

Auditor Competence, Independence And Workload And Their Impact On Audit Quality

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Abstract: This study intends to measure some of the indicators that determine the audits quality published by the Indonesian Institute of Certified Public Accountants. The indicators measured are auditor's competence, independence, and workload and. Audit quality is measured by the presence or absence of violations committed by the auditor during the audit. The data are obtained from the results of PPPK examinations for the period of 2014 until 2017 and Annual Public Accountant Firm Report to Ministry of Finance. Data is processed by logistic regression. The results show that, for Indonesia, audit quality is more determined by the independence and professionalism of professional staffs. Where independence has a positive effect while the workload of professional staff has a negative effect on audit quality. More interesting for the case of Indonesia, the workload of Public Accountants (partners) and the competence of Public Accountants does not affect audit quality. This shows there are problems in the pattern of Continuing Professional Education that has been carried out as well as in the role of the Public Accountant in implementing the engagement

Index Terms: Auditor competence, auditor independence, auditor workload and audit quality.

1. INTRODUCTION

May 3, 2011 is a historic date for the Indonesian Public Accountants profession. This is because on that date the government promulgated Law Number 5 Year 2011 concerning Public Accountants. The ratification of this Law is a form of state recognition of this profession as well as a form of protection for the profession and users of Public Accountants services. One of the most important provisions in this Law is the granting of special rights to Public Accountants to provide insurance services. As explained in the Act, insurance services are services that contain the opinions of public accountants regarding whether financial information is in accordance with relevant criteria. To guarantee the rights of this Public Accountant, the Public Accountants Act also regulates criminal threats for those who are not Public Accountants with imprisonment of six years when providing insurance services. Thus, with this provision, it is expected that insurance services will only be provided by those who have competencies so that quality audits will be obtained. However, since the promulgation of the Public Accountants Act, audit quality in Indonesia is still questionable because of the emergence of two major audit scandals in Indonesia, namely an audit scandal over the financial statements of PT Indosat, Tbk. and PT Sunprima Nusantara Pembiayaan (SNP) Finance which involved two large Public Accountants Firm (KAP). Not only that, the Finance Professions Supervisory Centre-Ministry of Finance (PPPK-MoF), in 2015 stated that 75% of the audit engagements examined during 2014 did not meet audit standards. These conditions make it difficult for us to determine whether audit quality in Indonesia have been achieved. Audit quality has become the concern of many regulators, professional associations and academics.

In the Southeast Asia region, the Accounting and Corporate Regulatory Authority (ACRA) Singapore as the profession regulator in Singapore published audit quality indicators for Singapore. In addition, in Indonesia, the Indonesian Institute of Certified Public Accountants (IAPI) has also issued indicators in determining the quality of an audit. On the academic side, many studies have been conducted including research conducted by DeAngelo (1981), Hoitash (2007) and Bae and Lee (2013). The attention of various parties to audit quality is inseparable from the role of the audit of financial statements. In agency theory, the relationship created between capital owners and management will create a number of costs to oversee management (Jensen and Meckling, 1976, Ahmad & Ahmad, 2018). In connection with this, the external audit plays a role in reducing information asymmetry in accounting numbers and reducing financial costs that arise from the agency relationship between management and company owners (Piot, 2001). For this reason, a quality audit is needed to produce a good effect as a monitoring tool (Piot, 2001). Although much attention has been paid to audit quality, until now there is still no agreement regarding the meaning of quality audits (IAASB, 2014). However, in academia there are two of the most referred meanings, namely definitions according to DeAngelo (1981) and according to DeFond and Zhang (2013). DeAngelo interpreted audit quality as the possibility of the auditor identifying violations of internal control and presenting it in the report (1981). On the other hand, DeFond and Zhang (2013) define audit quality as a higher confidence in the quality of financial statements that have quality. In the auditor profession, audit quality is assessed from compliance with audit standards (Christensen, 2016). Differences in defining audit quality have implications for differences in measuring audit quality. Several studies aimed at measuring audit quality use different approaches and proxies. As research conducted by Hoitash et al (2007). Hoitash uses the absolute value of performance-adjusted discretionary accruals and the measurement of accrual quality as a proxy for measuring audit quality. In contrast to Hoitash, Ettredge et al (2014) in their study used restatement of financial statements as a proxy for poor audit quality. Other proxies that are also commonly used by researchers include literature studies, fee differentials, the presence or absence of lawsuits, accuracy of income estimates, and income coefficients (Carlin et al, 2009). Not only in the proxy used, research in determining the

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factors that influence the quality of an audit is also ongoing. Among them is a study conducted by DeAngelo (1981) which examined the impact of the size of KAP on audit quality. Hoitash et al (2007) conducted a study by assessing how the influence of unusual audit fees on audit quality. In addition to these studies, Chang et al (2017) also attempted to analyze the effect of auditor workload on audit quality. In addition to the commercial sector, research on audit quality is also carried out in the public sector including research conducted by Deis Jr. and Giroux (2004) that measures audit tenor, number of clients, size of KAP and client financial conditions, and supervision from other parties on the quality of institutional audits school. As an association of Public Accountants in Indonesia, IAPI also conducts studies related to audit quality. On September 10, 2018, IAPI issued a Decree of the IAPI Management Board which regulates audit quality indicators for KAP in Indonesia. In the IAPI Board's Decision, IAPI believes that audit quality is influenced by audit competence, ethics and independence of auditors, time allocation by key engagement personnel, quality control system, results of supervision or inspection, range of control arrangements, organization and management of KAP and fee policy. Based on this, IAPI believes that by increasing these components, the audit quality in Indonesia can also be improved. With this in mind, this paper intends to examine three components which, according to IAPI, will affect audit quality, namely auditor competence, auditor independence and auditor workload. This research is expected to provide empirical evidence whether these three components identified by IAPI really affect audit quality in Indonesia.

2. LITERATURE STUDY AND HYPOTHESIS DEVELOPMENT

The first study that can be identified with regard to audit quality is research conducted by DeAngelo (1981). DeAngelo conducted a study to test whether the size of KAP affects audit quality. In his research, DeAngelo treated the size of KAP as an independence proxy for KAP, for that, DeAngelo used KAP income as a measure of the size of a KAP. According to DeAngelo, the greater the KAP's income, the more the KAP will become independent because its income is not dependent on one client. The results of his research show that the greater the size of a KAP, the more the quality increases. Another research can be identified is the research conducted by Hoitash et al (2007). The purpose of the research conducted by Hoitash et al (2007) is to measure the relationship of the profit of the audit to audit quality. The use of profits is based on the methodology that KAP independence is influenced by effort and risk-adjusted fee. From the results of their research, Hoitash et al concluded that there was no negative significant relationship between total revenue and all audit quality proxies. Bae and Lee (2013) also conducted research on audit quality. In his research Bae da Lee used KAP measures measured using proxies in the form of audit company revenues, number of offices, and the number of professional employees. This study concludes that the magnitude of KAP and audit fees are positively related to audit quality. In his research, the magnitude of KAP was measured using the level of involvement proxied by discretionary accruals and modified opinions. In addition, research related to audit quality is carried out by Chang et al (2017). In his research, Chang et al wanted to find out the effect of the audit workload on the

possibility of audit deficiency based on the results of PCAOB's examination. The results of the research conducted by Chang et al were that the audit burden had a positive effect on the occurrence of audit violations. In Indonesia, research related to the audit was conducted by Rahmina and Agoes (2014) and Sarwoko and Agoes (2014). Rahmina and Agoes in their study aimed to measure the effect of auditor independence, audit tenor and audit service benefits on audit quality. In this study, researchers applied primary data collection in the form of questionnaires to Public Accountants who were members of the Capital Market Accountants Forum (FAPM). Researchers concluded that in general, tenor audits and audit service benefits have a positive influence on audit quality. Sarwoko and Agoes (2014) conducted a study on the impact of auditor specialization, auditor independence and audit procedures on the auditor's ability to find fraud. The research conducted by Sarwoko and Agoes concluded that these three independent variables can influence the ability to detect fraud. As we can see from the explanation above, we can conclude that audit quality is still an interesting object to be discussed because there are still many unanswered things related to audit quality. In this case the notion of a quality audit itself cannot be concluded. In this study, auditor compliance with auditing standards is used as proxy in measuring audit quality. This is in line with the statement of Donovan et al (2014) which requested that the institutional features of the audit process be included in defining audit quality. Besides being in line with the opinion of Donovan et al, the use of compliance with Audit Standards is also in line with the notion of audit quality in the scope of the Public Accountants profession (Christensen, 2016). For auditor competence, this study uses the approach used by IAPI (2018) where IAPI believes that the more Continuing Professional Education (CPE) is followed, the higher the auditor's competency. IAPI believes that auditor competency is one aspect that affects audit quality (2018). This is also supported by research conducted by Mansouri et al (2009) which shows that auditor competence can help in detecting fraud in financial statements. In addition, the results obtained by Chen et al (2013) in their study also concluded that auditor competence has a positive influence on how well an audit is conducted. Based on these conditions, the first hypothesis that can be compiled is Auditor Competence will positively influence audit quality. In the matter of auditor independence, this study uses KAP income as used by DeAngelo (1981). research conducted by DeAngelo shows that high income will create an independent auditor. The results of the research conducted by DeAngelo concluded that auditor independence had a positive influence on how well the audit was carried out. Likewise, the results obtained by Francis and Yu (2009) who use proxy the courage to report the problem of the continuity of the client's business to measure auditor independence. The results obtained are the same as those concluded by DeAngelo, where independence has a positive effect on audit quality. Thus, the second hypothesis that can be enforced is auditor independence has a positive influence on audit quality. The last independent variable namely time used by key personnel, in this study this variable is measured by using the ratio of the Public Accountant's workload and professional staff workload as applied by Chang et al (2017). Chang et al (2017) defines the use of this personnel time as the auditor's workload. The auditor's workload can be easily understood as work that must be done by the auditor within the stipulated period or it

can be said that the auditor must complete all audit engagements within a predetermined time period and limited resources. Considering that an audit engagement involves a team consisting of different levels, Chang et al divides the auditor's workload into two, namely peer workload and professional staff workload (2017). Partner workload is the ratio of the number of engagements to number of partners and professional staff workload is the ratio of the number of engagements to the number of professional staff. The approach used by Chang et al (2017) was also applied in this study. Chang et al (2017) concluded that workload has a positive effect on the level of violation of the standard. This has also been the concern of regulators such as PCAOB or professional associations such as IAPI where they argue that the auditor's workload will have a negative influence on audit quality. For this reason, in this study the hypothesis that is built is that the auditor's workload negatively affects audit quality.

3. RESEARCH METHOD

In this study, secondary data was used. Data were obtained from reports on the results of periodic inspections of Public Accountants and KAP conducted by the PPPK-MoF in the 2014-2017 period and annual KAP report for the same period. The population of this study is all Public Accountants in Indonesia who conduct audit engagements and have been examined by the PPPK-MoF. In the range of 2014 to 2017 the number of Public Accountants in Indonesia that have been examined during periodic examinations is 275 Public Accountants. The Public Accountant who is sampled is a Public Accountant whose information about the year of the audited book is known. If there is a Public Accountant that does not have information on the audited financial statement year, then the Public Accountant is excluded from the sample. Audit quality in this study is defined as whether or not in providing services the auditor violates audit standards. Thus, this variable will have two opportunities, namely whether there is a violation of audit standards or not. If there is no violation of the standard, then the audit has a certain quality, but if there is a violation of the audit standards then the audit does not have a certain quality. In this study, an audit said the quality is represented by the number "1" and does not have quality is represented by the number "0". Auditor competency is measured by the number of CPE credit units followed by auditors as adopted by IAPI (2018). The number of public accountant CPE credit units used is the number of hours in the year before conducting an audit. For auditor independence, because it is very difficult to measure (IAPI, 2018), this study uses KAP income proxies during the engagement. This income approach is in line with research conducted by DeAngelo (1981). The audit workload is divided into two as done by Chang et al (2017), namely the engagement partner workload and the workload of the engagement staff. This is done by considering that an audit is carried out by a team composed of several people who have different roles. The measurement of audit workload uses the approach used by Chang et al (2017) where peer engagement workloads are measured using the ratio of the number of audit engagements to the number of partners in KAP. For professional staff workloads are measured using the ratio of the number of audit engagements to the number of professional staffs. The workload ratio is measured using data in the period in which the engagement is carried out. Based

on the hypothesis, theoretical basis, previous research, and a description of the research variables, the main research models in this study are as follows:

$$\text{AuditQuality}_i = \alpha_0 + \beta_1 \text{Competence}_i + \beta_2 \text{Independence}_i + \beta_3 \text{PartnerWorkload}_i + \beta_4 \text{StaffsWorkload}_i$$

Audit quality is a dummy variable where "1" represents audit quality otherwise "0"; Public Accountants competence is measured by using the CPE credit obtained by the Public Accountant in the previous year of audit engagement inspected; Independence is measured by total revenue obtained by the KAP, Partner workload is a ratio of number of clients to number of Public Accountants at the same year in which engagement is rendered; Staff workload is measured by using the ration of number of clients to number of professional staff at the same year in which engagement is rendered. Descriptive statistical techniques will be applied to analyze the data in this study. Furthermore, testing will also be carried out using logistic regression. The application of this type of regression is due to dichotomous scale dependent variables. Audit quality in this study has two categories, namely violating audit standards and not violating audit standards. Because there are only two possible outcomes, the logistic regression in this study is binary logistic regression

4. RESULT AND DISCUSSION

Based on the sample selection criteria, the number of samples obtained is 105 agreements as presented in table 1.

TABLE 1
Number of Sample

<i>Number of Engagement inspected periodically (2014-2017)</i>	275
<i>The year of engagement cannot be identified</i>	(127)
<i>Information is not complete</i>	(43)
<i>Total Sample</i>	105

Source: treated from PPPK-MoF

From the available samples, descriptive statistical results can be seen in table 2. The audit quality variable shows that the average data is 0.058. This illustrates that almost all of the agreements examined by the Ministry of Finance's PPPK have violations of audit standards. The average KAP income examined was IDR 62 billion and the Public Accountant workload examined was 34 engagements a year and the average professional staff workload was 3.6 per year. Regarding the number of PPL credit units, the average public accountant follows 41.4 credit units.

TABLE 2
Statistic Descriptive

Date:
01/03/19
Time: 18:14
Sample: 1 105

	<i>AuditQuality</i>	<i>INDEPEN DENCE</i>	<i>PARTNERW ORKLOAD</i>	<i>STAFFWOR KLOAD</i>	<i>CPE</i>
<i>Mean</i>	0.057143	62656.84	34.28184	3.685267	41.40000
<i>Median</i>	0.000000	4561.652	31.50000	3.158730	41.00000

Maximum	1.000000	780775.2	86.95000	14.83333	114.0000
Minimum	0.000000	22.72727	1.000000	0.150000	0.000000
Std. Dev.	0.233229	158563.0	22.47092	2.908694	20.10972
Skewness	3.815836	3.338928	0.362332	1.907789	0.210641
Kurtosis	15.56061	13.46297	2.090900	7.265457	5.149797

Jarque-Bera	945.0492	674.0454	5.913255	143.2933	20.99610
Probability	0.000000	0.000000	0.051994	0.000000	0.000028

Sum	6.000000	6578968.	3599.594	386.9531	4347.000
Sum Sq. Dev.	5.657143	2.61E+12	52513.98	879.8918	42057.70

Observations	105	105	105	105	105
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Source: SPSS Output

Based on the model, the basic model testing table is presented in table 3.

TABLE 3
Classification Table^a

Observed	AuditQuality	Predicted		Percentage Correct	
		.0	1.0		
Step 1	AuditQuality	.0	99	0	100.0
		1.0	6	0	0.0
	Overall Percentage				94.3

a. The cut value is .500

Source: SPSS Output From table 3, it is found that the basic model, namely the model without including the independent variables, can be seen that many audit quality is worth "0", of which from the 105 samples obtained, 99 samples indicate that audit engagement is poor. There are only 6 engagement has a certain quality. In the table it can also be seen, that for engagement that have a standard violation (category "0"), the model can classify them correctly (100%). For the basic model, an omnibus test is performed to test whether the independent variable can explain the dependent variable. In table 4, it can be seen that the significance of the Chi-square of the model is 0.019 which indicates that the model is fit to explain changes in the dependent variable. With the Nagelkerke R-Square value of 0.301 as presented in table 4, it shows that 30.1% changes in the dependent variable can be explained by independent variables.

TABLE 4
Omnibus Tests of Model Coefficients

Step	Chi-square	df	Sig.
Step 1			
Step	11.837	4	.019
Block	11.837	4	.019
Model	11.837	4	.019

Source: SPSS Output

TABEL 5
Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
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1	34.160a	.107	.301
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a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.
Source: SPSS Output

In testing the accuracy of the model in estimating values, in table 6, the Hosmer and Lemeshow test results in a non-significant chi-square value of 70.8%. Thus, the model is correct. This shows that the value estimated by the model with the observation value has no difference.

TABLE 6
Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	4.601	7	.708

Source: SPSS Output

Table 7 presents the results of regression. Based on the regression results, it can be seen that the regression equation can be written as follows:

AuditQuality = -1.205 - 0.002 Competence + 0.000 Independence + 0.150 PartnerWorkload - 1.184 StaffWorkload.

TABEL 7
Regression Output

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 1						
Independence	.000	.000	3.681	1	.055	1.000
PartnerWorkload	.015	.022	.440	1	.507	1.015
StaffWorkload	-1.184	.567	4.367	1	.037	.306
CPE	-.002	.029	.003	1	.957	.998
Constant	-1.205	1.417	.723	1	.395	.300

a. Variable(s) entered on step 1: Independence, PartnerWorkload, StaffWorkload, CPE.

From this equation it can be seen that the constants of the model are negative. But it is not significant. From the equation we can see that KAP income has a positive influence on audit quality. The higher the KAP income, the more independent auditors will conduct audits which will increase audit quality. This is consistent with the results of a study from DeAngelo that KAP income will affect audit quality. In addition to KAP income, Staff Workload has a significant negative effect on audit quality. This is consistent with the results of research by Chang et al (2017) and IAPI (2018) which explain that the higher the auditor's burden, the lower the audit quality. In this case, if the workload of professional staff is higher, then the audit conducted is more likely to ignore the audit standards. In contrast to the results obtained in testing the professional staff workload, on the variable workload of public accountants, the results obtained are positively influential. That is, if the Public Accountant's workload gets higher, then the audit quality will also increase. This is contrary to the results obtained by Chang et al (2017) and IAPI. Although this variable is not significant, this is an indication that the function of reviewing public accountants does not play a role in preventing violations of audit standards. This is also indicated by the regression results on the number of credit units fulfilled by

public accountants. In the results of this regression, CPE actually has a negative influence, so that if public accountants follow many CPEs, audit quality actually decreases. This condition contradicts the opinion of IAPI which states that the more time the PPL will be, the more qualified the audit will be. Although this is not significant, it does show that the PPL that is followed by the Public Accountant is not relevant, the CPE method is not suitable in increasing the competence of public accountant or the number of credit units has not been designed to improve audit quality.

5. CONCLUSION, LIMITATIONS AND CONTRIBUTION

We conclude that by using the results of the PPPK-MoF inspection as a proxy for measuring audit quality, in the case of Indonesia, only the independence and workload of professional staff from KAPs affect the quality of engagement audits. Independence measured by KAP income shows that the greater the KAP income, the more independent auditors conduct audits that will lead to better audit quality. In addition to independence, one component of the auditor's workload, namely the professional staff workload also has an influence in audit quality. The higher the workload of professional staff, the greater the violation of audit standards. As a result, audit quality will also decrease. For the Public Accountant workload variable and the number of CPE credit units, this research shows that these two variables do not significantly determine audit quality. This result is not in line with what was obtained in previous studies. This condition indicates that the Public Accountant's review of the engagement has not proceeded and also the CPE that has been conducted fail to improve the competence of Public Accountant. This study has several limitations. First of all, in this study we do not identify the severity of standard violation. Thus, we can not explore more deeply how these three components affect the quality. Second, this study does not test all of component of audit quality identified by IAPI, that if all the component is incorporated in this study, the result may be different. The last of limitation that can be identified is the proxy used in measuring independence is not a current approach. If other proxy used, different result may be obtained. Despite its several limitations, this study contributes an empirical result that some components that is identified as key factors that influenced the quality of audit are not relevant in the context of Indonesia. Professional Staffs have important role in determining the quality of audit. Thus, IAPI as Public Accountants association in Indonesia as well as PPPK-MoF should pay more attention to the competence and workload of staff professionals. Furthermore, both PPPK-MoF and IAPI should assure that Public Accountants play their role in engagement and create CPE method that can lead to a competence Public Accountants.

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