, which revealed that the auditor's high experience greatly influenced the audit results which were the audit quality and the auditor's performance. Dewi (2016) conducted a study at the Inspectorate of the Special Province of Yogyakarta, revealing that the more work experience an auditor has, the better the Audit Quality will be. Imansari and Halim (2017) revealed that the more audit experience, the higher the success rate in conducting the audit, so that the resulting audit will be of high quality.

The internal control system strengthens the relationship of competition, independence and work experience on the quality of internal audit, this can be seen from the value of p value and the value of the path coefficient. The internal control system is a tool to provide reasonable assurance that the objectives of management control will be achieved. The better the Inspectorate implements internal controls, it will help ensure to get a good audit quality. The results of this study support the stewardship theory which reveals that auditors will work for the common good. The internal control system encourages auditors who have the competence to work optimally, so that a common goal is achieved. The results of this study are in line with research conducted by Aristanti (2011), which revealed that a weak internal control system will produce a weak audit report, therefore in an effort to improve the quality of internal audit it must be supported by a strong internal control system.

## **Conclusion**

Based on the analysis and discussion, the factors used to improve the quality of internal audit are auditor competence, independence, work experience and are accompanied by a good internal control system. In principle, auditor competence is one of the factors that determine audit quality, this is because competent auditors will be easy to detect auditee problems and competent auditors must have a lot of knowledge related to the field they are in. The findings of this study reveal that auditor competence is not a factor that can improve audit quality, this is because based on the identification of internal auditor researchers on the research object still has competencies that do not meet standards, so that it can be seen from the audit opinion received by the object of research in recent years.

Independence is one of the factors that can be used to improve the quality of internal audit, this is because independence is a mental attitude that must be owned by an auditor in carrying out an audit, so the auditor must behave in terms of independence in fact and independence in appearance. Another factor that affects audit quality is the auditor's work experience, because experienced auditors will easily detect errors and be more thorough in conducting the audit process. Audit experience can be seen from the length of time in undergoing the profession and the number of audit engagements that have been completed, so that more auditor experience will result in quality audits. A good internal control system in an inspectorate will improve the quality of internal audits supported by auditor's competence, independence and work experience.

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