



INFLUENCE OF INDEPENDENCE, COMPETENCE AND INTELLIGENCE EMOTIONAL ON THE QUALITY OF AUDIT IN THE OFFICE PUBLIC ACCOUNTANT IN MEDAN CITY

By

Cynthia Medina¹ and Maya Sari²

Universitas Muhammadiyah Sumatera Utara, Indonesia

ABSTRACT

This study aims to determine and analyze the effect of independence on audit quality; knowing and analyzing the influence of Competence on audit quality; knowing and analyzing the effect of Emotional Intelligence on audit quality and knowing and analyzing the effect of Independence, Competence and Emotional Intelligence on audit quality. Measurement of the influence of Independence, Competence and Emotional Intelligence on audit quality at the Public Accounting Firm in Medan City using a questionnaire instrument. Data was collected using a survey method with a questionnaire. All auditors of the Medan City Public Accounting Firm are the population in this study. The data obtained by distributing the questionnaires were processed first using saturated sampling. Moderated Regression Analysis.

Keywords: Independence, Competence, Emotional Intelligence, Audit Quality

A. Introduction

Mulyadi (2012) in Christine (2016) The public accounting profession is known by the public from the audit services provided for users of financial information. The public accounting profession is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by the company's management in the financial statements. The public accounting profession is responsible for increasing the level of reliability of the company's financial statements, so that the public obtains good financial information as a basis for making decisions. In order to support his professionalism as a public accountant, the auditor in carrying out his audit duties must be guided by the audit standards set by the Indonesian Accounting Association (IAI) SA Section 150, namely general standards, field work standards and reporting standards. Great trust from users of audited financial statements and other services provided by This public accountant ultimately requires public accountants to pay attention to the quality of the resulting audit.

In the audit process, the collection and evaluation of evidence must be carried out by the auditor carefully. Moreover, the auditor must have an independent and competent attitude so that the quality of the audit produced can be trusted and shows the actual condition of the company. Various audit phenomena carried out by public accountants that have occurred recently, one of which is based on the Decree of the Minister of Finance concerning Sanctions of Freezing KAP Permits Drs. Ordinary Sitepu in Medan which was determined based on the Decree of the Minister of Finance No. 238/ KM.1/2018 on April 3, 2018 for a period of 6 (six) months. Based on the results of the examination conducted by the examination team from the PPPK, it was concluded that the Public Accountant Drs. Usually Sitepu has not fully complied with the Auditing Standards (SA) – Professional Standards of Public Accountants (SPAP) in the audit of the financial statements of PT. Jui Shin Indonesia for the 2016 financial year, especially in relation to not having tested the opening

balance (SA Section 510 of the first year audit engagement, opening balance) and not obtaining sufficient and appropriate audit evidence to ensure the fairness of the trade receivable balance. The next case is based on Medan Bisnis Daily, related to the Investigative Audit Report of Tarmizi Achmad's Public Accountant Office in calculating state losses related to the corruption case in the procurement of official operational cars at Bank Sumut, which was considered wrong and tyrannical. The audit conducted by Tarmizi Achmad was not based on audit/audit standards, thus contradicting the Law of the Republic of Indonesia No. 15 of 2004 concerning Public Accountants. The capacity of the Public Accounting Firm Tarmizi Achmad auditor, Hernold Ferry Makawimbang, whose testimony was heard at trial, was also questioned. Because, nothing proves Hernold Ferry Makawimbang is a graduate of accounting education. Hernold Ferry Makawimbang as an expert witness whose education is not accounting and is not a public accountant is highly doubtful and is not authorized to sign the audit report. Very contrary to the Law of the Republic of Indonesia No. 5 of 2011. According to Raja Faisal Harahap (2018) Competence and Independence are one of the behavioral principles that apply to auditors. Auditor competence is supported by expertise, general knowledge and personal qualities needed in carrying out audit tasks, independence is needed so that auditors can act honestly and decisively and are supported by carrying out work, preparing reports and programs and carrying out audits.

Muhammad Fadjar (2016) defines emotional intelligence as the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others. Audit quality is all the possibilities where the auditor when auditing the client's financial statements can find violations that have occurred. Ideally, auditors should be able to provide quality audits, but in reality not all audits conducted in Indonesia are of good quality. An audit conducted by an auditor is qualified if it meets the Auditing Standards (SA) that is in the auditing process. Auditing Standards provide standards for the auditor's work in meeting the overall objectives of the auditor (IAPI, 2013:200.31). The update of this research with previous research is to add a variable of emotional intelligence, where the research of Raja Faisal Harahap (2018) uses the competence variable, independence variable, and audit quality variable which will be adopted in this study. Another difference in this study is the use of a different subject, namely the Public Accounting Firm in Medan City. The reason for adding the emotional intelligence variable is that it is hoped that the auditor can further improve audit quality by thinking critically about audit evidence to ensure that the report is free of fraud and misstatement.

B. Theoretical Basis

1. Quality Audit

According to Resti Agusti and Nastia Putri Pertiwi (2013) audit quality is all the possibilities where public accountants when auditing the client's financial statements can find violations that occur in the client's accounting system and report them in the form of audited financial statements, where in carrying out their duties the public accountant is guided by the following: relevant auditing standards and codes of ethics for public accountants. The indicators of Audit Quality according to research by Ajeng Citra Dewi (2016) are as follows:

- 1) Report all client errors The auditor will find and report violations that occur in the client company's accounting system and are not affected by the amount of compensation or compensation received by the auditors.
- 2) Understanding of the client's information system Auditors who understand the system It will be easier and very helpful in finding misstatements in the client's financial statements.
- 3) Strong commitment in completing the audit Auditors who have a high commitment to completing their duties will try to produce the best results in accordance with the budget



that has been set.

- 4) Guided by auditing principles and accounting principles in carrying out field work Auditors must have high ethical standards, accounting and auditing, uphold the principles of auditors, and make the Professional Standards of Public Accountants as guidelines in carrying out audits of financial statement duties.
- 5) Don't just believe the client's statement The client's statement is information that is not necessarily true because it is based on perception. Therefore, auditors should not just believe in the client's statement and more looking for other relevant information (skeptical).
- 6) Prudence in decision making Every auditor must perform services professional with be careful, including in making decisions so that the Audit Quality will be better.

2. Independence

In the 2011 Public Accountant Professional Standard section 220 PSA No. 04 Paragraph 2, it is explained that: "This standard requires the auditor to be independent, meaning that he is not easily influenced, because he carries out his work in the public interest (differentiated in that he practices as an internal auditor). Thus, he is not justified in taking sides with anyone's interests, because no matter how perfect his technical skills are, he will lose his impartiality, which is very important in maintaining his freedom of opinion. However, independence in this case does not mean the attitude of a prosecutor in a court case, but can be compared to the impartiality of a judge. Auditors recognize the obligation to be honest not only with management and company owners, Based on the description above, it can be concluded that there are 4 independence factors According to Agusti and Pertiwi (2013), namely:

- 1) The length of the relationship with the client (audit tenure)
The Indonesian government limits the auditor's tenure to a maximum of 3 years for the same client, while for a Public Accounting Firm (KAP) it may be up to 5 years. This is done so that the auditor is not too close to the client so as to prevent accounting scandals. Because if the auditor is too close to the client, the auditor will be satisfied with what he has done so that the audit procedures carried out become less firm and depend on management statements. So the lower the length of the relationship with the client (audit tenure) the higher the independence of the auditor.
- 2) Pressure from clients
This usually arises in a conflict situation between the auditor and the client where the auditor and client disagree with some of the results of testing financial statements. Thus making the client try to influence the auditor to take actions that violate auditing standards, including in giving opinions that are not in accordance with the client's circumstances. So the lower the pressure from the client, the higher the independence of the auditor.
- 3) Review from co-auditor (Peer Reviews)
This is done as a way to monitor auditors in order to improve the quality of accounting and auditing services that demand job transparency. Usually peer review conducted by a colleague of auditors in a Public Accounting Firm (KAP). So if the higher the review from the co-auditor (peer review) the higher the independence of the auditor.
- 4) Service non-audit
What this means is that there is an accounting firm that provides services other than auditing, such as management consulting services and taxation. This can result in the auditor losing independence because the auditor will be directly involved in client management activities. So the lower the non-audit services, the higher the auditor's independence.



3. Competence

According to PSA No. 01 SA Section 150 (IAPI, 2011) auditing standards with the first general standard states: "The audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor". As an auditor one must also undergo sufficient technical training and general education. Auditors must also understand, study and apply the new provisions in accounting principles and auditing standards that have been set. Auditors must also keep abreast of developments in their business and profession. According to Yulia, et al (2016) Competence is a skill needed by a person shown by his ability to consistently provide an adequate or high level of performance in a specific job function. The audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. Competence includes doing something, not just passive knowledge. According to Eka Christine (2016), a competent auditor is an auditor who has sufficient and explicit knowledge and experience in conducting audits objectively, carefully, and thoroughly.

4. Emotional Intelligence

Goleman (2005) in Fadjar (2016) defines emotional intelligence as the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others. An auditor who has a good EQ is able to control himself, such as being careful in making a decision for his audit opinion, if the audit opinion is in accordance with the code of ethics, the audit quality is not in doubt. In particular, auditors need a high EQ because in their work environment the auditor will interact with many people both inside and outside the work environment. EQ plays an important role in shaping the moral discipline of auditors. Thus, if an auditor is able to stabilize his emotions, it seems that the better Emotional Intelligence is, the better the audit quality displayed will also be, the use and control of emotions that are appropriate and effective will be able to achieve the goal of achieving work success.

C. Research Method

In this study the authors used an associative approach. According to Sugiyono (2003: 11) Associative research is research that aims to determine the effect or also the relationship between two or more variables. In this study, the researcher wanted to know the effect of Independence, Competence and Emotional Intelligence on Audit Quality. The quantitative approach is the type chosen by this study, namely the research approach by obtaining data in the form of numbers or qualitative data that is numbered. This research was conducted at the Public Accounting Firm (KAP) located in the city of Medan, totaling 23 KAP with the time of the research being carried out from November 2018 to March 2019. The population in this study are all Public Accountants who work at the Medan City Regional Public Accountant Office which are registered in IAPI Directory 2018, and The population in this study are all Public Accountants who work at the Medan City Regional Public Accountant Office which are registered in IAPI Directory 2018

D. Research and Discussion Results

1. Analysis Technique

Used is descriptive statistical data analysis to provide an overview of the research in general.

Tabel 1. Descriptive statistics



Descriptive Statistics

	mean	Std. Deviation	N
audit quality	33.56	2.865	50
Independence	33.44	2,651	50
Competence	33.04	2,416	50
emotional intelligence	33.96	2,703	50

Source: Processed primary data, 2019

Based on table 1, it is known that the Independent Variable has a mean value of 33.44 and a standard deviation of 2.651. This means that auditors who work in Public Accounting Firms (KAP) have sufficient independence. Competency variable has a mean value of 33.04 and a standard deviation of 2.416. This means that auditors who work in Public Accounting Firms (KAP) have sufficient competence. Emotional Intelligence variable has a mean value of 33.96 and the standard deviation value is 2.703. It means that auditors who work in Public Accounting Firms (KAP) have sufficient Emotional Intelligence. The audit quality variable has a mean value of 33.56 and a standard deviation of 2.865. It means that the auditors working in the Public Accounting Firm (KAP) have sufficient audit quality.

2. Normality Test

Normality test aims to test whether in the regression model, the dependent variable, the independent variable or both have a normal distribution or not have a normal distribution. In test *One Sample kolmogrov-Smirnov Test* provided that the value of *Asymp. Sig (2 tailed) > sig 0.05* then the data distribution is normal. Normality test is also detected by looking at the spread of data (points) on the diagonal axis of the graph or by looking at the histogram of the residuals. if the data spreads around the diagonal line by following the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model fulfills the assumption of normality.

Table 2
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		independence	competence	intelligence emotional	audit quality
N		50	50	50	50
Normal Parameters ^{a,b}	mean	33.44	33.04	33.96	33.56
	Std. Deviation	2,651	2,416	2,703	2.865
	Most Extreme Differences				
	Absolute	,147	,167	,150	,147
	Positive	,147	,167	,126	,147
	negative	-,122	-,131	-,150	-,123
Kolmogorov-Smirnov Z		1.036	1.178	1.059	1.039
asyp. Sig. (2-tailed)		,233	,125	,212	,231

- a. Test distribution is Normal.
- b. Calculated from data.

in table 2 above, it shows that the regression model has met the assumptions previously stated where the *Asymp Independence* value is. *Sig. (2-tailed) 0.233 > sig 0.05*, *Competence Asymp. Sig. (2-tailed) 0.125 > sig 0.05*, *Emotional Intelligence Asymp. Sig. (2-tailed) 0.212 > sig 0.05* and *Asymp Audit Quality. Sig. (2-tailed) 0.231 > sig 0.05*.

3. Multicollinearity Test

regression model that is free of multicollinearity is the one that has $VIF = 10$ and the value of *tolerance*=0.1. To see where the independent variables are correlated with each other, the method of analyzing the correlation matrix between variables is free. Correlation less than 0.05 indicates that the independent variable does not have serious multicollinearity.

Table 3
Multicollinearity Test Results



Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Independence Competence	,848	1,179
intelligence	,968	1,033
emotional	,840	1,190

All Independent Variables, each of which has a VIF value of < 10 . Likewise, the result of the value of $tolerance > 0.10$ then it can be concluded that this research does not occur multicollinearity.

4. Heteroscedasticity Test

The basis for decision making is if certain patterns, such as existing points form a certain pattern, then heteroscedasticity occurs. If there is a clear pattern, and the points spread below and above 0 on the Y axis, then there is no heteroscedasticity.

Scatterplot

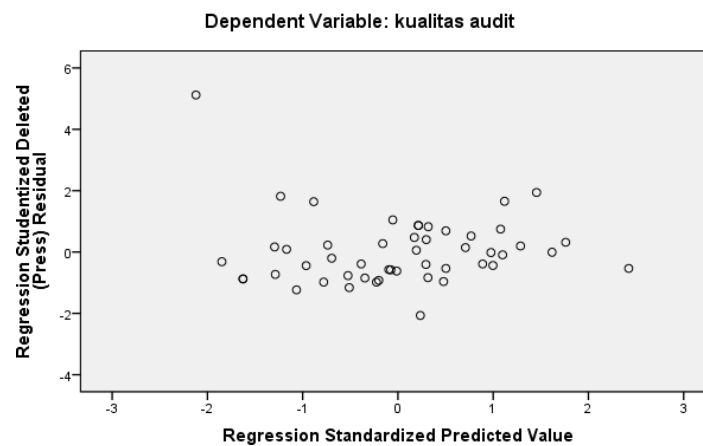


Figure 1

Heteroscedasticity Test Results

Figure IV-7 above shows the points spread randomly. Does not form a clear/regular pattern, spreads both above and below the number 0 on the Y axis. Thus, "heteroscedasticity does not occur" in the regression model.

5. Multiple Regression Analysis Results

Based on the data that has been processed with SPSS ver.23 software, a multiple linear regression model is obtained as follows:

Tabel 4
Multiple Linear Regression Test Results



Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	4,282	7,490		,572
	Independence	,376	,147	,348	2,562
	Competence	,408	,151	,344	2,704
	emotional intelligence	,095	,145	,090	,660

Based on the table above, the results of the process using SPSS software as calculations, the results are as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + e \quad Y = 4.282 + 0.376X_1 + 0.408X_2 + 0.095X_3 + e$$

The interpretation of the regression equation above is:

- The constant has a positive value of 4.282, this shows that if the independence variable (X_1), competence (X_2) and emotional intelligence (X_3) is considered 0 then there is an increase in the value of audit quality (Y) of 4.282.
- The coefficient of independence variable (X_1) of 0.376, meaning that if there is an increase in the value of the independence variable (X_1) by 1% it will increase the audit quality by 0.376 (37.6%).
- Variable coefficient, competence (X_2) of 0.408, meaning that if there is an increase in the value of the competence variable (X_2) by 1% it will increase the audit quality by 0.408 (40.8%).
- Emotional intelligence variable coefficient (X_3) of 0.095, meaning that if there is an increase in the value of the emotional intelligence variable by 1%, it will increase the audit quality by 0.095 (9.5%).

6. Partial Regression Test (t Test)

The purpose of the t-test is to see whether there is a significant relationship or not in the relationship between each independent variable (X) and the dependent variable (Y).

Table 5
Partial Results (t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,282	7,490		,572	,570
	Independence	,376	,147	,348	2,562	,014
	Competence	,408	,151	,344	2,704	,010
	emotional intelligence	,095	,145	,090	,660	,513

a. Dependent Variable: audit quality

Source: Processed primary data. 2019

a) Influence of Independence on Audit Quality

The results of the test obtained the value of t for the independence variable showing the value of $t_{count} > t_{table} = 2,562 > 2,011$ with a significance value of $0.033 < 0.05$, which means that the significance value of 0.033 is smaller than 0.05, so the first hypothesis is accepted and H_0 is rejected, which means that independence has a significant effect on audit quality.

b) The Influence of Competence on Audit Quality

The results of the test obtained the t value for the Competency variable show the value of $t_{count} > t_{table} = 2.704 > 2.011$ with a significance value of $0.010 < 0.05$, which means the significance value of 0.010 is less than 0.05, the second hypothesis is accepted and H_0 is rejected, which means that competence has a significant effect on audit quality.

c) The Effect of Emotional Intelligence on Audit Quality

The results of the test obtained the t value for the Auditor Motivation variable show the value of $t_{count} < t_{table} = 0.660 < 2.011$ with a significance value of $0.513 > .05$, thus meaning the significance value of 0.513 is greater than 0.05, the third hypothesis is rejected and H_0 is accepted which means that Emotional Intelligence has no significant effect on Audit Quality.

7. Simultaneous Regression Test (f Test)

Table 6
Simultaneous Regression Results (f)

ANOVA _b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	113,104	3	37,701	5,996	,002 _a
	Residual	289,216	46	6,287		
	Total	402,320	49			

- a. Predictors: (Constant), emotional intelligence, competence, independence
b. Dependent Variable: audit quality

From the results of data processing above, it can be seen that the value of $F_{count} = 5,996 > F_{table 3.20}$ with a probability value of $0.002 < 0.05$ singification. Thus the conclusion is that there is a significant effect of Independence, Competence and Emotional Intelligence together (simultaneously) on Audit Quality. Therefore, the fourth hypothesis which states that there is an influence of Independence, Competence and Emotional Intelligence on Audit Quality is accepted.

8. Coefficient Determination (R²)

Table 7
Coefficient Dtermination Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,530 _a	,281	,234	2,507

Based on the results of the regression calculations in table IV-20 above, it can be seen that the coefficient of determination (*R square*) obtained is 0.281. This means that 28.1% of the Audit Quality variable can be explained by Independence, Competence and Emotional Intelligence while the remaining 71.9% can be explained by other predictor variables that were not included in this study.

E. Conclusions And Suggestions

1. Conclusion

Based on the results of data analysis and discussion in the previous chapter, it can be concluded that:

1. Independence has an influence on audit quality at KAP in the City Medan, as evidenced by the acquisition of the value of the t test resultscountof 2,562 and ttable of 2011 it can be understood that $t_{count} > t_{table}$ with the acquisition of a significant value of $0.033 < 0.05$.
2. Competence has an influence on audit quality at KAP in the City Medan, as evidenced by the acquisition of the value of the t test resultscountof 2.704 and ttable of 2011 it can be understood that $t_{count} > t_{table}$ with the acquisition of a significant value of $0.010 < 0.05$.

3. Auditor's Emotional Intelligence does not have a positive and significant effect on audit quality at KAP in Medan City, as evidenced by the acquisition of t test result value_{count} of 0.660 and t_{table} of 2011 is understandable that $t_{count} < t_{table}$ with the acquisition of a significant value of $0.513 > 0.05$.
4. Competence, Independence and Emotional Intelligence have a simultaneous (simultaneous) influence on audit quality at KAP in the City Medan, as evidenced by the acquisition of test scores_{Fcount} of 5,996 and F_{table} is 3.20 it can be understood that $F_{count} > F_{table}$ with a significant level of $0.002 < 0.05$. And the value of the results of the determination test was obtained by 28.1%. This means that 28.1% of the Audit Quality variables can be explained by Independence, Competence and Emotional Intelligence.

2. Suggestions

This study also has limitations, such as this study using data collection methods through questionnaires that were left at the KAP according to the agreed time and several KAPs refused to fill out the questionnaire, in this study only 6 KAPs were willing. With these limitations, it is hoped that improvements can be made for future research. Based on the conclusions obtained in this study, the proposed suggestions that can be given by researchers are:

- a. It is hoped that the next researcher will conduct research by multiplying the KAP under study so that better research results are obtained.
- b. Further research can be completed by conducting more in-depth observations not only using questionnaires.
- c. We recommend that in conducting research, researchers must pay attention to research time, to avoid busy public accountants.
- d. Further research is recommended to add more research samples in order to get a broader picture of the situation of the object under study.
- e. Further research should need to develop variables that can enrich the factors that affect audit quality as a form of development.

Bibliography

- Agoes, Sukrisno. (2012). "*auditing*" (Practical Guide to Examination of Accountants by Public Accountant). Edition 4. Jakarta: Salemba four.
- Agusti, Restu and Nastia Putri Pertiwi. (2013). "The influence of competence, Independence, and Professionalism of Auditors on Audit Quality". *Journal of Economics* Volume 21, Number 3 September 2013.
- Arens, Alvin A. (2004). "Auditing and Service Verification Approach Integrated". *Dejacarta Team Subtitle*. Jakarta: PT. Index. Bustami,
- Afif. (2013). "Influence of Independence, Accountability and Auditor Professionalism on Audit Quality (Empirical Study at a Public Accounting Firm in DKI Jakarta)". *Thesis*. Jakarta: Faculty of Economics and Business, State Islamic University.
- Christine Eka R S. (2016). "The Influence of Competence, Independence, Accountability, *Due Professional Care*, Objectivity and Integrity of Audit Quality with Auditor Ethics as Moderating Variable (Empirical Study on Auditor Kap in Medan City)". *Thesis*. Faculty of Economics and Business, University of North Sumatra.
- DeAngelo, LE (1981). "Auditor Size and Auditor Quality". *Journal of Accounting and Economics*, Dec, Vol.3, No.3:183-199.
- Dewi, Citra Ajeng (2016). "The influence of work experience, independence, and Competence on audit quality with auditor ethics as a moderating variable in the Empirical Study of the Internal Auditor of the Yogyakarta Special Region". *Accounting Thesis*, Faculty of Economics, Yogyakarta State University.



- Edisah, Son of Nainggolan (2016). "Effect of Accountability, Objectivity on audit quality with auditor ethics as a moderating variable in the case study at a public accounting firm in the city of Medan." *Accounting Thesis*, Faculty of Economics and Business, University of Muhammadiyah North Sumatra.
- Judge Arif, Amilia Yunizar Esfandari. (2015). "Influence of Intelligence Intellectual, Emotional Intelligence, Auditor Experience, And Due Professional Care Towards Audit Quality (Empirical Study On Auditors Of Public Accounting Firms In West Jakarta And South Jakarta)". *Journal of Accounting and Finance* Volume 4, Number 1 April 2015. Harjanti,
- Ragianda. (2017). "Influence *Spiritual Quotient, Emotional Quotient and Adversity Quotient* on Audit Quality (Public Accounting Firm In Jakarta)". *Thesis*. Faculty of Economics, Syarif Hidayatullah State Islamic University, Jakarta.
- Ikhsan Arfan, et al. (2014) "*Business Research Methodology for Accounting Dan Management*". Bandung: Cita Librarian Media.
- Lauw Tjun Tjun, et al. (2012). "The Effect of Auditor Competence and Independence Against Audit Quality". *Accounting journal* Volume 4, Number 1 May 2012.
- Mulyadi (2002), "*Auditing*". Edition 6, Book 1, Jakarta: Salemba Empat Publishers M.
- Nizarul Alim, Trisni Hapsari, Liliek Purwanti (2007). "The Influence of Competence and Independence on audit quality with auditor ethics as a moderating variable at a Public Accounting Firm in East Java". *X National Accounting Symposium*, Faculty of Economics, Unhas Makassar. 26 – 28 July 2007.
- Muh Fadjar Arif Fauzan. (2016). "Effect of Emotional Intelligence, Intelligence Spirituality, and Client Pressure on Audit Quality (Empirical Study at a Public Accounting Firm in Yogyakarta)". *Thesis*. Faculty of Economics, Yogyakarta State University.
- Putu, P. Dyan Yaniartha S (2013). "The Influence of Competence, Independence, and Time Budget Pressure on Audit Quality". *E-Journal of Accounting Udayana University* 4.1 (2013): 92- 109.
- Financial Professional Development Center (2018). "*Accountant Firm Freezing Case Public*". <http://pppk.kemenkeu.go.id/>. Accessed December 12, 2018
- King Faisal Harahap. (2018). "The Influence of Auditor Competence and Independence, On the Quality of Audits at the Representative Office of the Financial and Development Supervisory Agency of North Sumatra Province". *Thesis*. Faculty of Islamic Business Economics, State Islamic University of North Sumatra.
- Randal, Arens et al (2011), "*J Assurance Audit and Assurance Integrated Approach (Indonesian adaptation)*". Book 1, Jakarta: Salemba four.
- Siti Nur Mawar Indah. (2010). "The Influence of Auditor Competence and Independence Against Audit Quality (Empirical Study on Auditor Kap in Semarang)". *Thesis*. Faculty of Economics, Diponegoro University, Semarang
- Surbakti, Rizal. (2011). "*auditing*" (Accounting Examination in Indonesia by). Medan: Medan State University.
- Widisudharta. "Research methods". <https://widisudharta.weebly.com/method-research-thesis.html>. Accessed December 20, 2018
- Zahendra (2017). "The Result of the Public Accountant Investigation is Wrong." <http://www.mdn.biz.id/n/278096/>. Retrieved 12 December 2018