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Literature Review on The Role Of Auditor Independence, Professionalism, And Experience On Audit Quality

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ABSTRACT

Various relevant studies that have been conducted previously can support theories about identifying the influence and correlation between variables on audit quality. Audit quality is an important aspect of ensuring integrity and trust in an organisation's financial statements. This study aims to explore how the role of auditor independence, professionalism, and experience can influence and improve audit quality on corporate finance and stakeholder trust. The research method used is Systematic Literature Review (SLR) to explore and review theories, concepts, and previous research results relevant to the role of auditor independence, professionalism, and auditor experience in determining audit quality from 2020 to 2024, which involves analysing 16 out of 50 articles selected from search results using the google scholar application. The articles taken as samples are articles published in 2020-2024 indexed by Sinta 1-5, Garuda, or reputable international journals indexed by Copernicus and Scopus. The results of this study prove that: (1) Auditor independence can play a significant role in improving audit quality. (2) Auditor professionalism is able to play a role in improving audit quality. (3) Auditor experience can play a role in improving audit quality.

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INTRODUCTION

In a digital age characterized by the complexity of financial transactions in the advancing business world and the rapid development of technology, audit quality is increasingly crucial in maintaining the integrity of global financial markets. A high-quality audit plays a role in not only ensuring that an organization's financial statements are accurate and meet applicable standards, but also that they can be trusted by stakeholders ([Anselmus Rufus Kodu, 2024](#)).

Audit quality is the ability of an auditor to carry out his duties based on auditing principles and quality control standards to examine records/books and accurate evidence and then report on material misstatements in the client's financial statements ([Azwar et al., 2023](#)). When auditors fail to provide quality audit reports, it can lead to manipulation of financial statements, which is detrimental to stakeholders. Audit quality is measured through auditing standards, to achieve good audit quality, in carrying out their duties, each auditor is required to always be guided by auditing standards ([Anselmus Rufus Kodu, 2024](#)). In addition, audit quality is also determined by internal factors within the auditor, including professionalism, independence and auditor competence.

In recent years, many problems have arisen due to the low quality of audits of financial statements, thereby reducing the level of public trust, including cases that have become a global spotlight are fraud scandals in accounting practices that still occur frequently, such as the involvement of Price Waterhouse Coopers, which is one of the Big Four Public Accounting Firms in a branch office located in China in 2024, in supporting fraud in the issuance of bonds to manipulate financial statements from 2019 to 2020 by increasing revenue by 350 billion yuan carried out by a giant property company in China, namely a subsidiary of the Evergrande Company ([CNBC Indonesia, 2024](#)). Another phenomenon impacting the Independence factor is the case of alleged corruption and irregularities involving the Supreme Audit Agency (BPK) revealed in the trial of former Minister of Agriculture. A BPK auditor allegedly asked Ministry of

Agriculture (MOA) officials for Rp12 billion to secure an unqualified opinion (WTP) on the ministry's financial statements, despite findings of discrepancies in the food estate programme. Of this amount, the Ministry of Agriculture has only handed over Rp5 billion ([Kumparan.com](https://kumparan.com)). As well as a phenomenon that has an impact on the experience of auditors is the case of violations. The Ministry of Finance (Kemenkeu) sanctioned the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Partners and Public Accountant Kasner Sirumapea, the auditors of the 2018 financial statements at PT Garuda Indonesia (Persero) Tbk (GIAA). The sanction lasts 30 days from the signed decree. The Ministry of Finance team of the Financial Profession Development Centre (PPPK) determines sanctions such as a 1-year license suspension in Kasner Sirumapea which is active from 27/07/19. Because the decision letter was signed on 27/06/19. Kasner is considered to have committed a serious violation of a potentially significant opinion effect. Independent Auditor's Report (LAI). He said, Kasner had committed three violations. First, Kasner was incorrect to assess the substance of transactions relating to the recognition of receivables and other income at the start of accounting activities. Then, Kasner inadequate audit evidence to assess the accuracy of accounting processing in the underlying agreement of the transaction in accordance with the substance of the transaction was not fully accepted. 'The three public accountants have not considered facts after the date of the financial statements, as a basis for considering the appropriateness of treatment. This is a breach of Auditing Standard 560 (<https://pppk.kemenkeu.go.id/>).

The rise of financial reporting scandals that have occurred in public accountants in Indonesia and abroad has had a major impact on public confidence in the public accounting profession. And what is a big question for the public is why these cases involve the public accounting profession, where they should be an independent third party that provides assurance of the relevance and reliability of financial statements, because the profession has an important role in providing information that can be trusted and relied on by other parties with an interest in financial statements. To prevent cases of scandals against financial statements, auditors must improve their audit quality by maintaining accountability trust and completing their work in accordance with established audit standards. Auditors are expected to have high independence in carrying out their responsibilities.

Auditor independence, which includes independence in fact and appearance, is an important factor amid increasing pressure from clients and the complexity of business relationships to produce high audit quality. Independence is an auditor has freedom of position in his attitude and appearance that is not easily influenced and does not take sides with anyone when dealing with outside parties related to the tasks he carries out. This is in line with research conducted ([Rahmadani et al., 2024](#)) which states that independence has a positive effect on audit quality, these results prove that auditors can evaluate financial reports objectively when they maintain independence, accurately describing the condition of the organization. As a result, all parties involved can trust the validity of the auditor's report. Auditor independence, demonstrated through impartiality in the performance of duties, demonstrates integrity towards creditors, businesses, and stakeholders who rely on audited financial statements. Thus, high audit quality correlates with high auditor independence. However, in contrast to the results of research conducted by (Nugroho et al., 2024) which shows that independence has no effect on audit quality because if the examination is still interfered with by personal matters and there is interference from outside parties regarding the findings of the examination, it will adversely affect audit quality. Whereas the second general standard (SPAP, 2016) states that "In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor".

Meanwhile, auditor professionalism is tested by the need to continue to follow developments in international accounting standards and increasingly stringent regulations. Professionalism is an attitude of a person who can be relied on to complete a job and comply with all applicable regulations. According to ([Pertiwi et al., 2023](#)) A professional is considered trustworthy and reliable in carrying out his responsibilities, and is able to be held accountable for the results of his work. There are five main aspects of professionalism that must be upheld in a profession, namely commitment to the profession, social responsibility, independence, belief in the profession, and interaction with fellow professionals. This is in line with research conducted by ([Rizki Yuliana Wahyu Fauzia, 2024](#)) Better auditors will maintain a high level of independence

against all forms of external threats and an attitude that does not prevent clients from reporting problems in order to maintain audit quality. However, contrary to research conducted by [\(Astuti, 2024\)](#) it proves that professionalism does not affect audit quality. In terms of wanting professionalism to lead to tasks in accordance with their fields, professional standards and professional ethics. As an auditor, you should comply with all applicable provisions and regulations so that fraud does not occur.

In addition to independence and professionalism, experience is also very important in influencing audit quality. The Indonesian Institute of Accountants states that audits must be carried out by parties with technical insight and the education required to become an auditor. Experience is knowledge or skills acquired by a person through direct involvement in real events, situations, or activities over a period of time. Auditor experience refers to the auditor's ability to carry out audit tasks (Rahmadani et al., 2024). Experience is related to the number of assignments and the length of time the auditor has been conducting audits. An experienced auditor finds more uncommon items than a less experienced auditor, but there is no difference between experienced and less experienced auditors in finding common items (Akbar & Handayani, 2024). This study is in line with research conducted by (Rahmadani et al., 2024). This shows that increasing the auditor's flight hours in auditing financial statements has a negative effect on audit quality. As a result, the auditor's extensive experience also results in monotonous audits and lack of training. In general, experience also reflects an individual's proficiency in technical and practical aspects. However, in contrast to research conducted by (Nugroho et al., 2024), auditor work experience has no effect on audit quality, because it has been proven that auditors who have longer experience do not guarantee that the quality of the audit produced is good, and the length of time they have been an auditor also does not guarantee that auditors can easily find the causes of errors made by clients.

Through a Systematic Literature Review (SLR) approach, and through a comprehensive review of empirical and theoretical research, this article aims to explore how the roles of auditor independence, professionalism, and experience impact audit quality in corporate finance and stakeholder confidence.

It is expected that the results of this study can provide a better understanding of the impact of these three factors on audit quality. This information can be useful for auditors, KAP, and regulators in improving audit quality. It is expected that this study can provide a significant contribution to the literature review in the field of accounting and auditing, especially in enriching the understanding of factors that influence audit quality.

THEORETICAL REVIEW

Agency Theory

In 1976, Jensen and Meckling introduced agency theory as a theoretical foundation in accounting. This theory examines the relationship between shareholders (principle) and company managers (agent) who may have different interests. To overcome potential agency conflicts, the role of auditors as independent, professional, and experienced third parties is required. Auditors are responsible for ensuring that the financial statements prepared by management are free from errors and prevent the possibility of misreporting and corruption. This aims to avoid conflicts between management and shareholders.

The auditor acts as a liaison between the principle and agent who may have different interests in running the company. Audit results on financial statements provide accurate information about the condition of the company, so as to prevent information asymmetry between the two parties and support the principle in the decision-making process. Positive results from the audit process give confidence to the principal that the financial statements prepared by the agent are reliable. Conversely, if there are discrepancies or findings during the audit, the auditor may provide important suggestions or notes that require improvement or explanation. This is useful to prevent potential fraud, manipulation, or errors that could harm the principle (Nabil & Dwiridotjahjono, 2024).

Audit Quality

According to Salsadilla et al. 2023, audit quality refers to the auditor's ability to identify violations that occur in the accounting system when conducting an audit of financial statements, as well as the accuracy in reporting these findings in the audit financial report. A quality audit can be defined as an audit conducted by auditors who are adequately qualified and independent. Auditors' qualifications include their ability to recognize errors in financial statements.

Hasugian, (2022) stated that audit quality is related to the possibility of the auditor not providing an unqualified opinion on financial statements containing material errors. When auditing a client's financial statements, auditors may find violations in the accounting recording system, and they must produce audited financial statements in accordance with applicable auditing standards and the code of ethics for public accountants. Audit quality includes various possibilities in which the auditor, when auditing a client's financial statements, can identify misstatements in the client's accounting system and record them in the audited financial statements (Mulatsih & Feriyana, 2023).

According to Sornin Daniel & Rahayu, (2020), there are several indicators used to measure audit quality, including: (1) reporting all errors found in the client, (2) understanding the client's accounting information system, (3) demonstrating a high commitment to audit quality, (4) following auditing and accounting principles when conducting field work, (5) not immediately believing the client's statements, and (6) being careful in decision making.

Independence

Independence in the public accounting profession is very important to ensure objective and reliable audit results. According to Qibthiyyah & Suryani (2020), independence is a mental attitude that is free from external influences so that auditors cannot be controlled or influenced by other parties, which includes honesty in considering facts and impartial objectivity in preparing and delivering opinions, and by maintaining an independent attitude, auditors are able to protect audit quality and build public trust (Laksita & Sukirno, 2019).

Auditor independence has two important dimensions revealed by Terawati (2023), namely independence in facts which includes honesty, freedom, and objectivity, and independence in appearance which includes how outsiders perceive auditor independence to avoid the impression of dependence. This dimension is important to maintain the auditor's reputation as a party that is truly free from influence, so that independence becomes an attitude that shows the auditor's impartiality in testing, evaluating, and preparing audit reports, as stated by Suryandari & Endiana (2021), who underline that auditors must be able to report the actual conditions found in the field without pressure from any party, although a long relationship with the client can reduce this level of independence, which can be overcome by peer review and restrictions on non-audit services.

The Public Accountant Code of Ethics emphasizes the importance of objectivity and integrity as the basis for auditor independence by avoiding conflicts of interest in order to produce reports that truly reflect auditor independence in every step of the audit (Siti Rodiah et al., 2024), and from the public perspective, (2024), and from the public perspective, research by Asfan & Srimindarti (2024) shows that the independent attitude of auditors plays a major role in building public trust, which is supported by professional ethics in maintaining a balance between professionalism and independence in order to avoid public perception that auditors are influenced by certain parties. thus, Rahmadani et al. (2024) state that strong independence in the public accounting profession will increase public trust in auditors and the quality of audits produced.

Professionalism

Professionalism in the auditor profession includes important aspects such as dedication, responsibility, independence, and ethics, which are the foundation for auditors in carrying out their duties. According to Qibthiyyah & Suryani. (2020), professionalism includes an auditor's commitment to his profession, including his ability to detect errors and apply expertise professionally to produce quality audits. Professionalism is not only seen from how well the auditor fulfils the task, but also from his attitude and behaviour in maintaining integrity. The standards set by the Indonesian Institute of Certified Public Accountants (IAPI), such as general standards,

fieldwork standards, and reporting standards, serve as guidelines that professional auditors must comply with (Sihombing et al., 2021). By following these standards, auditors demonstrate their commitment and competence in carrying out audits accurately and according to applicable procedures.

Siti Rodiah et al. (2024) also underline that professionalism is measured through the auditor's attitude and commitment to working honestly, avoiding fraud, and upholding existing ethical principles. By having a professional attitude, auditors can maintain the quality of the audits produced so that the results of their work can be more trusted by the wider community and other stakeholders. Professional auditors will try to comply with existing codes of ethics and accounting principles to maintain honesty in their work, which is the main reflection of their professionalism.

Furthermore, the Indonesian Institute of Accountants (IAI) emphasizes that ethics is an important part of auditor professionalism. Ethics not only help maintain the integrity of the profession, but also avoid unhealthy competition between fellow auditors. Astuti (2024) explains that an auditor must uphold the ethical standards set by IAI in order to work objectively and not be influenced by external pressure. When auditors work in accordance with ethics, they can reduce the risk of conflicts of interest, increase public trust in the reports they produce, and strengthen the role of accountants in providing information that is important for better business decision making. Without ethics, the accounting profession will lose credibility, and the public will doubt the reliability of the information produced, thus reducing the value of accounting as a support for financial decisions.

In relation to audit quality Astuti (2024) relates auditor professionalism to Agency Theory, which states that auditors are tasked with reducing conflicts between company owners and managers by providing accurate and impartial reports. This conflict can occur when the owner is dissatisfied with management performance that does not meet expectations. Here, auditor professionalism plays a big role because professional auditors will maintain independence and prioritise the public interest above all else. To get social recognition, an auditor also needs to show that his work is not only important for clients, but also for the wider community, by showing high dedication, working independently, supporting ethical rules, and establishing good relationships with fellow colleagues.

According Anggoro (2024) state that auditor professionalism is not only a matter of compliance with regulations, but also includes broader responsibilities. Professional and responsible auditors increase the trust of financial statement users in audit results, which in turn contributes to economic stability and the credibility of financial markets. By demonstrating professionalism, auditors understand the importance of maintaining good relationships with the public, clients, and peers, and are prepared to sacrifice personal interests if necessary to ensure objectivity in their work.

Auditor Experience

Auditors with extensive experience tend to have a deeper understanding of industry complexities, regulations, and audit best practices. They can recognize patterns that may be hidden to less experienced auditors, and are able to make more targeted and informed decisions in the face of complex audit challenges. In addition, professional experience also enriches auditors' interpersonal and managerial skills, enabling them to communicate effectively with clients, audit teams, and other relevant parties, which in turn supports the collection of more complete and accurate information and facilitates a more efficient and effective audit process overall (Ginanjari Rakhmatullah & Reskino, 2024).

Sisworini et al. (2024) explain that audit experience is the accumulation of time spent by auditors in auditing financial statements, both in terms of the length of time worked and the number of tasks completed. To increase work experience, auditors can be involved in various types of audit tasks. The more tasks that are carried out, the more experience the auditors have, which allows them to develop various estimates related to the audit results. This is in line with research Sihombing et al. (2021) which states that auditor experience refers to how long a person has worked in the audit field and how many responsibilities he has carried out and the types of companies that have been audited in the financial statements.

According to Rahmadani et al. (2024) auditor experience is a key factor in determining their success, because it has a direct influence on audit quality. With experience, auditors are able to process information, assess various possible solutions, and make the right decisions. This is difficult to achieve without sufficient experience, so auditors need to build extensive and complex memory structures through their experience, in order to fulfil all information needs to draw accurate conclusions.

Terawati. (2023) explain that auditor experience consists of several dimensions: Education (including education that is in accordance with professional standards and has adequate knowledge and skills), Professional Training with attending training according to the profession), and Length of Time/Tenure including the length of time working in the audit field and the number of audit assignments that have been carried out.

RESEARCH METHODS

The research method used is Systematic Literature Review (SLR) or a comprehensive literature analysis review and mapping of recent empirical studies relevant to the topic systematically. This research uses a qualitative approach to literature study and secondary data analysis. A qualitative approach to literature study to explore and review theories, concepts, and results of previous research relevant to the role of auditor independence, professionalism, and auditor experience in determining audit quality. Meanwhile, secondary data analysis is carried out by comparing previous research articles conducted by previous researchers to answer the problems to be revealed. The data used in this study are sourced from various reliable literature and journals relevant to the research topic. The main data sources are journal articles, books, and current research reports that discuss the role of auditor independence, professionalism, and experience in improving audit quality.

The articles to be used are collected through literature searches using electronic databases such as google scholar with the keywords independence, professionalism, and auditor experience. Articles to be taken as samples are articles published in 2020-2024 indexed by Sinta 1-5, Garuda, or Index Copernicus and Scopus indexed reputable international journals. Based on the search conducted, 50 articles were found and those that met the qualifications to be sampled were 16 scientific articles. Data analysis was conducted by categorizing the findings based on key themes, such as auditor independence, professionalism and experience. Focusing on the analysis of results from previous studies, this research discusses the influence of the role of auditor independence, professionalism, and experience on improving audit quality, with the aim of achieving higher audit quality standards.

RESEARCH RESULTS AND DISCUSSION

The Role of Auditor Independence in Improving Audit Quality

This discussion examines its role in improving audit quality. Independence was used in 10 articles and considered significant in 8 articles. This indicates a greater consensus in the literature that auditor independence plays an important role in determining audit quality. Research conducted by Asfan & Srimindarti, (2024); Astuti, (2024); Natsir et al., (2023); Sihombing et al., (2021); Terawati, (2023) shows that auditor independence has a positive and significant effect on audit quality Anselmus Rufus Kodu, 2024. In agency theory, auditor independence is very important to maintain audit quality. If auditors are not independent, trust between owners and management can be compromised. In contrast, independent auditors can work more honestly and objectively, helping to reduce conflicts of interest, ensure more accurate financial statements, and improve audit quality. The interpretation of these results illustrates that independent auditors tend to produce higher quality audits. Auditor independence reflects attitudes and actions in conducting examinations objectively, without favoring anyone and not being influenced by other parties, including clients (Anselmus Rufus Kodu, 2024), where independent auditors will always be honest and objective in considering facts or audit evidence so that the audit they carry out will produce good quality Terawati, (2023), this confirms that an auditor must have a firm nature that does not choose sides to any party and if there is an error it must be reported based on existing evidence (Sihombing et al., 2021), so that in carrying out audit activities, auditors must be supported by an independent attitude so that they are free from pressure from related parties (Astuti, 2024)

The Role of Auditor Professionalism in Improving Audit Quality

In this discussion, the role of professionalism in improving audit quality is examined. Professionalism is used in 5 out of 7 articles which are considered to have a significant effect of 71%. According to Hutagaol, (2023), auditor professionalism has a significant effect on audit quality, because it shows the commitment of an auditor to carry out his work responsibly, objectively, and with integrity. Professionalism includes five main aspects: devotion to the profession, social obligations, autonomy, belief in the profession, and relationships with fellow professionals. Through professionalism, auditors are expected to not only adhere to applicable accounting principles, but also have a strong ethical attitude so as to maintain independence and high audit quality.

This is in line with agency theory which highlights the importance of auditor professionalism in overcoming conflicts between principals (owners) and agents (management). As an independent party, the auditor helps reduce information asymmetry between the two parties by ensuring the audited financial statements are transparent and accurate. Professionalism also allows auditors to detect and prevent acts of financial statement manipulation by management, which is often a form of moral hazard in agency relationships. By maintaining high ethical standards and competence, auditors can provide confidence to the principal that the financial statements reflect the true condition.

Thus, professionalism is not only the foundation for auditors to carry out their duties independently and effectively, but also strengthens the trust of principals in the audit results. In addition to helping solve agency problems, auditor professionalism plays a key role in ensuring high audit quality, building reputation, and maintaining the credibility of the audit profession. The relationship between professionalism, audit quality, and control functions in agency theory explains how auditors can contribute to maintaining public trust in financial statements and their profession.

The Role of Auditor Work Experience in Improving Audit Quality

Apart from independence and professionalism, we will discuss the role of auditor work experience in improving audit quality. Based on research conducted by Natsir, et al. (2023) Experienced auditors tend to be more effective in identifying errors in financial statements and have a deeper understanding of the problems associated with these errors. Another study was also conducted by Sihombing, et al. (2021) which states that with his work experience, an auditor can overcome the various complexities of audit tasks more smoothly. This has a positive impact on the quality of the resulting audit report. Over time and the longer auditors are in their profession, they will accumulate more valuable experience. Thus, the auditor will be more skilled in producing reports that are not only adequate, but also accurate and informative.

Public accountants will become more skilled in various aspects of their work, especially in identifying risks that may arise, analyzing information more carefully, and making more precise and accurate audit decisions. This continuous learning process will contribute significantly to improving overall audit quality. Auditors who have more experience usually have a better ability to detect errors or discrepancies that may be contained in the client's financial statements. In the context of agency theory, good audit quality plays an important role in reducing the information gap between principals (owners or shareholders) and agents (company management). This theory reveals that the relationship between the two parties is often characterised by potential conflicts of interest, where agents may take actions that are not always in line with the interests of the principal. Experienced auditors have higher expertise in identifying manipulative actions taken by management, such as financial statement engineering or behaviour that is not in accordance with professional ethics.

With sufficient work experience, auditors can ensure that the financial statements accurately reflect the company's financial condition, thus providing assurance to the principal of the reliability of the report. In addition, work experience also allows auditors to provide more relevant and constructive recommendations to improve the client's financial reporting system. This strengthens the monitoring mechanism in agency theory, so that conflicts of interest can be minimised. In this way, they will not only improve their professional skills, but also provide added value to clients and support the integrity and reliability of audited financial statements. This

combination of work experience and the application of agency theory is the foundation for creating high quality and reliable audit reports.

CONCLUSION

Based on the research that has been conducted, it has discussed the role of auditor independence, professionalism, and experience in improving audit quality. Auditor independence, which includes freedom of attitude and objectivity, is an important factor because an impartial auditor allows for a more honest assessment of the financial statements, increasing the credibility of the audit results. Professionalism is also key in audit quality, where a high professional attitude allows auditors to work efficiently and responsibly. Professional auditors have a commitment to ethical standards and expertise that promote objectivity and maintain audit quality, especially in the presence of conflicts of interest. Auditor experience, on the other hand, provides added value as more experienced auditors have more honed skills in detecting financial statement anomalies and errors. With sufficient experience, auditors tend to be able to manage various complex audit situations, resulting in more accurate and reliable reports.

This study has limitations related to literature data which only covers articles from 2020 to 2024 and may not fully represent all conditions in the field. Therefore, further research is recommended to expand the range of data, for example by involving direct field studies and involving more variables that may be relevant. This research confirms the importance of companies and public accounting firms continuing to strengthen auditor independence, professionalism, and experience to improve audit quality. This can be done by implementing rotation policies and continuous training programmes, maintaining the stability of the audit team to share knowledge, and providing sufficient legal protection for auditors to work without pressure. In addition, companies should prioritise recruiting auditors who have high professionalism and encourage them to be active in professional development. With these efforts, audit quality can be improved so that the results are more accurate and can be trusted by stakeholders.

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