

Effect Of Experience And Accountability On The Quality Of Internal Audit

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Abstract: This study aims to determine the effect on the quality of experience and accountability of internal audit. Supervision over the local government carried out gradually from district / city level, provincial level up to the Independent. In this study is the experience and accountability. While the dependent variable in this study is the quality of internal audit. It is based on several studies literature and the results of previous research studies, the results of this study show that the experience and accountability have a very strong role in determining the quality of internal audit, and if someone does the same job repeatedly or continuously, it will be more faster and more professional work in completing the internal audit well, this is because the auditor has to really understand the technique or how to complete the audit properly and be careful in completing the audit as expected, therefore experience of auditors and internal auditors to perform the audit can improve the quality of internal audit.

Keywords: Experience, Accountability, Quality of Internal Audit.

1 INTRODUCTION

Internal audits are conducted by a special unit within an organizational unit that is independent of other organizational units audited and done for the benefit of the organization's management (Andayani, 2008: 01). In line with this internal audit according to Arens (816: 2012) stated that the Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps and organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Agus (2013: 04) says that auditing is an examination conducted to critically and systematically, by an independent party, the financial statements have been prepared by management, as well as accounting records and supporting evidence, in order to be able to give an opinion regarding the fairness of the financial report. Similarly, some of the important things discussed further by Agoes (2013) on auditing the first financial statements that have been prepared by management along with the copy of records and supporting evidence, the second inspection was carried out critically and systematically, public accountants should be able to plan examination before the examination process begins with the inspection plan. In order to do a critical examination, the examination should be led by a registered accountant and have a license to practice as a public accountant of the finance minister. Furthermore, the examination must be an executive who has the education, experience, and expertise in accounting, taxation, accounting systems and inspection accountant. But if a public accountant and audit staff did not have the expertise that it will not be possible to do a critical examination (careful, cautious and alert to the possibility of irregularities, material misstatements or errors).

Third, the examination conducted by an independent party that is a public accountant in the sense that as a party outside the company who checked may not have a particular interest in the company and is therefore independent public accountants must, works objectively, not partial to any party and report what it is. Fourth, the purpose of the examination of the accountant that is to be able to furnish opinions on the fairness of the financial statements prepared under accounting principles generally accepted were applied consistently and without error that material and public accountants can not state that the financial statements were correct, since the examination sampling is done so that there may be errors in the financial statements but the amount is not material so it does not affect the fairness of the financial statements as a whole. But it is small and medium companies can choose to use Entities Without Public Accountability (ETAP) or SFAS as the basis for preparing its financial statements, and this time for a big company and a public company must use IAS and starting in 2012 using the International Financial Reporting Standard (IFRS). According to the Regulation of the Minister of State for Administrative Reform Indonesia number PER/05 / M.PAN / 03/2008, measuring the quality of the audit on the audit reports carried out by the Government Internal Supervisory Apparatus (APIP) that the mandatory use of audit standards Internal Supervision of Government Officials (SA-APIP). Quality audit is an audit that can be acted upon by the auditee. This quality must be built from the beginning of the audit to reporting and referrals. APIP in their duties should hold the principles of the profession, as stipulated in the Regulation of the Minister of State for Administrative Reform number PER / 05 / M.PAN / 03/2008 on the code of conduct APIP. In the Public Accountants Professional Standards (SPAP) that the requirements demanded of the independent auditor is a person who has the education and experience sufficient is usually obtained from the practices in auditing as an independent auditor, as well as that experience has close links with the expertise of the auditor, the achievement of an auditor other than membership comes from formal education also expanded with experiences in auditing practices. In a study by Sembiring (2014), shows that the internal auditor's experience partially positive effect on the quality of internal audit. Furthermore, auditors must carry out an inspection in accordance with the standards and quality of audit experience as research conducted by Yuliyanti (2006) suggested that the experience with a positive direction have a significant effect on audit quality. Therefore, the above can understand that the

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greater number of flight hours of an auditor, of course, can provide a better quality audit of the auditors who are just starting a career. Or in other words assumed an experienced auditor can provide a better audit quality compared with inexperienced auditors. This is because the experience will shape an individual's expertise both technically and psychologically. BPKP (2007), considers that increasing public demand for good governance and clean government has encouraged the development and implementation of the accountability system is clear, precise, orderly, and effective known to the Government Performance Accountability System (SAKIP). According to the Board of Audit and Development, Accountability is seen as the embodiment of the obligation of a person or an organizational unit to account for resource management and implementation of policies entrusted to him in order to achieve the goals set through media accountability in the form of performance accountability reports on a periodic basis. Research results from Yuliyanti (2006) also revealed that accountability with positive direction have a significant effect on audit quality. And Muliani Singgih (2010) said that accountability has an influence on the quality of internal audit. Based on these studies can be concluded that accountability is very important in a person to do the job to determine an information process, and the results will be effect information for decision-making behavior.

2 LITERATURE REVIEW

2.1 Internal Audit

Audit According to the Regulation of the Minister of State for Administrative Reform No. PER / 05 / M.PAN / 03/2008, is a process of problem identification, analysis, and evaluation of evidence conducted in an independent, objective and professional standards based audit, to assess the validity, accuracy, credibility, effectiveness, efficiency, and reliability of information on the implementation of tasks and functions of government agencies. Meanwhile, according to Barry (2013) that the definition of auditing is a process that systematically for the need to retrieve and assess the evidence objectively, relating to the assertion-assertions about actions and events economy to determine the degree of concordance between the assertions-assertions with the established criteria and the results communicated to the parties concerned. It implies broadly and applies to all types of auditing or auditing that has a different purpose. Auditing is a collection and evaluation of evidence about information to determine and report the degree of correspondence between the information and the criteria established. And auditing should be performed by a competent and independent (Arens, 2012). While auditing according Agoes (2013) is an examination conducted in critically and systematically, by an independent party, the financial statements have been prepared by management, along with the copy of records and supporting evidence, in order to be able to give an opinion on fairness of the financial statements. Internal audits according Tugiman (2006) in Andayani (2008: 04) states that internal audit can provide various kinds of services to organization. Namely to help evaluate the activity in the field, (1) accounting control internal, (2) prevention and detection of fraud, (3) financial audit, (4) Examination of obedience, (5) operational checks, (6) Examination of management, (7) Examination contract, (8) Examination of information systems, (9) Development of internal quality and (10) the relationship with entities outside the company. So the

quality of the internal audit process and communicate the extent to which the audit results to meet expectations for the user. The same thing was revealed to the body of the organization the Institute of Internal Auditors (IIA) in Kurt F (2009: 02) that internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization Accomplish its objectivity by bringing a systematic, disciplined approach to Evaluate and improve the effectiveness of risk management, control, and governance processes. Dennis R. Arter (2003: 130) argues that the quality of the internal audit discusses aspects of the quality of the product, process or system. So it is that the quality of audit can be custom designed to determine whether the product meets the standards established by the management according to Louwers (2008: 631), therefore the quality of Audit to carry out a process of the extent to which audit and communicate the results to meet the expectations of consumers (Rick Hayes, 2005: 51). The IIA defines internal auditing is an assurance and consulting activity that is independent and objective designed to add value to improve the organization's operations, Yass Alkafaji & Shakir Hussain, (2010: 27). While Karla M. Johnstone, (2014) defines quality audit can identify and a mover of audit quality as determined by the user of the financial reporting framework and the framework of Quality Audit. In understanding the quality of audits that have been proposed by the experts then for the next definition of internal audit quality is very important to know in an organization to examine and evaluate the activities of the organization are implemented. therefore the quality of the internal audit according to Moeller (1999: 553) is an internal investigation conducted regularly, and in the same manner as the internal audit others, by members of the internal audit staff to assess the quality of the audit work performed, then the quality of internal audit with the equally by Moeller (2005: 655) as well as the quality of the internal audit is the first step needed to begin an internal audit function of quality, while according Tugiman (1997: 11) that the internal audit or internal inspection is a function independent assessment of an organization's test and evaluate the activities of the organization are implemented. Furthermore, internal audits are part of the organization that is integral and perform its functions based on the policy set by senior management or the board of directors and a statement of purpose and responsibilities of internal audit section approved by senior management and accepted by the board or directors shall be consistent with codification in the form of norms professional practice of internal audit, as well as that the examination of internal auditing carried out in a variety of environments vary and organizations to have a purpose, rules and habits are not the same, it will influence implementation of internal checks in the respective neighborhood It thus also related to internal audit in local government is very important to be understood in the context of audit internal quality especially concerning the public sector audit as described below:

a. Public Sector Audit

Audit the public sector according to Bastian (2014) defines that a systematic process objectively to test the accuracy and completeness of the information presented in the financial statements of public sector organizations. And subsequent testing process allows public accountants independent certified issued an opinion or opinions on how well the organization's financial statements represent

the financial position of the organization of the public sector and whether the financial statements conform to the principles of accounting generally acceptable or Generally Accepted Accounting Principles (GAAP).

b. Government Internal Auditors

Internal Auditor held by the Financial and Development Supervisory Agency (BPKP), the Inspector General or any other name that is functionally implement internal controls, the Inspectorate, Provincial and District Inspectorate or city..and according Permenpan No. PER / 05 / M.PAN / 03/2008 states that: "Internal auditors are civil servants that have a functional position of auditor or of other parties were given the duties, powers, responsibilities and rights in full by an authorized officer carrying out surveillance in the institution government for and on behalf of the APIP. Meanwhile, according to Arens (2005) says that the internal auditor is a person who works as an employee of an organization to conduct an audit for management purposes. According to Mulyadi (2002: 416) states that the auditor can choose between several types of opinion will be expressed on the audited financial statements including a) opinion without exception, b). unqualified opinion with an explanation written language in the standard audit report. c). reasonable opinion with the exception of d). opinions unnatural and e). statement did not give an opinion. Further explanation Mulyadi (2002) about the type of auditor's opinion described sequentially as follows:

(1) Unqualified opinion.

With an unqualified opinion, the auditor stated that the financial statements present fairly, in all material respects, the financial position, results of operations, cash flows of certain entities in accordance in accordance with generally acceptable accounting principles in Indonesia. This is the opinion expressed in the audit report raw.

(2) Unqualified Opinion with explanations Added In Audit Reports

Certain circumstances may require the auditor to add a paragraph explanation (or explanations other languages) in the audit report, although it does not affect an unqualified opinion on the audited financial statements. This explanation stated in paragraphs after paragraphs opinions.

(3) Reasonable Opinion with Exceptions

Through a qualified opinion, the auditor stated that the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the entity in accordance with generally acceptable accounting principles in Indonesia. Except to impact things that are excluded.

(4) Opinion not Fair

With no reasonable opinion, the auditor stated that the financial statements do not present fairly the financial position, results of operations, and cash flows of a particular entity in accordance with generally acceptable accounting principles.

(5) The statement did not give an opinion

That did not give an opinion, the auditor stated that he did not express an opinion on the financial statements of the client. The statement did not give an opinion given by the auditor does not perform an audit which has scope sufficient to enable the auditor gives an

opinion on the financial statements. The statement did not give an opinion can also be provided by the auditor if he was in a state independent of the client.

Inspectorate auditors perform an audit of the process of local government, and from these results is given at the Governor. CPC Party to conduct examination of the audit reports that have been made by the auditor inspectorate, so that CPC can issue opinions on the audit report that has been created it. Thus, the results of the audit the auditor inspectorate become 'second opinion' for the CPC in the process of audit. Audit Standards Government Internal Supervisory Apparatus (SA-APIP) in Indonesia is a revision of Audit Standard Functional Government Supervisory Apparatus compiled by the Financial and Development Supervisory Agency (BPKP) in 1996. In the Law No. 15 Year 2004 concerning State Finance Management and responsibility, arranged on the Audit of State financial Management and responsibility conducted by or on behalf of the Board of Audit (article 1 paragraph (3)). Because APIP is the internal auditor in the executive and set up to assist management environment executive agencies, both at the level of the President, Minister, Head of Government Institution Non-Department (Officials) to the level of provincial government, district and city.

2.2 Experience Internal Auditor

Auditor adequate experience is essential in order to give due consideration to materiality levels in the audit process. This is because until now there has been no gold standard regarding the basis for determining the level of materiality. Auditors can use his experience as a basis to give due consideration to materiality levels. it is a very important in the auditor attend trainings technical audit as presented by Mulyadi (2002: 25) that an auditor should be able to undergo considerable technical training in the practice of accounting and auditing procedures. Formal education is a public accountant and work experience in the profession are the two things are mutually complementary. Therefore, if one enters a career as a public accountant, he should first seek professional experience under the supervision of more experienced senior accountant. Even so accountant who had just finished his formal education may soon undergo technical training in the profession, the government requires work experience of at least three years as an accountant with a good reputation in the field of auditing for accountants who wish to obtain a permit to practice in the public accounting profession in Indonesia (SK Minister Finance No.43 / KMK.017 / 1997 dated January 27, 1997). The next thing mentioned by Mulyadi (2002: 125) in respect of the review of the auditor's experience in the past in dealing with the clients concerned, the auditor should be consider to continue or terminate the relationship with the client in the audit engagement, the auditor should carefully consider experiences in the past in dealing with clients in the audit engagement. As the auditor needs consider their error or fraud and violations of the law committed by the client were found in the audit of the financial statements of years ago so that the auditor can apply various asks to the management about the things conditional, the completeness of the minutes of board meetings, compliance client against regulation government. Therefore, the truth of the answers given by the management of the financial audit years ago, should be considered in evaluating the integrity of management. Work experience by SPAP (2001), the first Indonesian general standard PSA 4,

namely in conducting the audit to arrive at a statement of opinion, the auditor shall act as an expert in the field of accounting and auditing. Achievement of expertise begins with formal education, which expanded through further experiences in auditing practices. Work experience is an experience possessed auditor in auditing the terms of the length of working as an auditor and the number of inspection tasks that have been performed. Experience internal auditor general can be seen from the career path of internal audit with experience depends on the policies of each company's management, according Kaunang (2012: 07). Therefore, the audit staff should have the educational background of specialization in accounting, or other educational records and have sufficient experience to understand the company's business, or learn more about the charter company's specific industry.

2.3 Accountability Internal Audit

Barry (2013) revealed that the wealth account, the management company or government use management accounting as a language of communication. For that management needs to conduct accounting that allows the presentation of financial accountability report to the owners. Financial accountability requires two elements, namely elements of competence, in the field of accounting and reliability of accounting information is generated. Similarly, regarding on the financial statements, as well as a means of financial accountability is also a communication tool between the company or government with the parties concerned. As a communication means, the financial statements produced by companies or governments should be checked or audited by public accountants or independent auditors, so that the financial statements are reliable and can be interpreted in the same language by the parties with an interest in the company or the government, because such financial statements have been verified and traced to the supporting evidence and have determined the level of compliance with established criteria. Therefore it is very important to understand that basically the increasingly complex economy of a society, the more complex financial transactions carried out by the society, and thus require high competency to reflect their financial transactions with accounting information. In addition, financial accountability to the owners of the accounting information need high level of reliability. It is about the community needs reliable financial information have led to the emergence of the profession of independent public accountants or auditors. The auditor must be free to revise and assess government policies, plans, and procedures and the records are there, so auditors perform assessments and reviews should be free from the routine work of the organization in accordance with the position and the responsibility given by Kaunang (2012: 07). Furthermore, it is difficult in the internal organization of the audit is to determine the number of auditors who would be assigned to be responsible in carrying out its duties and to determine the tasks required to consider some factors, including few area to be audited, how far the reach of the audit work will do for an acre certain, the desired frequency of audit work and the needs of staff are always on stand by for Special assignment. According to the regulations of the Republic of Indonesia BPK 1 of 2007 on the State financial inspection standards, which referred to the examiner is a person carrying out inspection tasks and responsibilities of the management of State finances for and on behalf of an auditing firm. Internal government supervisory apparatus is an organizational unit

within the central government, local government, state ministries, state agencies and non-departmental government agencies should be entitled to supervise the tasks and functions within the scope arbitrary. Internal control unit is an organizational unit in the body have to belong to the State or region-owned enterprises that have duties and functions of supervision within the scope of its authority. In carrying out the duties of auditors are entitled to all the information needed to support the thesis that will be given and the auditor the public sector is responsible to plan and perform the audit to obtain faiths adequately about whether the organization's financial statements are free of misstatements materially whether caused by error or fraud, the auditor can retrieve a reasonable assurance, but not for, that a material misstatement detected by Bastian (2014: 26).

3 THEORETICAL FRAMEWORK

Influence Experience on the Quality of Internal Audit

Work experience can deepen and expand the capabilities of the work. The more often a person doing the same job, the more skilled and faster he completed the job. The more kinds of work in which the person works increasingly rich experience and extensive, and allows increased performance (Simanjuntak, 2005: 27). The results of the study Herliansyah et al (2006) showed that the experience of reducing the impact of the information is not relevant to the auditor's judgment. So we can say that if someone did the same work continuously, it will be faster and better in the finish. This is because he has really understood the technique or how to solve them, and has undergone various obstacles or errors in the work, so it can be more careful and cautious finish. The same study conducted by Slamet (2012) research shows that work experience and competence positive effect on audit quality. So the higher the auditor's work experience possessed, the higher the quality of audits produced auditor independent and the higher the level of competence of auditors, the higher the quality of audits produced by the independent auditor. to improve the competence of auditors, the provision of training and given the opportunity for auditors to follow a course or an increase in the education profession. Therefore, the independent auditor must be a concern in the work experience and competence to create good quality audit. Herliansyah et al (2006) suggest that specific experience can be measured with a span that has been used against a task (job) or employment. While the research results Bouhawia (2015) shows that work experience, integrity, competence and commitment to the organization have a significant effect on audit quality. However, variable work experience has the most dominant influence on the quality of the audit results. So we can say that if someone did the same work continuously, it will be faster to finish the job properly due to have to understand the technique for completion within constraints or mistakes that it faces.

Influence Accountability On The Quality of Internal Audit

Fenny Ilmiyati (2012) research results revealed that the accountability and competence of auditors positive effect on audit quality, so the motivation and the implementation of social responsibility within the larger auditors as well as a good competence of accountants then it will make a better quality of audits produced auditor. While research Mardisar (2007), a person with high accountability have higher confidence that their work will be checked by the

supervisor/manager/head compared with someone who has accountability is low, the results of this study proved that for subjects with high accountability, each take action based on rational reasons that are not just based on something that they enjoy it or not. Olivia Furiady (2015). The results of this study indicate that Competency, Accountability and objectivity have a significant effect on audit quality. By increasing the competence of auditors, auditors have a deeper knowledge and provide a better assessment to achieve audit quality. Accountability will make the auditors make the best effort in auditing and Objectivity can help the auditor to be able to act fairly without being influenced by pressure from other parties. While David H. Sinason, (2000) discuss the theory in public administration which showed that increasing accountability in the public sector affect the auditor to reduce the level of materiality; so as to improve auditing and public sector entities, as well as the accountability that should guide the decision making auditor. Accountability entails an obligation to provide information or reports on actions taken to giving the mandate. Media accountability in the concept of accountability is not limited to the accountability reports, but includes also practices on the ease of giving the mandate to get the information. Thus, accountability will thrive in an environment that promotes openness as the foundation of accountability. Accountability is a form of psychological impulse that makes a person responsible for all actions and decisions taken. Studies that prove their relationship and influence one's accountability to the quality of work.

4 CONCLUSIONS

Based on the analysis of some of the literature that a theoretical concept as well as previous studies it can be concluded that the auditor's experience has a positive influence on the quality of internal audits at the local government, therefore more and more experience of internal auditors, the better the quality of internal audit. It Likewise it if someone did the same job repeatedly or continuously, it will be faster and better in completing the audit, therefore the auditor has actually understand the technique or how to complete the audit correctly, and have experienced many various obstacles or errors in the audit work, so as to be more careful and cautious complete the audit as expected. It is based on the description that have been raised, the more experience possessed by the internal auditor the quality of internal audit will be increased. Accountability is a knowledge and a lack of accountability on any actions, products, decisions and policies also including public administration governance, and implementation within the scope of the role or position of employment which includes in it that have an obligation to report, explain and be questioned for each consequences that have been generated. It thus research conducted by Mardisar (2007), that a person with high accountability have higher confidence that their work will be checked by the supervisor / manager / head compared with someone who has accountability is low, the results of these studies proved that for subjects with a high accountability, each taking action based on rational reasons that are not just based on something that they love or unpopular. Based on these descriptions can be said that accountability is very strong role and have a positive influence on the quality of internal audit.

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