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Does the Auditor's Ethics Matter for Audit Quality? An Empirical Study in Local CPA Firms in Jakarta, Indonesia

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Competent external auditors audit financial statements, which is important for any institution. Audit quality is a main concern in every audit. External auditors are obliged to express an opinion on the fairness of the audited financial statements. Ethical behavior is observed when an audit is conducted on a client, and the outcome affects the audit quality. The study aims to explore how auditors' ethics affect audit quality. The participants in this study are 40 auditors who worked at local Certified Public Accountant (CPA) firms in Jakarta, Indonesia. Questionnaires were distributed, collected, and analyzed. For data analysis, this study used descriptive statistics, correlation, and simple linear regression. The findings revealed a moderately positive relationship ($r = .040$, $p = 0.01$) between the auditor's ethics and audit quality. Moreover, regression results imply that auditor's ethics significantly influenced the audit quality. According to the equation, audit quality = $21.065 + (0.394)$ (auditor's ethics). The results imply that ethics is important in the audit process at local CPA firms. Thus, auditors are advised to observe the ethical way of auditing financial statements. For further research, there is a need to increase the number of samples and consider the ethical behavior of those auditors connected to the Big Four CPA firms. Additionally, other variables that may affect audit quality, such as key audit matters and block-chain technology, can be considered.

Keywords: *audit quality, auditor's ethics, Jakarta, Big Four*

Many stakeholders depend on the published result of audit from certain public accountants. Being a public accountant counts much in the financial audit. It is the public accountant's responsibility to give reasonable assurance about the audit. Business problems are something that the company's auditors are aware of. The accounting profession is responsible for enhancing the level of intelligence in financial reports in businesses. Users can rely on public accounting services to deliver accurate and reliable information for decision making. As a result, if an auditor does not win the trust of numerous firms or connections, it will be a major problem for a public accountant's future career. The public accounting profession is currently based in the business sector. To carry out their duties as public accountants, auditors must follow guidelines established by the board, and, in particular, the Indonesian Institute of Public Accountants (IAPI). The public accounting profession is a third party in the client's business or business environment where an audit of a company's financial statements is performed. An auditor is also a party to whom a firm owner must report what actually occurred, which builds the owner's faith in an auditor. According to Farida et al. (2016), an audit is a series of processes carried out by auditors to obtain accurate proof of an entity's economic activity. Companies require audit services.

In this scenario, it is intended that the resultant audit will be of high quality, making economic decisions easier for the company and its stakeholders. The quality of audit reports reflects the efficiency with which firm management manages the company's finances. Because of the increased reliance on audits of financial and other reports, public accountants must monitor the quality of their audits. Audit quality is critical when reporting audit results. CPA firm Purwanto, Sungkoro, and Surya are among those involved, as are Kasner Sirumpea, Tanubrata, Susanto, Fahmi, and Bambang & Partners. Surya, Purwanto, and Sungkoro permits

are subject to a one-year permit suspension. Inflating the financial report income of PT Hanson International Tbk for the 2016 period, the CPA firm was found to have breached the Capital Markets Law and the code of ethics for the public accountant profession. Meanwhile, the CPA firm was found to have made errors in the annual financial reporting connected to the collaboration agreement with PT Mahata Aero Teknologi to supply connectivity services. In this case, Kasner Sirumpea, Tanubrata, Susanto, Fahmi, and Bambang, among others, have neglected their duties. In accordance with this duty, a public accountant should bear significant responsibility for drafting PT Garuda Indonesia Tbk's 2018 annual financial report. The five public accountants had breached public confidence and were deemed to be lacking in honesty.

Based on the cases above, it showed that there are auditors who do not follow ethical standards, which resulted in negligence on their part to do the audit thoroughly. The research gap lies in why there are auditors who behave well, and some who do not. It appeared that public accountants showed unethical behavior during the audit. The auditor's ethical behavior affects audit quality. Ethics ensure that a certain level of trust is maintained. Ethics is a concern for employees, customers, society, the environment, shareholders, and other stakeholders. As a result, every organization should implement ethical models and rules to govern employees' activities and ensure that the interests and welfare of the people it serves are emphasized. Inflating the financial report and negligence in conducting the audit gave the impression of low audit quality. The results showed that auditor ethics had a positive effect on audit quality (Meidawati & Assidiqi, 2019); (Haeridistia & Agustin, 2019). A corporation appears excellent if the audit quality in the annual report is good. Every auditing company is always supervised by inside corporate parties. Everyone's ethical activities will influence others, as well as the organization, society, and themselves. Auditors are governed by a professional code of ethics known

as the Indonesian Public Accountant Code of Ethics when performing their duties. It is intended that by adhering to ethical principles when carrying out their profession, the quality of the resultant audit will be improved, so that the parties involved will not feel disadvantaged. Ichwandy and et., al. (2015). The public can use this code of ethics to evaluate an auditor's professional performance in carrying out their duties in accordance with the criteria of the applicable code of ethics. Most companies use the so called Big Four CPA firms in performing audits, which this research will explore with the local CPA firm located in Jakarta.

The findings indicate that audit firms that are associated with a foreign audit company deliver superior audit quality. However, as compared to their competitors, Big 4 auditors do not provide superior audit quality. Furthermore, the governmental entity, the accountable state authority, that controls the audit function in state-owned enterprises does not appear to relate to improved audit quality. Finally, local audit firms are associated with poor audit quality. This could be their tactic to secure future clients looking for low-quality audits (El-Dyasty & Elamer, 2021). According to these analysts, Big4 audit firms spend more resources on personnel recruiting and training, audit planning, and keeping up with cutting-edge technologies required for audits (Isaac, 2022). The profession of public accountants puts attention on quality as the most important thing to ensure the auditor profession can fulfill the obligation to the client (Meidawati & Assidiqi, 2019).

Auditing

The work of the public accountants is reflected in the opinion being released to the public. Auditing the financial statements of each business entity is expected to be of high quality. Financial statements are of little value if not audited. Auditing is the gathering and examination of evidence about information to identify and report on the degree of congruence between the information

and predetermined criteria. Auditing should be performed by a qualified, impartial third party (Arens, 2014). Gathering evidence requires a thorough investigation to develop and issue an opinion that is accordance with the gathered information. An audit is an evaluation and accumulation of evidence regarding the information of a company. An audit is a systematic method for objectively obtaining and evaluating evidence about statements regarding economic activities and events, with the aim of determining the degree of similarity between these statements and established criteria and conveying the results to interested users (Junaidi & Nurdiono 2016: 3). Audit has the function of reducing information discrepancies between managers and shareholders by using outsiders to provide validation of financial statements (Marantika 2019).

Auditor's Ethics

Public accountants are guided by certain standards or norms that must be followed strictly. Auditors are required to conduct themselves at a higher level, hold onto what is ethical. An auditor's ethics is one of the important factors that affect audit quality. Ethics is a way of life, attitude, thinking, and behavior that directs one's activities while interacting with the public or providing public-interest services. Professional ethics incorporate checks and balances, requiring practitioners to closely comply with the laws, regulations, standards, and policies necessary for providing quality services for the benefit of society. A code of ethics is defined by the Securities and Exchange Commission (SEC) as a set of written guidelines that reflect a company's knowledge of ethical issues and how it will deal with such issues. While a corporate code of ethics has long been suggested as an important measure for limiting the risk of wrongdoing, its efficacy has been frequently called into doubt, owing in part to the numerous scandals that have happened over the last several decades (Kim Duong et al., 2022). Auditors are required to abide by the rules and regulations.

When correctly applied by independent auditors, auditing standards are intended to limit the incidence of materially misstated financial statements originating from public companies. Auditing standards establish a “baseline” for audit methods and procedures (Bailey et al., 2015). Auditing is an important element in good governance, and the audit performance will be of quality if the established standards and guidelines are adhered to consistently (Sjam et al., 2020). The profession of public accountants puts attention on quality as the most important thing to ensure the auditor profession can fulfill the obligation to the client. Professional ethics includes an attitude standard for the members of the profession, that is practical and realistic but also idealistic. The demands of professional ethics must be above the laws but below the ideal standards of ethics (absolute), so the ethics have meaning and duly prevail (Meidawati & Assidiqi, 2019).

Audit Quality

Audit quality is a concept where there is no definite meaning for it. There are various ways to measure audit quality. Audit qualities are positively influenced by work experience, professional competence, motivation, accountability, and objectivity (Zahmatkesh & Rezazadeh, 2017). The term audit quality refers to the standardization of criteria or measurement quality connected to achievement utilizing the appropriate methods (Winanto, 2019). Audit quality and perceptions of audit quality have recently been a source of concern, because of audit failures and company failures, as well as the ensuing investigations that resulted in regulatory changes. To meet expectations, audit quality is required. The desire of financial statement users to acquire a clean bill opinion is supported by audit quality (Sinaga, 2017.). Audit quality gives every stakeholder the assurance that the company in which they invested their money is doing well.

Auditor’s Ethics on Quality Audit

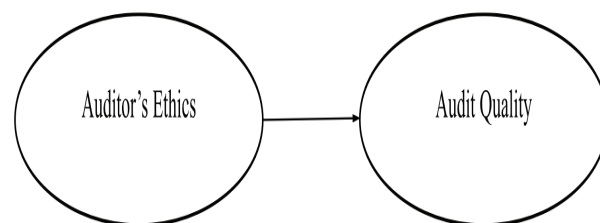
Professional competence, accountability, and objectivity of the auditor show a significant effect on the quality of the audit (Zahmatkesh & Rezazadeh, 2017). The results of this study indicate that auditor ethics had a positive effect on audit quality (Meidawati & Assidiqi, 2019). The results show that auditor ethics had a significant positive effect on audit quality (Kuntari et al., 2017). The results of this study show that the auditor’s ethics variable has a positive effect on audit quality (Amran & Selvia, (2019). Auditor ethics have a significantly positive influence on audit quality (Pikorang, Sabijono, & Wokas, 2017). The results of hypothesis testing in this study show that auditor ethics have a significant and positive effect on audit quality (Kamil, Sukarmanto, & Maemunah 2018). Ethics-based auditing can improve the quality of decision making (Mökander & Floridi, 2021). However, In & Asyik (2019) stated that auditor ethics had a negative effect on audit quality, which shows that auditor ethics does not have a positive and significant effect on the quality of audits. Ethics variables have no effect on audit quality (Nurchahya & Agustina, 2021); (Haeridistia & Agustin, 2019); (Kim Duong et al., 2022; Ardillah & Chandra, 2022).

With all the previous studies mentioned above, the hypotheses being tested in this study are as follows:

H0: The auditor’s ethics have no significant and positive effect on audit quality.

H1: The auditor’s ethics have a significant and positive effect on audit quality.

Figure 1
Auditor’s Ethics on Audit Quality



Based on the theoretical framework above, it explains the direction of this research. It emphasizes the variables to be discussed in this study. Auditor's ethics is variable X, and audit quality is variable Y. Indicators used in this study were also shown.

Methodology

The design of this study is descriptive-correlational. This study was conducted at local CPA firms in Jakarta. A total of 40 auditors from three local CPA firms, including Warnoyo & Mennix (12), Rama Wnedra (15), and Gideon Adi (13), responded to the Google form. These were the auditors who are accessible and consented to participate in this study. The researcher employed statistical procedures, and the Statistical Package for Social Science (SPSS) software was used to process and analyze the data. For data analysis, descriptive statistics, correlation, and simple regression were utilized. This study's data is derived from questionnaire responses from respondents who replied to existing content using a Likert scale, that is, Strong agree (5), Agree (4), Neutral (3), Disagree (2) Strongly Disagree (1), with an interpreted interval as follows. Table 1 shows the interval scale with interpretation based on Sugiyono (2016)/

Table 1

Interval Scale with Verbal Interpretation

Average Value	Response	Verbal Interpretation
4.21 – 5.00	Strongly agree	Very good
3.41 – 4.20	Agree	Good
2.61 – 3.40	Neutral	Neutral
1.81 – 2.60	Disagree	Not good
1.00 – 1.81	Strongly disagree	Not so good

Results and Discussions

Descriptive Results for Auditor's Ethics

This section assessed and described the ethics of auditors at Warnoyo and Mennix, Rama Wendra, and Gideon Adi & Partners. Auditor's ethics are the principles or standards that govern how members of the public accounting profession behave. An auditor's ethics serve as a guideline when conducting an audit in order to provide a quality audit. To address the question how the auditor's ethics in CPA firms are, research was carried out to determine the average (mean) and standard deviation. For each indicator employed, the result is described below:

Table 2

Descriptive Statistics for Auditor's Ethics in local CPA Firms

Indicator	CPA Firm Warnoyo dan Mennix		CPA Firm Rama Wendra		CPA Firm GAR	
	M	SD	M	SD	M	SD
Auditor's professional responsibility	4.23	0.523	4.38	0.563	4.41	0.528
Integrity	3.99	0.717	4.15	0.653	4.38	0.599
Objectivity	3.95	0.635	3.83	0.758	3.8	0.699
Total Average	4.05	0.625	4.12	0.658	4.19	0.608

Source: Author

The responses of the respondents to each indicator of auditor ethics fall under the good category, as shown in the table above. The first indicator, which measures the auditor's professional responsibility, has the highest level of indicator scores, with KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Rekan having total average scores of 4.23 for KAP Warnoyo and Mennix in the very good category, 4.38 for KAP Rama Wendra in the very good category, and 4.41 for KAP Gideon Adi & Rekan in the very good category. As a result, the respondents' responses can be interpreted as a total average ($M=4.05$; $SD=0.625$) at KAP Warnoyo and Mennix ($M=4.12$; $SD=0.658$) at KAP Rama Wendra ($M=4.19$; $SD=0.608$) at KAP Gideon Adi & Partners, which demonstrates that the respondents at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gide When accountability, honesty, and objectivity are properly used, good ethics are produced as well as an improvement in audit quality.

The first factor used to gauge auditor ethics is the auditor's professional obligation. The study's findings demonstrate that at KAP Warnoyo and Mennix, if an audit report contains errors, the auditor can accept responsibility for the audit report to improve audit quality. The auditors at KAP Rama Wendra have the bravery to accept responsibility for the audit report in order to raise the audit quality if the audit results still need development and refinement. CPA firms are willing to accept accountability for audit results reports to raise audit quality. Present audit reports in accordance with predetermined SAP rules. If the audit findings nevertheless need adjusting and enhancement, accountants are accountable in that they act in compliance with the standards that are in place. And can accept responsibility for an audit report's flaws to raise the audit's overall quality. Another factor that assesses an auditor's ethics is integrity. The results show that KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Rekan have the highest level of value for the

same indicator, namely that auditors have great self-confidence in facing various difficulties, with an average value of 4.08 in the good category, 4.33 in the very good category, and 4.46 in the very good category. Auditors are full of confidence in handling numerous challenges, and evaluating situations and their consequences thoroughly. Auditors are prohibited from providing misleading reports, communications, and other information when carrying out assignments.

Lastly, the third factor in assessing an auditor's ethics is objectivity. The results show that at KAP Warnoyo and Mennix, KAP Gideon Adi & Rekan has the highest level of value for the same indicator, namely that the auditor will not take sides with anyone who has an interest in the audit results, with a mean of 4.00 at KAP Warnoyo and Mennix in the good category, 3.84 at KAP Gideon Adi & Partners in the good category. Furthermore, at KAP Rama Wendra, the auditor has the courage to act firmly and honestly in every audit assignment that the auditor carries out at the highest level, with a mean of 3.86 in the good category, and the lowest level is that the auditor will not take sides with anyone who has an interest in the audit results, with a mean of 3.80 in the good category. Auditors maintain objectivity by not taking sides with anyone who has a vested interest in the audit's outcome, and in every engagement, auditors maintain firmness and honesty.

Descriptive Results for Audit Quality

The second objective of this research is to determine the audit quality at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Partners. The quality of the auditor's work, as proven by credible audit findings reports based on established standards, is referred to as audit quality. Six (6) indicators are used to determine audit quality implementation at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Partners, namely: reporting all client errors, understanding the client's information

system, strong commitment in completing the audit, guided by auditing and accounting principles, not blindly believing client statements, and being cautious in decision making. To address the problem's identification, the author performed research by determining the average (mean) and standard deviation of each questionnaire statement, then combining and determining the average (mean) and standard deviation for one variable indicator. The author determines the interpretation of the results after obtaining the average (mean) and standard deviation (standard deviation) results.

Table 3
Descriptive Statistics for Audit Quality

Indicator	CPA Firm Warnoyo dan Mennix		CPA Firm Rama Wendra		CPA Firm GAR	
	M	SD	M	SD	M	SD
Reports all client errors	3.62	0.7	3.76	0.718	3.65	0.536
Understanding of client information systems	3.66	0.887	3.96	1.016	3.69	0.779
Strong commitment to completing audits	3.83	0.74	3.6	0.823	3.49	0.885
Guided by auditing principles and accounting principles	3.87	0.982	3.66	0.826	3.84	0.64
Don't just believe the client's statements	3.7	0.891	3.73	0.699	3.8	0.664
Careful in decision making	3.37	0.503	3.19	0.595	3.38	0.499
Total Average	3.67	0.783	3.65	0.779	3.64	0.667

The answers made by respondents to audit quality indicators are classified as good based on the results of the average value data in Table. KAP Gideon Adi & Partners has the highest level of the same indicators, namely indicators guided by auditing standards and accounting principles, with a total average of 3.87 at KAP Warnoyo and Mennix in the good category, 3.84 at KAP Gideon Adi & Partners in the good category. KAP Gideon Adi & Partners falls into the above-average group. Meanwhile, the highest level at KAP Rama Wendra is understanding of client information systems, with a total average of 3.96, while the lowest level is a cautious attitude in decision making, with a total average of 3.19. As a result, the responses of the respondents can be regarded as a total average (M = 3.67; SD = 0.783) at KAP Warnoyo and Mennix (M=3.65; SD=0.779) at KAP Rama Wendra (M = 3.64; SD = 0.667) at KAP Gideon Adi & co. As a result, the responders at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Rekan are auditors who have applied each indicator successfully in increasing audit quality, even though the auditors still have a level of anxiety when discovering and reporting the existence of a problem. Infractions in the client's accounting system that attempt to improve audit quality so that the auditor may present a better audit quality.

The first indicator used to measure audit quality is the reporting of all client errors. Reporting all client errors has been implemented properly at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Partners. Mistakes or errors by the clients are disclosed based on the evidence discovered, and their disclosure has no bearing on the compensation received. Another indicator is understanding the client's information. Auditors' firms must first know the client's industry and financial

situation. After knowing the industry, auditors must maintain their organizational abilities and knowledge of client information systems, which makes auditing duties easier. The next indicator is; auditors' strong commitment to finishing the audit and their determination to perform the audit in a timely manner. In addition, auditors were equipped with audit skills and experience obtained from various clients, which made it easier to identify misstatements and formulate suitable audit findings. The next indicator is adherence to auditing and accounting principles. Auditors must understand the professional services attached to auditors in accordance with standards. Financial accounting and professional standards for public accountants are relevant in this type of job. Accounting and auditing principles are the guiding principles in completing the audit, so the auditor must comprehend it. Fifth, professional skepticism is another indicator of audit quality. Auditors do not easily believe the client's statement, which means that a critical thinking and questioning mind is practiced (Jaya et al., 2016). Lastly, a careful attitude in making decisions. Auditors exercise due care in making decisions. All audit findings during the fieldwork are based on the standards promulgated.

Influence Auditor's Ethics on Audit Quality

This section will elaborate on the influence of auditor's ethics on audit quality. An analysis had been made using the data obtained, such as a correlation coefficient and a regression analysis.

Correlation Results

The purpose of correlation coefficient analysis is to see whether there is a relationship between variables. The correlation coefficient value is a value used to measure the strength of a variable relationship. The following are the calculation results from the correlation coefficient analysis:

Table 4
Correlation Between Auditor's Ethics and Audit Quality

Correlations		
	Auditor's Ethics	Audit Quality
Auditor's Ethics	1	.401*
Audit Quality	0.401*	1

*.Correlation is significant at the 0.05 level (2-tailed)

Based on Table 4, it shows that the correlation coefficient value between auditor ethics and audit quality is 0.401, with a moderately positive relationship between the two. and there is a positive relationship between the two. It can be interpreted that the higher the auditor's ethics obtained by the auditor, the better the quality of the resulting audit.

Regression Results

Simple linear regression is used to analyze the influence of an auditor's ethics on audit quality. The test results are shown in Table 5:

Table 5
Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.401 ^a	.161	.139	3.83657

a. Predictors: (Constant), Auditor's Ethics

Table 5 demonstrates that r is 0.401 and r² is 0.161. This means that auditor's ethics explains 16.1% of the audit quality variables, while the remaining 83.9% is explained by factors outside the model.

Significance Test

The significance test is carried out to test the hypothesis. This means testing how far the influence of auditor ethics as an independent variable explains audit quality as a dependent variable. To determine whether there is auditor's ethics on audit quality at KAP Warnoyo and Mennix, KAP Rama Wendra, and

KAP Gideon Adi & Rekan is 0.05 (5%). If the significance value is less than 0.05 (< 0.05) then H_0 is rejected. The results of the partial significance test on the influence of auditor ethics on audit quality at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Partners can be seen from the table as follows:

Table 6
Significance Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21.065	4.105		5.131	0.00
	Auditor's Ethics	0.394	0.146	0.401	2.701	0.01

Based on Table 6 above, the auditor's ethics on audit quality is $0.010 < 0.05$ so it can be concluded that H_0 is rejected. This result means that auditor's ethics have a significant influence on audit quality. What makes auditor ethics influence audit quality is that if auditors are able to maintain ethical behavior at work, they can produce quality audits. The results of this research are supported by (Meidawati & Assidiqi, 2019); (Suphachin & Chuaychoo, 2021); (Latercia et al., 2020); (Mulyani, 2020) who found that auditor's ethics has a positive and significant effect on audit quality.

Simple linear regression analysis was used to determine the influence of the relationship between auditor ethics and audit quality. Apart from that, this method is to find out how much the auditor's ethical values are influenced by audit quality.

From the regression equation above, it can be explained that if the auditor's ethics level is considered non-existent or zero, then the audit quality level is 21.065. Further, if the auditor ethics variable is 1, the resulting audit quality is 0.394 or 39.4%. Thus, it can be concluded that if auditor's ethics improve, this can also be followed by an increase in the quality of audits carried out by KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Rekan.

Conclusion and Recommendation

From the results of analysis and processing of research data regarding the effect of auditor's ethics on audit quality at KAP Warnoyo and Mennix, KAP Rama Wendra, and KAP Gideon Adi & Partners. Professional responsibility, integrity, and objectivity are the factors that an auditor must exercise in every audit engagement. At the same time, maintain the quality of audit through of reporting all client errors, understanding the client's accounting information system, strong commitment in completing the audit, guided by auditing principles and accounting principles, professional skepticism, and careful attitude in decision making. Ethics matters most on audit quality. The result showed that auditor's ethics has significant influence on audit quality. This is supported by previous results by Meidawati & Assidiqi, 2019; (Mökander & Floridi, 2021). Also, the quality of audit firms is an essential factor of their long-term sustainability. However, audit quality is difficult to assess, making it especially vulnerable to the behavior of those who perform audit work (Herrbach, 2001). No matter how tough the work of an auditor, ethical principles are still the basis of producing a reliable and trusted report.

There is a need for audit firms to develop strong ethical culture by adding other variables that affect audit quality, such as accountability, independence, and diligence. For future research, there is a need to increase the samples from other local CPA Firms.

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