Jurnal Darma Agung
Volume: 33, Nomor: 2, (2025), April: 31 - 43
https://dx.doi.org.10.46930/ojsuda.v33i2.5573

P-ISSN:0852-7296
E-ISSN:2654-3915

THE INFLUENCE OF SPECIALIZATION, INDEPENDENCE, AND PUBLIC ACCOUNTING FIRM SIZE ON AUDIT QUALITY WITH AUDITOR INTEGRITY AS A MODERATING VARIABLE

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Abstract

Audit quality is a crucial aspect of financial transparency and corporate accountability. This study examines the influence of public accounting firm (PAF) specialization, independence, and firm size on audit quality, with auditor integrity as a moderating variable. Using agency theory and professionalism theory as theoretical frameworks, this study explores how these factors contribute to the reliability of financial audits. The findings indicate that specialization and independence have a significant positive impact on audit quality, whereas firm size alone does not necessarily guarantee higher audit quality. Moreover, auditor integrity enhances the relationship between independence and audit quality, reinforcing the importance of ethical standards in the auditing profession.

Keywords: Audit Quality, Public Accounting Firm, Specialization, Independence, Firm Size, Auditor Integrity

Introduction

Audit is a professional accountant activity carried out systematically to obtain, assess, and evaluate objective evidence regarding statements related to economic activities. This process aims to determine the level of compliance between established criteria and existing statements (Wardani, 2013). The results of an audit allow auditors to draw conclusions and communicate their findings to relevant stakeholders. These stakeholders expect auditors to provide an unbiased evaluation of a company's management, necessitating diligence and adherence to high audit quality standards. According to DeAngelo (1981) in Ningsih & S. Yaniartha (2013), audit quality refers to the ability of an auditor to detect, assess, and report material misstatements or inconsistencies in a company's financial statements. To ensure high audit quality, auditors must adhere to the Public Accountant Professional Standards (SPAP). This includes assessing a company's ability to continue its operations, also known as the going concern opinion. Arens et al. (2017) define the going concern audit opinion as a state where an auditor concludes that substantial doubt exists regarding an entity's ability to continue its operations. Therefore, auditors must ensure their opinions are credible, relevant, and adhere to established standards. The Indonesian Financial

History:
Received : 25 November 2024
Revised : 10 Januari 2025
Accepted : 07 April 2025
Published : 14 April 2025

Publisher: LPPM Universitas Darma Agung

Services Authority (OJK) Regulation No.13/POJK.03/2017 mandates that auditors conducting financial services company audits must possess specialized knowledge and expertise regarding the characteristics and risks of such companies. Additionally, both auditors and Public Accounting Firms (KAP) auditing financial services companies must register with OJK. This regulation implies that auditors specializing in financial service industries should be more adept at detecting financial misstatements and minimizing audit failures. However, real-world cases, such as the Bank Bukopin scandal, raise concerns about whether specialist auditors can consistently ensure audit quality. Some researchers, such as Radianti (2017) and Garcia & Argiles (2018), argue that audit specialization does not significantly impact audit quality, suggesting that non-specialist and specialist auditors do not differ in their effectiveness.

Tabel 1.1 List of Public Accounting Firm Cases in the Last Five Years

Number	Public Accounting Firm	Year	Case Description
1	KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan	2023	Default case of PT Asuransi Jiwa Adisarana Wanaartha (Wanaartha Life).
2	KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan	2019	Revenue recognition from a cooperation agreement with PT Mahata Aero Teknologi, indicated as non-compliant with accounting standards.
3	KAP Purwantono Sungkoro dan Surja	2019	Misstatement in the annual financial report for the 2016 fiscal year. Examination results showed Hanson International violated regulations by selling ready-to-build plots with a gross value of IDR 732 billion.
4	KAP Satrio, Bing, Eny dan Rekan	2018	Default case of medium-term notes (MTN) interest payments by SNP Finance..

Cases involving Public Accounting Firms in the last five years further highlight concerns regarding audit quality. Notable cases include PT Asuransi Jiwa Adisarana Wanaartha's default (audited by KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan in 2023) and PT Mahata Aero Teknologi's revenue recognition irregularities (audited by KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan in 2019). Such incidents undermine confidence in audit reports and raise questions about the effectiveness of audit firms in maintaining financial transparency and accountability. Given the discrepancies between theory and real-world practice, this study aims to examine the impact of Public Accounting Firm (KAP) specialization, auditor independence, and firm size on audit quality, with auditor integrity as a moderating variable. The study seeks to provide empirical evidence addressing whether specialist auditors deliver higher-quality audits than non-specialist auditors and whether factors such as independence and firm size influence audit quality. By evaluating these factors, this research contributes to discussions on improving audit effectiveness in Indonesia's financial sector.

LITERATURE REVIEW

2.1 Agency Theory

Agency theory explains conflicts between management as agents and owners as principals. It describes the agency relationship as a contract in which one or more principals engage agents to perform certain services by delegating decision-making authority. Principals seek comprehensive information, including managerial activities related to their investments in a company. Consequently, they require accountability reports from agents (management). However, management often tends to manipulate reports to enhance their perceived performance.

To prevent financial statement fraud, an independent third party, namely an external auditor, is required for verification. According to agency theory, auditors serve as third parties that help understand conflicts of interest between principals and agents. Independent auditors play a crucial role in preventing fraud in financial reports prepared by management.

2.2 Professionalism Theory

According to Hughes and Unger (1971), professionalism theory emphasizes that the accounting profession, including auditors, adheres to high standards concerning ethics, competence, and independence in performing their duties. Auditors are expected to possess not only technical expertise but also maintain independence and integrity during the audit process. In this research context, professionalism theory supports the relationship between auditor independence and audit quality, as independence is a key element in ensuring objectivity and accuracy in audit results.

2.3 Public Accounting Firm Specialization

2.3.1 Definition of Public Accounting Firm Specialization

According to Bergen (2013), auditor competition is similar to competition in other industries, where auditors must develop themselves using "audit specialization" strategies to meet client needs. Rahadianto (2012) in Diastiningsih and Tenaya (2017) states that industry specialization provides auditors with advantages through specialized training, which enhances their ability to serve clients compared to non-specialist auditors. Specialized auditors are also more proficient in detecting financial misstatements (Udayanti & Ariyanto, 2017).

Krishnan (2003) in Ishak (2015) asserts that clients who engage specialized auditors exhibit lower discretionary accrual values than those using non-specialist auditors. Essentially, the fairness of financial statements depends on the specialized skills possessed by auditors.

2.3.2 Indicators of Public Accounting Firm Specialization

According to Elshawarby (2017), the auditor specialization system is categorized into five key components: professional independence, professional skepticism, initial audit costs, and professional auditor assessments.

2.4 Independence

2.4.1 Definition of Independence

Fitrawansyah (2014:47) defines independence as: "*Independence means being free from influence, both from management responsible for preparing financial statements and from users of such reports.*" Mulyadi (2015:26) defines independence as: "*A mental attitude free from influence, not controlled by others, and not dependent on external parties. Independence also signifies honesty in considering facts and objectivity in forming and expressing opinions.*" Based on these definitions, independence refers to an auditor's mental attitude that is unaffected by external influences, ensuring honesty in evaluating audit evidence and findings.

2.4.2 Types of Independence

Sukrisno Agoes (2014:34) classifies auditor independence into three types:

1. Independence in Fact: Auditors must maintain integrity and adhere to professional ethics while performing their tasks.
2. Independence in Appearance: External perceptions regarding an auditor's independence impact credibility.
3. Independence in Mind: Internal thought processes ensuring objectivity in addressing audit findings, free from personal or external pressures.

According to Elder, Beasley, and Arens (2015:74), independence is further divided into:

1. Independence in Fact: Maintaining objective judgment throughout the audit process.
2. Independence in Appearance: How others perceive an auditor's independence.

Thus, independence comprises factual objectivity, external perception, and personal judgment in audit engagements.

2.4.3 Threats to Independence

Mulyadi (2015:27) outlines threats to independence: "*An auditor must be free from financial interests in audited entities. Beyond maintaining an independent mental attitude, auditors must avoid situations that could lead to public skepticism regarding their independence.*"

Arens, Elder, and Beasley (2013:75) identify five key threats:

1. Significant financial ownership

2. Non-audit services provided to clients
3. Audit service fees
4. Legal actions
5. Auditor turnover

2.5 Size of Public Accounting Firms

A. Arens et al. (2014:33) define public accounting firm size as: "Firm size is classified into large and small firms based on the number of partners, clients served, and annual revenue."

Dito Aditia, Puja, and Mika (2019:66) state: "Firm size reflects its classification as large or small, based on the number of partners, clients, and total revenue. Larger firms are associated with higher audit quality." (Atabay & Boztepe, 2020) suggest that: "Larger audit firms tend to produce more accurate reports due to greater resources and expertise."

2.5.2 Categories of Public Accounting Firms

A. Arens et al. (2017:46-47) categorize firms into four groups:

1. International Public Accounting Firms (Big Four)
2. National and Regional Public Accounting Firms
3. Local Public Accounting Firms
4. Small Local Firms

2.5.3 Indicators of Public Accounting Firm Size

According to A. Arens et al. (2014:33), firm size is measured based on:

1. Big Four affiliation and corporate clientele
2. Number of professional staff
3. Revenue and client base

2.6 Auditor Integrity

2.6.1 Definition of Auditor Integrity

Integrity is an auditor's honesty, courage, wisdom, and responsibility in conducting audits. According to Anitaria (2011), integrity fosters public trust and serves as a benchmark for professional judgment.

2.6.2 Principles of Integrity

According to Amin Widjaja Tunggal (2012), integrity principles include honesty, diligence, legal compliance, and professional conduct.

2.6.3 Indicators of Integrity

Tedi Rustendi (2017) highlights five indicators of auditor integrity:

1. Honesty
2. Responsibility
3. Commitment to professionalism
4. Ethical compliance
5. Legal adherence

2.7 Audit Quality

2.7.1 Definition of Audit

Mulyadi (2016:8) defines audit as: "A systematic process to obtain and evaluate objective evidence regarding economic activities, ensuring conformity with established criteria and reporting findings to stakeholders."

2.7.2 Definition of Audit Quality

Indra Bastian (2014:186) states: "Audit quality begins with planning and employs expertise and diligence in execution."

According to Arens et al. (2015:103): "Audit quality is determined by an auditor's ability to detect material misstatements, reflecting competence and independence."

Based on various perspectives, audit quality ensures adherence to auditing standards, professional ethics, and regulatory frameworks to enhance credibility and financial transparency.

2.8 Previous Studies

Previous studies provide valuable insights into the variables and methodologies influencing audit quality. Key findings highlight the significant impact of auditor independence, competence, and ethics on audit quality (Sondang Gloria, 2023; Brishana Abigael, 2022). Additionally, certain variables, such as audit tenure and company size, have been found to be insignificant in some contexts (Dhea Arista, 2023; Rinjani Dewi, 2023). The relevance of these findings reflects the diversity of factors that must be considered to enhance audit quality. Studies employing a moderation approach also emphasize the crucial role of auditor ethics in strengthening relationships between variables.

2.9 Relationship Between Variables

2.9.1 The Relationship Between Public Accounting Firm Specialization and Audit Quality

Audit conducted by Big Four firms alone is not sufficient to prevent various forms of fraudulent practices (Alhadab, 2017). Auditor specialization is crucial in delivering high-quality audit reports, which contribute to controlled earnings management practices (Bergen, 2013). Consistent with the findings of Ali & Putri (2015), auditor specialization possesses unique capabilities that hinder company management from engaging in fraud by increasing accrual levels. Values such as honesty, discipline, integrity, transparency, and proper decision-making demonstrate that industry-specialist auditors provide higher-quality information, thereby enhancing audit quality and adding value to corporate disclosures (Azis, Harymawan, & Nasih, 2022). A study by Mayangsari and Sazangka (2023) states that Public Accounting Firm (PAF) specialization influences audit quality, as specialized firms are considered capable of enhancing the credibility of financial reports due to their deeper understanding of client industry characteristics. Specialized PAF knowledge extends beyond auditing and accounting, as it is also gained through repeated audit assignments within similar industries. Experienced specialist auditors, based on their prolonged audit engagements, tend to produce higher-quality audits (Fanani, Budi, & Utama, 2021).

2.9.2 The Relationship Between Auditor Independence and Audit Quality

According to Murti and Firmansyah (2017), auditor independence has a positive and significant impact on audit quality. This finding is also supported by Dahlia and Octavianty (2016), who confirmed that auditor independence significantly affects audit quality. However, Fahdi (2018) argued that auditor independence does not significantly influence audit quality, indicating that this variable requires further research due to inconsistent findings. This study, with a broader audit scope, aims to provide more concrete results, as auditor independence should inherently be a fundamental trait of auditors.

2.9.3 The Relationship Between Public Accounting Firm Size and Audit Quality

Auditors in large PAFs are assumed to be more capable of maintaining their independence because they place greater emphasis on their reputation, leading them to provide the best audit quality. According to Kurniati and Suratno (2018), large PAFs have greater ability to detect material misstatements or errors in financial reports compared to smaller PAFs. Choi et al. (2010), as cited in Suciati and Triani (2019), also stated that PAF size affects audit quality. The size of a PAF is an important consideration in determining audit quality, but even large PAFs, such as the Big Four, do not always guarantee the absence of reporting errors.

A study by Mayangsari and Sazangka (2023) highlights that PAF size influences audit quality because large PAFs are perceived as firms with high reputations. Investors often associate large PAFs, particularly the Big Four or those affiliated with them, with high levels of training and international recognition. Companies audited by large PAFs also tend to exhibit better earnings quality, as demonstrated by lower abnormal accruals.

2.9.4 The Moderating Role of Auditor Integrity on the Relationship Between Public Accounting Firm Specialization and Audit Quality

Idawato and Halim (2016) explained that integrity allows for the acceptance of unintentional errors and honest differences of opinion but does not tolerate fraud or violations of principles. Integrity is measured by what is right and fair. In the absence of specific rules, standards, or guidelines, or when faced with differing opinions, auditors must evaluate their decisions and actions by asking whether they have acted with integrity and upheld their ethical standards. Integrity requires compliance with both the form and spirit of technical and ethical standards.

Based on these facts and literature, it can be concluded that integrity enhances audit quality. Bergen (2013) likened competition among auditors to competition in any industry, where auditors must develop strategies such as "audit specialization" to meet client needs. Therefore, it can be identified that integrity moderates the relationship between PAF specialization and audit quality.

2.9.5 The Moderating Role of Auditor Integrity on the Relationship Between Auditor Independence and Audit Quality

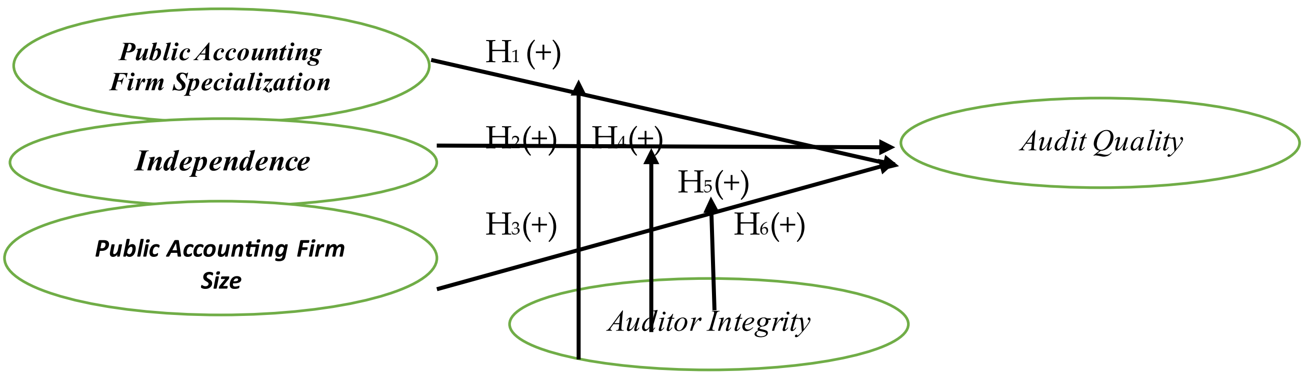
Auditor independence represents the ability to carry out audit tasks objectively and without bias. Independence ensures that auditors act honestly, fairly, and objectively (Sanjaya, 2017). Higher levels of auditor autonomy correspond to higher audit quality. Auditors are expected to remain impartial in performing their audit duties, indicating that they are free from external influences and truthful to creditors, companies, and financial statement users. If an auditor lacks independence, it results in lower audit quality, leading to unreliable audit reports.
This conclusion is supported by studies from Darayasa and Wisadha (2016), Ariningsih and Mertha (2017), Mardijuwono and Charis (2018), and Dalibas (2019), which found that independence has a positive effect on audit quality. Wardana and Ariyanto (2016) emphasized that integrity is the foundation of public trust and serves as a benchmark for auditors in making professional judgments without tolerating fraud or principle violations. Therefore, integrity can be identified as a moderating variable that strengthens the relationship between auditor independence and audit quality.

2.9.6 The Moderating Role of Auditor Integrity on the Relationship Between Public Accounting Firm Size and Audit Quality

According to Nadia (2015), large PAFs are considered reputable, especially when affiliated with international PAFs. Investors tend to regard PAFs with high reputations—particularly those affiliated with the Big Four—as firms with international recognition and advanced training. Large PAFs are expected to provide high-quality audits; otherwise, their reputations may decline, potentially leading to client loss. Idawati and Halim (2016) further stated that integrity is measured by what is right and fair. In the absence of specific rules, standards, or guidelines, auditors must evaluate their decisions based on integrity and ethical considerations. Integrity demands adherence to both the letter and spirit of technical and ethical standards. Based on these perspectives, it can be identified that integrity moderates the relationship between PAF size and audit quality.

2.10 Conceptual Framework and Hypotheses

Figure 2.1 - Conceptual Framework



Source: Developed by the Researcher

This conceptual framework illustrates that audit quality is influenced not only by key factors such as specialization, independence, and PAF size but also by the personal characteristics of auditors, particularly their integrity. Auditor integrity functions as a moderating variable that can either strengthen or weaken the relationship between the independent variables (specialization, independence, and PAF size) and the resulting audit quality.

Hypotheses:

H1 = Public Accounting Firm Specialization influences Audit Quality.

H2 = Auditor Independence influences Audit Quality.

H3 = Public Accounting Firm Size influences Audit Quality.

H4 = Public Accounting Firm Specialization influences Audit Quality, moderated by Auditor Integrity.

H5 = Auditor Independence influences Audit Quality, moderated by Auditor Integrity.

H6 = Public Accounting Firm Size influences Audit Quality, moderated by Auditor Integrity.

RESEARCH METHODOLOGY

This study employs a causal research design to establish cause-and-effect relationships between Public Accounting Firm Specialization, Auditor Independence, and Public Accounting Firm Size on Audit Quality, with Auditor Integrity as a moderating variable. The research adopts a descriptive and verificative approach, where descriptive analysis provides a systematic and factual depiction of the observed phenomena, while verificative analysis tests predefined hypotheses using field data collected through questionnaires. The population consists of Public Accounting Firms (PAFs) operating in Jakarta, registered with the Indonesian Institute of Public Accountants (IAPI) in 2022, totaling 75 firms. The sampling technique applies simple random sampling, as the population exceeds 100 individuals. The sample size is determined using Slovin’s formula with a 10% margin of error and a 95% confidence level.

$AQi=a+b1SKAPi+b2IDPi+b3UKAPi+b4(SKAPi\times IGi)+b5(IDPi\times IGi)+b6(UKAPi\times IGi)+e$

Where:

- **AQ** = Audit Quality
- **SKAP** = Public Accounting Firm Specialization
- **IDP** = Auditor Independence
- **UKAP** = Public Accounting Firm Size
- **IG** = Auditor Integrity
- **e** = Error term

RESULTS AND DISCUSSION

4.1 Research Findings

This study evaluates the relationships between Public Accounting Firm Specialization, Auditor Independence, and Public Accounting Firm Size on Audit Quality, moderated by Auditor Integrity. The analysis involves measurement model evaluation (Outer Model) and structural model evaluation (Inner Model) using SmartPLS.

4.1.1 Measurement Model Analysis (Outer Model)

The Outer Model analysis ensures that latent variables and their indicators are appropriately measured. The study employs internal consistency, convergent validity, and discriminant validity tests. Initial reliability testing indicated that most variables did not meet the Cronbach's Alpha (≥ 0.7) and Composite Reliability (≥ 0.7) thresholds, requiring respecification by eliminating weak indicators. The revised model passed the reliability tests, indicating strong internal consistency.

The Convergent Validity Test, evaluated using Average Variance Extracted (AVE ≥ 0.7) and Outer Loading (≥ 0.7), initially showed that most indicators did not meet validity thresholds. After respecification, all indicators achieved the necessary validity levels, confirming that the constructs effectively measure their respective latent variables.

4.2 Structural Model Analysis (Inner Model)

The Inner Model evaluation assesses the relationships between latent constructs and determines model predictive strength. The Adjusted R^2 value of 0.201 indicates that exogenous variables explain 20.1% of the variation in Audit Quality. The Overall Fit Index (GoF = 0.408) suggests a strong model fit.

Bootstrapping analysis confirms that Auditor Integrity does not have a direct effect on Audit Quality but significantly moderates relationships between Public Accounting Firm Specialization, Auditor Independence, and Public Accounting Firm Size with Audit Quality. The most substantial impact on Audit Quality is from Public Accounting Firm Specialization ($\beta = 0.478$, $p < 0.01$), followed by Firm Size ($\beta = 0.393$, $p < 0.01$) and Auditor Independence ($\beta = 0.366$, $p < 0.01$).

4.3 Hypothesis Testing

Using T-statistics (T-value > 1.65), the hypotheses were tested as follows:

1. Public Accounting Firm Specialization positively affects Audit Quality ($\beta = 0.478$, $T = 3.623$, $p < 0.01$).
2. Auditor Independence positively affects Audit Quality ($\beta = 0.366$, $T = 2.772$, $p < 0.01$).
3. Public Accounting Firm Size positively affects Audit Quality ($\beta = 0.393$, $T = 2.667$, $p < 0.01$).
4. Auditor Integrity moderates the relationship between Specialization and Audit Quality ($\beta = 0.265$, $T = 2.261$, $p < 0.05$).
5. Auditor Integrity moderates the relationship between Independence and Audit Quality ($\beta = 0.395$, $T = 2.963$, $p < 0.01$).
6. Auditor Integrity moderates the relationship between Firm Size and Audit Quality ($\beta = 0.362$, $T = 3.114$, $p < 0.01$).

DISCUSSION

The study confirms that Public Accounting Firm Specialization, Auditor Independence, and Firm Size significantly enhance Audit Quality, while Auditor Integrity strengthens these relationships.

1. **Public Accounting Firm Specialization and Audit Quality**
   Findings suggest that firms with industry specialization provide superior audit quality by leveraging industry-specific expertise and risk assessment (DeFond et al., 2000). The results align with prior research, confirming that specialized auditors detect material misstatements more effectively (Francis & Yu, 2009).
2. **Auditor Independence and Audit Quality**
   Auditor independence ensures objectivity and integrity, leading to higher audit reliability (DeAngelo, 1981). The findings support previous studies (Antle, 1982; Svanström & Sundgren, 2012), emphasizing that independent auditors mitigate bias and enhance transparency.
3. **Public Accounting Firm Size and Audit Quality**
   Larger accounting firms exhibit higher audit quality due to extensive resources, structured audit methodologies, and experienced professionals (Francis & Wang, 2008). The results are consistent with prior research (DeFond & Zhang, 2014), showing that larger firms detect financial misstatements more effectively.

4. **The Moderating Role of Auditor Integrity**
   Auditor Integrity reinforces the impact of Specialization, Independence, and Firm Size on Audit Quality. Ethical auditors maintain higher objectivity, ensuring compliance with professional standards (Francis, 2004). The findings highlight that integrity safeguards audit credibility by preventing conflicts of interest and unethical practices (Cohen & Hanno, 2000).

CONCLUSION AND RECOMMENDATIONS

The study demonstrates that Public Accounting Firm Specialization, Auditor Independence, and Firm Size significantly improve Audit Quality, with Auditor Integrity playing a crucial moderating role. These findings emphasize the need for regulatory frameworks that enforce auditor independence and ethical standards. Future research should explore regional variations in auditor integrity and industry-specific factors affecting audit quality.

Future research should explore additional moderating variables such as regulatory frameworks and technological advancements in auditing practices.

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