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The Audit Experience as a Moderating the Effect of E-Audit Implementation and the Audit's Working Environment on the Quality of Audit Findings in the Fraud Auditing

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ABSTRACT

The maximum quality of audit findings in fraud auditing is inseparable from the implementation of e-Audit and its implementation requires a good audit work environment. There is an indication of the decreasing trust of beneficiaries in the reliability of audit results due to the increasing number of bribery cases against auditors. This study aims to examine the audit experience as moderating the application of e-Audit and the audit work environment on the quality of audit findings in fraud auditing. The population in this study was the Audit Board of the Republic of Indonesia (AKN 1) in 2020. The method used for sampling was purposive sampling and it was obtained a sample of 30 respondents. The data were analyzed using multiple linear regression analysis methods and moderate regression analysis with the assistance of the SPSS 25 program. The results of this study indicated that there was a positive significance in the application of e-Audit and the audit work environment on the quality of audit findings in fraud auditing, and audit experience did not moderate this research model. Based on the research results, it is concluded that the application of e-Audit and the audit work environment had an effect on the quality of audit findings in fraud auditing, and audit experience did not moderate the application of e-Audit and the audit work environment on the quality of audit findings in fraud auditing

INTRODUCTION

Technological advances in the current globalization era have been utilized for various aspects. Based on the strategic plans of the Audit Board of the Republic of Indonesia (BPK-RI) as stated in the BPK Strategic Plan for the 2011-2015 period, to embody the quality audits in producing audit reports that are useful and meet the needs of stakeholders, BPK continues to maximize the task of auditing the management and accountability of the state (BPK, 2011b: 2). To improve the quality of auditing, management, and accountability of state finances, BPK needs to utilize information technology to boost productivity performance more effectively and efficiently.

Audit findings are what an auditor is searching for in auditing the auditee's financial statements because the audit findings indicate an error in reporting the financial performance of an entity. The more frauds are revealed from an information technology-based system called e-Audit (electronic audit), the more effective the system can be in finding an abuse of authority over state finances. Auditors at BPK as auditors of government financial management should have more qualified auditing experience because almost all state institutions are their duty and responsibility.

The maximum quality of audit findings in fraud auditing is inseparable from the implementation of e-Audit and its implementation requires a good audit work environment. This topic is significant to research considering the decline in beneficiary confidence in the reliability of audit results due to the increasing number of bribery cases against auditors.

METHOD

1. Type of Research

This study aims to analyze and determine the causal relationship used to explain the effect of the independent variables, namely e-Audit and the audit work environment, on the dependent variable, namely the quality of audit findings in fraud auditing, with audit experience as a moderating variable.

2. Research Data

The type of data in this study was primary data. Researchers utilized library research and field

research as two sources to obtain data in this study.

- a. Library Research. Researchers obtained data related to the problem being studied through books, journals, theses, the internet, and other tools related to the research title.
- b. Field Research. The main data in this study were obtained through field research. Researchers collected data directly from the first party (primary data). Researchers obtained data by directly distributing questionnaires to selected auditors at BPK-RI.

3. Population and Sample

Determinations of the population and sample used in this study were:

- a. Population. The population is a generalization area consisting of objects/subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2017: 119). The population in this study were auditors.
- b. Sample. The sample in this study were auditors who used e-Audit. Sampling in this study was conducted using non-probability purposive sampling method and convenience sampling technique, which is a type of sample selection selected with consideration of convenience. It means that the sample taken was the auditor who used e-Audit because the persons had been there.

4. Research variables

The variables in this study consisted of independent variables, namely e-Audit and audit work environment, the dependent variable, namely the quality of audit findings in fraud auditing, and a moderating variable, namely audit experience. These variables were measured by developing instruments in previous studies.

This section described the definitions of each variable used, along with its operations and measurement methods.

- a. *E-Audit* (X_1)

E-Audit is an electronic examination that synergizes the e-BPK information system with the e-Auditee information system and then forms a data center that will be used for the audit process. With e-Audit, the audit process at BPK RI can be more effective and efficient. This variable was measured using an interval

- scale (Likert) 1 to 5. The answers obtained were scored by strongly disagree (1), disagree (2), disagree (3), agree (4), and strongly agree (5).
- b. Audit Work Environment (X_2)
According to Ahmad (2019), the work environment is everything that is around the employee who can influence the employee in performing the duties assigned to him. Further, the type of work environment is divided into two, namely: 1) the physical work environment, and 2) the non-physical work environment. The effort to improve audit quality is including paying attention to the audit work environment. BPK RI auditors in performing their duties use e-Audit and in its application, they are required to produce maximum reports. Thus, the audit work environment is anything that can affect the results of the audit. This variable was measured using an interval scale (Likert) 1 to 5. The answers obtained were scored by "strongly disagree" (1), "disagree" (2), "disagree" (3), "agree" (4), and "strongly agree" (5).
- c. Audit Experience (X_{mod}).
The auditors, who are experienced and already familiar with uncovering fraud, maybe more careful in detecting fraud than the less experienced auditors. Experienced auditors are auditors who can detect, understand, and even discover the causes of these frauds. Thus, according to Anggriawan (2014), the more experienced auditors are, the more quality the results of the examination are obtained. This variable was measured using an interval scale (Likert) 1 to 5. The answers obtained were scored by "strongly disagree" (1), "disagree" (2), "disagree" (3), "agree" (4), and "very agree" (5).
- d. Quality of Audit Findings in Fraud Auditing (Y)
Murwanto's research (2011) defined audit findings as a collection of data and information that is collected, processed, and audited during an audit assignment on the activities of certain agencies, which are presented analytically according to the elements that are considered useful. Because of this, the more auditors can uncover fraud auditing along with strong evidence to support it, the more quality the audit results will be. Hence, auditors can

provide a lot of useful information for the progress of the auditee. This variable was measured using an interval scale (Likert) 1 to 5. The answers obtained were scored by "strongly disagree" (1), "disagree" (2), "disagree" (3), "agree" (4), and "strongly agree" (5).

5. Data analysis technique

This study used descriptive statistics, data quality test, classical assumption test, coefficient of determination, and hypothesis testing as methods of data analysis.

- a. Descriptive Statistics Test
Statistical tests provide an overview or description of data viewed from the mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (slope of distribution) (Ghozali, 2016:19).
- b. Data Quality Test
The data quality test used in this research was the reliability test and the validity test.
- 1) Reliability Test
According to Ghozali (2016), reliability is a tool for measuring a questionnaire, which is an indicator of a variable or constructs. A questionnaire is considered to be reliable if a person's answer to a statement is consistent or stable over time.
- 2) Validity Test
According to Ghozali (2016), the validity test is used to measure whether a questionnaire is valid or not. A questionnaire is considered to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire.
- Validity testing in this study utilized Pearson Correlation as a measuring tool. If the r count is greater than the r table and the value is positive then the item or question or indicator is considered valid.
- c. Hypothesis testing
- 1) Multiple Linear Regression Analysis
Multiple regression models can be defined as the effect between more than two variables, which consists of two or more independent variables (free) and one dependent variable (bound).

According to Sugiyono (2014), to test this hypothesis, the regression equation formula used in testing the first and second hypotheses is as follows:

$$KT = a + b_1PE + b_2 LK + e$$

Information:

KT = Quality of Audit Findings in Fraud Auditing

a = Constant

b_1, b_2 = Regression Coefficient

PE = Application of e-Audit

LK = Audit Work Environment

e = Error

2) Moderated Regression Analysis (MRA)

The purpose of this analysis is to determine whether the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable. Hypothesis testing with moderate regression in this study employed a residual test. Testing of moderating

variables by interaction test and absolute value difference test tends to have high multicollinearity between independent variables. It will violate the classical assumptions in the ordinary least square (OLS) regression. To overcome this multicollinearity, another method called the residual test was developed.

RESULTS AND DISCUSSION

Results

1. Data Quality Test

a. Reliability Test

Based on table 1, it can be concluded that the overall research variable can be considered to be reliable because it has a value of > 0.70 with details of e-Audit having a Cronbach Alpha value of 0.895. Then, the audit work environment variable has a Cronbach Alpha of 0.801. The moderating variable, audit experience, has a Cronbach alpha value of 0.755, and the quality variable for audit findings in fraud auditing has a Cronbach Alpha value of 0.869.

Table 1. Reliability Test Results

Variable	Cronbach Alpha	Information
E-Audit	0,895	Reliable
Audit Work Environment	0,801	Reliable
Audit Experience	0,755	Reliable
Quality of Audit Findings in Fraud Auditing	0,869	Reliable

Source: Primary data processed, 2020.

b. Validity test

Based on table 2, the questions on the e-Audit variable meet the valid criteria. It is because the r

count in the statement details is greater than the r table.

Table 2. E-Audit Validity Test Results

Statement	R count	R table	Information
E-Audit1	0,611**	0,374	Valid
E-Audit2	0,712**	0,374	Valid
E-Audit3	0,572**	0,374	Valid
E-Audit4	0,684**	0,374	Valid
E-Audit5	0,685**	0,374	Valid
E-Audit6	0,639**	0,374	Valid
E-Audit7	0,540**	0,374	Valid
E-Audit8	0,665**	0,374	Valid
E-Audit9	0,671**	0,374	Valid
E-Audit10	0,798**	0,374	Valid

Statement	R count	R table	Information
<i>E-Audit11</i>	0,617**	0,374	Valid
<i>E-Audit12</i>	0,660**	0,374	Valid
<i>E-Audit13</i>	0,520**	0,374	Valid
<i>E-Audit14</i>	0,674**	0,374	Valid
<i>E-Audit15</i>	0,556**	0,374	Valid

Source: Primary data processed, 2020.

Table 3. Results of the Audit Work Environment Validity Test

Statement	R count	R table	Information
Audit Work Environment 1	0,486**	0,374	Valid
Audit Work Environment 2	0,507**	0,374	Valid
Audit Work Environment 3	0,673**	0,374	Valid
Audit Work Environment 4	0,818**	0,374	Valid
Audit Work Environment 5	0,694**	0,374	Valid
Audit Work Environment 6	0,843**	0,374	Valid
Audit Work Environment 7	0,703**	0,374	Valid

Source: Primary data processed, 2020.

Based on table 3, it can be summed up that the items on the audit work environment variable meet the valid criteria. It is because the r count in the statement details was greater than the r table.

Table 4. Results of the Audit Experience Validity Test

Statement	R count	R table	Information
Audit Experience 1	0,415**	0,374	Valid
Audit Experience 2	0,523**	0,374	Valid
Audit Experience 3	0,789**	0,374	Valid
Audit Experience 4	0,832**	0,374	Valid
Audit Experience 5	0,729**	0,374	Valid
Audit Experience 6	0,691**	0,374	Valid

Source: Primary data processed, 2020.

Based on table 4, it can be concluded that the items on the moderating variable of audit experience meet the valid criteria. It is because the r count in the statement details was greater than the r table.

Table 5. Results of the Validity Test of the Quality of Audit Findings in Fraud Auditing

Statement	R count	R table	Information
Quality of Audit Findings in fraud auditing 1	0,720**	0,374	Valid
Quality of Audit Findings in fraud auditing 2	0,697**	0,374	Valid
Quality of Audit Findings in fraud auditing 3	0,520**	0,374	Valid
Quality of Audit Findings in fraud auditing 4	0,610**	0,374	Valid
Quality of Audit Findings in fraud auditing 5	0,623**	0,374	Valid
Quality of Audit Findings in fraud auditing 6	0,595**	0,374	Valid

Statement	R count	R table	Information
Quality of Audit Findings in fraud auditing 7	0,587**	0,374	Valid
Quality of Audit Findings in fraud auditing 8	0,569**	0,374	Valid
Quality of Audit Findings in fraud auditing 9	0,554**	0,374	Valid
Quality of Audit Findings in fraud auditing 10	0,494**	0,374	Valid
Quality of Audit Findings in fraud auditing 11	0,619**	0,374	Valid
Quality of Audit Findings in fraud auditing 12	0,491**	0,374	Valid
Quality of Audit Findings in fraud auditing 13	0,528**	0,374	Valid
Quality of Audit Findings in fraud auditing 14	0,558**	0,374	Valid
Quality of Audit Findings in fraud auditing 15	0,526**	0,374	Valid
Quality of Audit Findings in fraud auditing 16	0,651**	0,374	Valid
Quality of Audit Findings in fraud auditing 17	0,623**	0,374	Valid

Source: Primary data processed, 2020.

Based on table 5, it can be summed up that the question items on the quality of audit findings in fraud auditing meet the valid criteria. It is because the r count in the statement details was greater than the r table.

2. Hypothesis testing

a. Multiple Linear Regression Analysis

Table 6. The results of the determination coefficient test

Model	R	R Square	Adjusted R Square	Error Std. of the Estimate
1	.800 ^a	.640	.598	2.50678

a. Predictors: (Constant), TTL_LK, TTL_PA, TTL_PE

b. Dependent Variable: TTL_KT

Source: Primary data processed, 2020.

Based on table 6, the variable quality of audit findings in fraud auditing can be represented by the e-Audit variable with a percentage of 59.8% or equivalent to 0.598. The remaining

40.2% is explained by other variables that are not used in this study such as auditor independence, work stress, or all information related to e-Audit.

Table 7. Statistical Test Results F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	290.084	3	96.695	15.388	.000 ^b
	Residual	163.383	26	6.284		
	Total	453.467	29			

a. Dependent Variable: TTL_KT

b. Predictors: (Constant), TTL_LK, TTL_PA, TTL_PE

Source: Primary data processed, 2020.

Table 7 shows that the sig. column indicates a significance value of 0.000, which means that the value is less than 0.05. Hence, it can be concluded that the e-Audit variable and the work environment simultaneously influenced the quality of audit findings in fraud auditing.

Table 8. Statistical T-Test Results

Model		Unstandardized Coefficients		Standardize d	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.250	9.443		1.297	.206
	TTL_PA	.792	.281	.333	2.813	.009
	TTL_PE	.235	.178	.279	1.315	.200
	TTL_LK	.806	.340	.503	2.375	.025

a. Dependent Variable: TTL_KT

Source: Primary data processed, 2020.

- b. The effect of the application of e-Audit on the quality of audit findings in fraud auditing Table 8 shows the results of the T-statistical test which states that the significance level of the e-Audit variable is 0.009. It means that the results of this study did not support or reject the first hypothesis (H1) because the significance level of the e-Audit variable was more than 0.05.
- c. Effect of the audit work environment on the quality of internal audit findings in fraud auditing Based on table 8, the results of the T-statistical test explains that the significance level of the audit work environment variable is 0.025. It means that the results of this study supported or accepted the second hypothesis (H2) because the significance level of the audit work environment variable was less than 0.05.
- d. Moderated Regression Analysis (MRA) Based on table 9, the parameter coefficient value obtained is 0.017 and has a significance value of 0.929. Then, this value was significant. However, even though it met a significant value of less than 0.05, the audit experience which was considered a moderating variable could not support hypotheses 3 (H3) and (H4). It is because the parameter coefficient value obtained was positive. Audit experience can be considered to be moderating for other variables if the parameter coefficient value has a negative and significant value.

Table 9. Results of the Residual Test of Audit Experience as Moderation Variables in the Relationship between X1, X2, and Y

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.215	5.096		.435	.667
	TTL_KT	-.007	.075	-.017	-.090	.929

a. Dependent Variable: absres

Source: Primary data processed, 2020.

Discussion

1. The application of e-Audit has an effect on the quality of audit findings in *Fraud Auditing*

The results of the first hypothesis (H1) provided evidence that the application of e-Audit did not have or did not partially affect the quality of audit findings in fraud auditing. However, simultaneously the application of e-Audit had an effect on the quality of audit findings in fraud auditing. The results of this study are in line with research previously conducted by Hartoyo (2011) who revealed that the role of the computer-assisted audit technique (CAAT) can detect fraud and can overcome and reduce the potential for fraud. It is because applying the computer-assisted audit technique (CAAT) in implementing e-Audit is one of the essential steps that the Audit Board of the Republic of Indonesia (BPK RI) can take in realizing a transparent, clean, and accountable management of state finances. A computer-assisted audit technique (CAAT) is a computer-assisted technique to help the audit while an e-Audit is a category that uses computer techniques. Of course, it can provide convenience and efficiency in auditing, where auditors only monitor via computer before going directly to conducting field checks to increase the effectiveness and efficiency of the audit in obtaining the maximum possible fraud auditing findings. It is supported by and in line with BPK RI regulation Number 1 of 2017, which regulates SPKN (Government Auditing Standards). It explains that the finances of a country in its management must be orderly, efficient, economical, effective, transparent, obeying the applicable laws and regulations, and accountable by concerning the sense of justice. It means that the application of e-Audit can provide relief to the government in conducting audits.

2. Audit Work Environment affects the Quality of Audit Findings in Fraud Auditing

The second hypothesis (H2) obtained results both partially and simultaneously, which stated that the audit work environment variables had an influence on the quality of audit findings in fraud auditing. The work environment is all aspects that exist around the worker, which can have an influence on each individual in performing task or work (Nitisemito, 2000).

In practice, the company must be able to position and reflect comfortable working conditions and be able to provide work support to employees, both in terms of position status between superior and subordinate levels. It must reflect comfortable conditions because comfort can reduce the risk of work stress that may be felt by workers. Work stress can be interpreted as a condition that disturbs comfort when in the work environment so that it allows issues that deviate from the prevailing norms. For this reason, it is necessary to adapt to the work environment. Stress conditions faced and felt by auditors will have an impact on auditors to do things that tend to be wrong. Thus, it can change a person's attitude into someone who is not free or independent. The results of this study are in line with research conducted previously by Rahayu and Suryono (2016), which discovered that freedom has a significant effect on audit quality. It can be concluded that the audit work environment has an influence on the quality of audit findings. This condition obliges auditors to conduct and perform field inspections throughout Indonesia within the aquent period. In such conditions, there are numerous pressures for auditors so that it can lead to work stress due to a lack of security when performing duties in conducting audits. Therefore, it can interfere with the independence or freedom of auditors in the quality of audit findings in fraud auditing.

3. Audit experience can moderate the relationship between e-Audit Implementation and the Quality of Audit Findings in Fraud Auditing

In the third hypothesis (H3), the results show that the audit experience variable as a moderation cannot moderate the relationship between e-Audit as an independent variable and the quality of audit findings in fraud auditing as the dependent variable. The results of this study are in line with the results of research conducted by Singgih and Bowono (2010), which stated that audit experience has no effect on audit quality. It could be because e-Audit and audit experience have different roles, where e-Audit only acts as a means of data synergy whereas audit experience can play a role in detecting fraud during field checks to achieve the quality of audit findings in the maximum fraud auditing.

4. Audit experience can moderate the relationship between the Audit Work Environment and the Quality of Audit Findings in Auditing Fraud

The fourth hypothesis (H4) shows that the audit experience cannot moderate the relationship between the audit work environment as an independent variable and the quality of audit findings in fraud auditing as the dependent variable. The results of this study are in line with research conducted by Singgih and Bowono (2010) who revealed that audit experience has no influence on audit quality. It could be because respondents in this study had accumulated audit experience of more than five years, starting from before and after becoming auditors at the Indonesian Audit Board of the Republic of Indonesia. Further, based on the length of time using e-Audit, the majority of respondents were more than three years old. Even though the duration of using e-Audit was more than three years, the fact was that the audit experience could not moderate the audit work environment. It can also be caused by a lack of special training from the Audit Board of the Republic of Indonesia itself. Therefore, numerous auditors did not understand the use or application of e-Audit.

CLOSING

Conclusion

Based on the results of research and discussion, the following conclusions can be drawn:

1. The implementation of e-Audit had an influence on the quality of audit findings in fraud auditing at the Audit Board of the Republic of Indonesia (BPK RI).
2. The audit work environment had an influence on the quality of audit findings in fraud auditing at the Audit Board of the Republic of Indonesia (BPK RI).
3. Audit experience did not moderate the application of e-Audit on the quality of audit findings in fraud auditing at the Audit Board of the Republic of Indonesia (BPK RI).
4. Audit experiences did not moderate the audit work environment on the quality of audit findings in fraud auditing at the Audit Board of the Republic of Indonesia (BPK RI).

Limitation

The author has several limitations that may cause inaccuracies in this study, including:

1. The amount of data collected was not maximal because the data was distributed when the auditors were busy performing field inspections. Several of the auditors were on duty outside the city.
2. The scope of this research is only conducted in one Auditorate of State Financial (AKN) at the Audit Board of the Republic of Indonesia (BPK RI). Hence, the research results are still limited. Researchers could only conduct interviews with one of the auditors.

Suggestion

The following are suggestions that can be considered for future researchers, including:

1. Further researchers are suggested to add data in the form of interviews from several auditors as the research respondents.
2. Further researchers are expected to expand the scope of research not only in one Auditorate of State Financial (AKN) at the Audit Board of the Republic of Indonesia (BPK RI) but also in all AKNs at BPK RI.
3. Further researchers are suggested to collect data from May to July. Thus, the data obtained is more relevant. It avoids the busy time of auditors who are frequently on assignment outside the city.

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