

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)



Melisa¹, Galumbang Hutagalung², Enda Noviyanti Simorangkir³

^{1,2,3}Universitas Prima Indonesia

ABSTRACT: The purpose of this research to test and analyze the influence of auditor independence, integrity and accountability on audit quality moderated by ethics. This research approach is quantitative with associative research type. This research was conducted using a survey method by distributing questionnaires to auditors who work at the Public Accounting Firm in Medan. Sampling using purposive sampling, with a total sample of 90 respondents. The data were analyzed using the partial least squares structural equation model (SEM-PLS). The results of this study indicate that auditor independence has a significant and positive effect on audit quality. Auditor integrity has no effect on audit quality, and auditor accountability has a significant and positive effect on audit quality. In addition, this study also found that ethics did not moderate the influence of auditor independence on audit quality, ethics did not moderate the effect of auditor integrity on audit quality and ethics did not moderate the effect of accountability on audit quality. For this reason, auditors are expected to continue to improve their independence, integrity, accountability and ethics in order to improve audit quality, by continuing to carry out technical training that is sufficient to cover technical aspects as well as general education. The novelty of this research is that the researcher uses the majority of auditors to be in the category of young adults, which can be one of the factors causing the integrity variable to not affect audit quality.

KEYWORDS: Independence, Integrity, Accountability, Ethics, Audit Quality

1. INTRODUCTION

Audit quality creates auditors sticking to a professional attitude to the assigned tasks so as to create a report that is free from errors good presentation of material that is human error and pure fraud. Audit quality is implementation of audits carried out in accordance with standards so as to be able to disclose and report violations committed client. (Rosnidah, Rawi, & Kamarudin, 2011). For this reason, audit quality is matters that are very important in the midst of important problems faced by entities, investors, banks and governments on error-free reporting ingredients. Of course, not an easy task, given the responsibilities that

An auditor who is able to work independently is very much needed and professionals who are free from intervention from any party in order to create reports that present relevant facts so that the information presented accurate and can be the basis of decision making for the company, investors, banks and no less important for the government as one of the one stakeholder. However, what is the definition of audit quality does not match what happening in the auditing world. This can be seen from the cases that occurred, due to low audit quality. One of the cases involving the profession public accountants and attention to where the audit case of PT. Kimia Farma audited by the Public Accounting Firm "Hans Tuanakotta & Mustofa" and the case of a financial statement raden motor audited by public accounting firms "Biasa Sitepu".

1.1 Research Problem

- 1 The existence of independence but not followed by audit quality
- 2 The existence of integrity but not followed by audit quality
- 3 Accountability exists but is not followed by audit quality
- 4 The existence of ethics but does not moderate the relationship of independence to audit quality
- 5 The existence of ethics but does not moderate the relationship of integrity to audit quality
- 6 The existence of ethics but does not moderate the relationship of accountability to audit quality.

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

1.2 Objectives Of The Research

1. To test and analyze the impact of independence on audit quality in the public accounting firm in Medan.
2. To test and analyze the effect of integrity on quality audit at the Public Accounting Firm in Medan.
3. To test and analyze the effect of accountability on quality audit at the Public Accounting Firm in Medan.
4. To test and analyze the influence of ethics in moderating independence on audit quality at the Public Accounting Firm in Medan.
5. To test and analyze the influence of ethics in moderating integrity to audit quality at the Public Accounting Firm in Medan.
6. To test and analyze the influence of ethics in moderating accountability for audit quality at the Public Accounting Firm in Medan

1.3 Research Design

The researcher used primary and secondary data. Primary data were obtained from questionnaires filled out by the Medan city public accounting firm auditors and secondary data were obtained from articles and books. The research approach uses quantitative methods, the type of research is associative and the nature of the research is a causal relationship. The sampling technique is purposive sampling

2. LITERATURE REVIEW: INDEPENDENCE, INTEGRITY, ACCOUNTABILITY, AUDIT QUALITY, AND ETHICS OF AUDITOR

2.1 Independence

2.1.1 Definition of independence

Independence means being free from influence both on the management who is responsible for the preparation of the report and on the users of the report. (Fitrawansyah, 2014:47). The second general standard requires the auditor to be independent, meaning that the auditor should not be easily influenced, because in carrying out his work, the auditor must prioritize the interests of the general public.. (Agoes, 2012:33). From the above understanding, it can be concluded that independence is a condition in which the auditor does not take sides or is influenced by others when carrying out his duties. In other words, a person's attitude to act honestly, impartially, and responsibly and to report findings based solely on available evidence. The independence of the audit means an impartial attitude in conducting audit testing, evaluating audit results, and audited reports.

2.1.2 Indicators of independence

1. Free from the intervention of other parties to formulate procedures
2. Can directly and freely access information related to activities, obligations, and business resources of the auditee
3. Free from the interests of others to modify the influence of facts reported

2.2 Integrity

2.2.1 Definition of integrity

The integrity of the underlying quality of public confidence and become a benchmark for the members in examining every decision. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. These four elements are needed to build confidence and provide the basis for a reliable decision making .(Sukriah, Akram & Inapty, 2009). Integrity means that a person acts according to his heart, in any situation. (Arens, 2011) Integrity is a character that shows the ability of a person to realize what has been capable and believed to be true in reality. Integrity is a character element that underlies the emergence of professional recognition. (Mulyadi, 2002)

From the above, it can be concluded that the integrity of the underlying quality of public confidence and become a benchmark for the auditor to examine all the decisions taken. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit.

2.2.2 Indicators of integrity

1. Be and act honestly
2. Courage and confidence
3. Always consider problems in conducting audits
4. Responsible for the quality of work

2.3 Accountability

2.3.1 Definition of accountability

Accountability is a necessary requirement to achieve sustainable performance. (Fitrawansyah, 2014:74)

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

Accountability is a form of psychological boost that makes someone trying to take responsibility for their actions and decisions on the environment. (Tetlock, 1984)

Accountability means that the government should be responsible morally, legally and politically on policies and actions to the people. Accountability is used to measure or assess whether the "people's mandate" is well run. (Haryatmoko, 2011:106)

From the above understanding, it can be concluded that accountability is an accountability that a person has for the results of the performance he has done openly and transparently in order to achieve a goal. In other words, auditors have an obligation to maintain their standards of ethical behavior to their own organizations, professions, communities, and individuals where public accountants have the responsibility to maintain their integrity and objectivity. Auditors who have high accountability will be fully responsible for their work so that the quality of the resulting audit will be even better.

2.3.2 Indicators of accountability

1. How much motivated they are to complete the job.
2. How much effort (thinking power) is given to complete a job.
3. How confident are they that their work will be checked by superiors.

2.4 Audit Quality

2.4.1 Definition of audit quality

Quality audits as the possibility that the auditor will detect and report material misstatements (DeAngelo, 1981)

Audit quality is a concept that shows that auditors can carry out their duties professionally based on professional ethics, competence and independence. (Junaidi, 2016:1)

Audit quality is a possibility auditor will not report the audit report with an unqualified opinion on the financial statements contain material errors. (Lee, Liu, Wang, 1999)

From the above understanding, it can be concluded that audit quality is the ability of an auditor to obtain and evaluate evidence to find whether there is a violation that is not in accordance with the SOP and the auditor is able to report it in accordance with established standards. Therefore, a quality auditor in an audit is an auditor who is able to find a misstatement and breach and be able to report in accordance with established standards.

2.4.2 Indicators of audit quality

1. Culture in a public accounting firm.
2. Personal skills and qualities of colleagues and audit staff.
3. The effectiveness of the audit process.
4. Reliability and benefits of audit reports

2.5 Ethics Auditor

2.5.1 Definition of ethics of auditor

Ethics in Indonesian actually comes from the Greek, ethos, which means habit or character. (Umam, 2012:354)

Ethics (ethics) can be broadly defined as a set of ethical principles or moral values. (Alvin.dkk, 2014:90)

Ethics as a set of rules or guidelines that govern human behavior, both what must be done and what must be left behind which is embraced by a group or class of people or society or profession. (Maryani and Ludigdo, 2001)

From the above understanding it can be concluded that ethics are rules about attitudes or behavior in our environment in accordance with the habits of the place or environment where we are.

2.5.2 Indicators of ethics of auditor

1. Emotional quotient (EQ)
2. Rewards received
3. Organizational
4. Family environment

2.6 Research Sites

This research was conducted at a Public Accounting Firm located in the city of Medan.

2.7 Research Method

2.7.1 Research Approach

The approach in this research is to use quantitative methods. Quantitative research can be defined as a research method based on the philosophy of positivism, used to examine a particular population or sample, collect data using research instruments, analyze quantitative/statistical data, with the aim of testing the established hypothesis. Sugiono (2016:8)

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

2.7.2 Types of Research

This type of research is associative research. associative research is research that aims to determine the relationship between two or more variables. Sugiono (2003:11)

2.7.3 Nature of Research

The properties in this study are:causal relationship. A causal relationship is a causal relationship. Sugiyono (2016:37)

2.8. Population and Sample

2.8.1 Population

Population is a generalization region consisting of the objects / subjects that have certain qualities and characteristics that are determined by researchers to learn and then drawn conclusions. Sugiyono (2016:80)

The population used in this study were all auditors who worked at the Public Accounting Firm (KAP) in the city of Medan. The characteristics of the Public Accounting Firm that will be made into the population are local and national Public Accounting Firms

2.8.2 Sample

The sample is part of the number and characteristics possessed by the population. Sugiyono (2016: 81). The sampling technique used in this research is purposive sampling, namely the technique of determining the sample by carrying out certain considerations intentionally (Sugiyono, 2008). This technique is also referred to as judgment sampling because the sampling process has been considered by determining in advance special characteristics based on certain goals to provide the information needed by researchers (Silalahi, 2010).

The research subjects were taken by considering the criteria certain things that have been determined by the researchers, namely:

1. Work in local and national Public Accounting Firms
2. Have experience working as an auditor at least 3 years

Table 1: Sample

No	Kantor Akuntan Publik (KAP) di Kota Medan	Nomor Izin Usaha	Jumlah Auditor
1	KAP Dorkas Rosmiaty, SE. Dan Asen Susanto	KEP-243/KM.17/1999	14
2	KAP Edward L. Tobing, Madilah Bohori	110/KM.1/2010	11
3	KAP Joachim Poltak Lian & Rekan (Cabang)	697/KM.1/2016	15
4	KAP Drs. Johan Malonda Mustika & Rekan (Cabang)	1007/KM.1/2010	10
5	KAP Drs. Katio & Rekan (Pusat)	KEP-259/KM.17/1999	10
6	KAP Lona Trista	1250/KM.1/2017	7
7	KAP Dra. Meilina Pangaribuan, MM	864/KM.1/2008	8
8	KAP Drs. Selamat Sinuraya & Rekan (Pusat)	KEP-939/KM.17/1998	15
			90

3. DATA ANALYSIS METHOD

3.1 Definition of Data Analysis Method

The data analysis method is a method used to process research results in order to obtain a conclusion. By looking at the theoretical framework, the technique of data analysis used in this study is quantitative analysis using the Partial Least Squares models with the SmartPLS program. Waluyo (2011:1)

3.2 Model Feasibility Test (Partial Least Square) PLS

3.2.1 Testing the Measurement Model (Outer Model)

This research is an outer model that uses reflection indicators, thus measurement can be done by testing the validity of reflective indicators and testing the reliability of reflective indicators. The reflective indicator validity test used two methods, namely the Convergent Validity Test and the Discriminant Validity Test (Abdillah and Hartono, 2015).

3.2.1.1 Convergent Validity Test

That is a test to measure the level of accuracy of indicators or dimensions through measuring the magnitude of the correlation between constructs and latent variables. To measure the convergent validity, use a standard loading factor that describes the magnitude of correlation between each indicator and konstruknya. Values above 0.7 loading factor is expressed as the ideal size or valid as an indicator in measuring the construct. However, during the development stage of research, the scale of values above 0.50 to 0.60 is still acceptable (Ghozali and Latan, 2015).

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

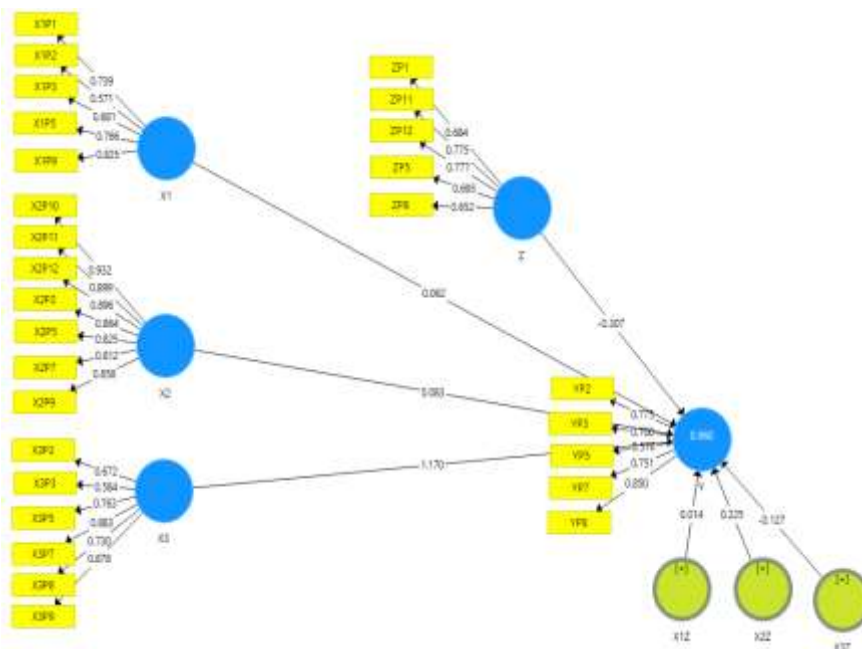


Figure 1: Convergent Validity Test

3.2.1.2 Discriminant Validity Test (discriminant validity)

Methods to assess the discriminant validity is to compare the value of the square root of the AVE (the square root of the average variance extracted) for each construct with the correlation between the constructs in the model. Demonstrated good discriminant validity of the square root of AVE for each construct is greater than the correlation between the constructs and models (Fornell and Larcker, 1981 in Ghazali and Latan, 2015).

Table 2: Discriminant validity test

	AVE	AKAR AVE
INDEPENDENCE	0,521	0,722
INTEGRITY	0,757	0,870
ACCOUNTABILITY	0,577	0,760
AUDIT QUALITY	0,542	0,736
ETHICS	0,516	0,718
X1Z	1,000	1,000
X2Z	1,000	1,000
X3Z	1,000	1,000

3.2.1.3 Reliability Test

Composite Reability is a reliability test that measures the actual value of a variable reliability, while Cronbach's Alpha measures the lowest value (the lower limit) of the reliability of a variable. In this study the reliability values viewed from Composite Reliability, while Cronbach's Alpha is not used for Composite Reability better assess the internal consistency of a construct. Ghazali and Latan (2015) states that a latent variable has a high reliability if the reliability of composite values above 0,70.

Table 3: Reliability test

	COMPOSITE RELIABILITY
INDEPENDENCE	0,843
INTEGRITY	0,956
ACCOUNTABILITY	0,889
AUDIT QUALITY	0,853

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

ETHICS	0,841
X1Z	1,000
X2Z	1,000
X3Z	1,000

3.3 Hypothesis Test Results

a. Hypothesis 1: The effect of auditor independence (X1) on audit quality (Y) The effect of auditor independence on audit quality shows a p value of 0.019 and the original sample has a positive value of 0.062. The measurement results show that the p value is $0.019 < 0.05$, so the first hypothesis in this study is accepted. Based on these results, it can be interpreted that auditor independence has a significant and positive effect on audit quality.

b. Hypothesis 2: The Effect of Integrity (X2) on Audit Quality (Y) The effect of auditor integrity on audit quality shows a p value of 0.236. The measurement results show that the p value is $0.236 > 0.05$, so the second hypothesis in this study is rejected. Based on these results, it can be interpreted that auditor integrity has no effect on audit quality. 65

c. Hypothesis 3: The Effect of Auditor Accountability (X3) on Audit Quality (Y) The effect of auditor accountability on audit quality shows a p value of 0.000 and the original sample is positive at 1.170. The measurement results show that the p value is $0.000 < 0.05$, so the third hypothesis in this study is accepted. Based on these results, it can be interpreted that auditor accountability has a significant and positive effect on audit quality.

d. Hypothesis 4: The Effect of Auditor Independence (X1) on Audit Quality (Y) With Ethics (Z) As Moderating Variable. The effect of auditor independence on audit quality with ethics as a moderating variable shows a p value of 0.723. The measurement results show p value $0.723 > 0.05$, so the fourth hypothesis in this study was rejected. Based on these results, it can be interpreted that ethics does not moderate the effect of auditor independence on audit quality.

e. Hypothesis 5: The Effect of Auditor Integrity (X2) on Audit Quality (Y) With Ethics (Z) As Moderating Variable. The effect of auditor integrity on audit quality with ethics as a moderating variable shows a p value of 0.058. The measurement results show that the p value is $0.058 > 0.05$, so the fifth hypothesis in this study is rejected. Based on these results, it can be interpreted that ethics does not moderate the effect of auditor integrity on audit quality.

f. Hypothesis 6: The Effect of Auditor Accountability (X3) on Audit Quality (Y) With Ethics (Z) As Moderating Variable. The effect of auditor accountability on audit quality with ethics as a moderating variable shows a p value of 0.101. The measurement results show that the p value is $0.101 > 0.05$, so the sixth hypothesis in this study is rejected. Based on these results, it can be interpreted that ethics moderates the effect of auditor accountability on audit quality.

4. CONCLUSION

1. Auditor independence has a significant and positive effect on quality audit at the Medan City Public Accounting Firm.
2. Auditor integrity has no effect on audit quality in the office Medan City Public Accountant.
3. Auditor accountability has a significant and positive effect on quality audit at the Medan City Public Accounting Firm.
4. Ethics does not moderate the effect of auditor independence on quality audit at the Medan City Public Accounting Firm.
5. Ethics does not moderate the effect of auditor integrity on audit quality at the Medan City Public Accountant Office.
6. Ethics does not moderate the effect of auditor accountability on quality audit at the Medan City Public Accounting Firm.

REFERENCES

- 1) A.A. Anwar Prabu, Mangkunegara. 2011. Manajemen Sumber Daya Manusia Perusahaan .Bandung: PT. Remaja Rosdakarya.
- 2) A. A. I. Tirtamas. 2018. Pengaruh Kompetensi, Akuntabilitas dan Independensi pada Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi. E-Jurnal Akuntansi Universitas Udayana. Vol.23.1. April (2018): 31-59
- 3) Agoes, Sukrisno. 2004. Auditing (Pemeriksaan Akuntan) oleh Kantor Akuntan Publik Jilid 2 -3/E. Jakarta: LPFE UI.
- 4) Alvin A. Arens, Mark S. Beasley dan Randal J. Elder, 2014 Auditing and Assurance Services: An Integrated Approach
- 5) Annisa Rahmatika Salim. 2011. Pengaruh Pengalaman Kerja, Independensi, dan Integritas terhadap Kualitas Audit. Universitas Riau. Skripsi
- 6) Arisinta, Octaviana. 2013. Pengaruh Kompetensi, Independensi, Time Budget Pressure, dan Audit Fee Terhadap Kualitas Audit Pada Kantor Akuntan Publik di Surabaya. Jurnal Ekonomi dan Bisnis Tahun XXIII, No. 3 Desember 2013: 266 – 278.
- 7) Atiqoh, Nur dan Akhmad Riduwan. 2016. Pengaruh Due Professional Care, Motivasi Auditor, Time Budget Pressure Terhadap Kualitas Audit. Jurnal Ilmu dan Riset Akuntansi . ISSN: 2460-0585. Volume 5, Nomor 2, 1-16.

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

- 8) Christiawan, Yulius Jogi. 2002. Kompetensi dan Independensi Akuntan Publik: Refleksi Hasil Penelitian Empiris. Jurnal Akuntansi dan Keuangan. Vol. 4. No. 2. pp.79-92.
- 9) Effendi, Usman. 2014. Asas Manajemen. Jakarta: Rajawali Pers. Fajri, Nisa Nafisa. 2014. Pengaruh Pengalaman Auditor dan Independensi Auditor terhadap Keputusan Pemberian Opini Audit (Survei pada Kantor Akuntan Publik). Skripsi. Bandung: Universitas Widyatama
- 10) Gammal, W,E. 2012. "Peterminants of Audit Fees: Evidence Form Lebanon". Journal International Business Research Vol.05, No.II. pp. 136-143
- 11) Ghufron, M.N & Risnawita, R.S. (2010). Teori-Teori Psikologi. Yogyakarta: ArRuzz.
- 12) Ghozali, Imam. 2016. Aplikasi Analisis Multivariate Dengan Program SPSS 23. Semarang: Badan Penerbit Universitas Diponegoro
- 13) Hanjani, Andreani & Rahardja. 2014. Pengaruh Etika Auditor, Pengalaman Auditor, Fee Audit, dan Motivasi Auditor Terhadap Kualitas Audit (Studi Pada Auditor Kap Di Semarang). Semarang. Diponegoro Journal Of accounting. Vol.3, No.2 Hal. 1-9
- 14) Hanjani, Andreani. 2014. Pengaruh Etika Auditor, Pengalaman Auditor, Fee Audit, dan Motivasi Auditor terhadap Kualitas Audit (Studi pada Auditor KAP di Semarang). Skripsi. Semarang: Universitas Diponegoro
- 15) Hidayanti, Santi. 2017. Pengaruh Workload dan Audit Fee Terhadap Kualitas Audit (Studi Pada Auditor di KAP kota Bandung). Skripsi. Bandung: Universitas Pasundan
- 16) I Made Putra Partha Nadi dan I Dewa Gde Dharma Suputra. 2017. Pengaruh Kompetensi, Pengalaman, Independensi, Dan Motivasi Auditor Pada Kualitas Auditor . E-Jurnal Akuntansi Universitas Udayana. Vol 18.2
- 17) Imansari, Fitrika Putri. 2016. Pengaruh Kompetensi, Independensi, Pengalaman, Dan Etika Auditor Terhadap Kualitas Audit (Studi Empiris Pada Auditor Kantor Akuntan Publik Di kota Malang). Jurnal Riset Mahasiswa Akuntansi (JRMA). Vol : xx
- 18) Junaidi, Nurdiono. 2016. Kualitas Audit Perspektif Opini Going Concern. Yogyakarta: CV. Andi Offset
- 19) Kurnia, Khomsiyah dan Sofie, 2014, Pengaruh Kompetensi, Independensi, Tekanan Waktu Dan Etika Auditor Terhadap Kualitas Audit. Journal Akuntansi Fakultas Ekonomi Universitas Trisakti, Vol. 1 No 2.
- 20) Malayu, Hasibuan. 2013. Manajemen Sumber Daya Manusia. Jakarta: PT. Bumi Aksara
- 21) M. Taufik hidayat. 2011. Pengaruh Faktor-Faktor Akuntabilitas Auditor Dan Profesionalisme Auditor Terhadap Kualitas Auditor. Skripsi
- 22) Mathius, Tandiontong. 2016. Kualitas Audit dan Pengukurannya. Bandung: Alfabeta
- 23) Mubarak, Abdullah.dkk. 2017. Kualitas Pelaporan Keuangan: Kajian Teoritis dan Empiris. Jakarta: PT.Balebat Dedikasi Prima
- 24) Mulyadi. 2002. Auditing Edisi 6. Jakarta: Salemba Empat.
- 25) Messier, William F. Jr dan Steven M. Glover dan Douglas F. Prawitt, 2005. Auditing & Assurance Service A Sistematic Approach, Buku II, Edisi 4, Penerjemah Nuri HInduan, Salemba Empat, Jakarta.
- 26) Ni Made Widia Iswara Dewi & I Putu Sudana. 2018. Pengaruh Pengalaman, Due Professional Care dan Akuntabilitas Auditor Pada Kualitas Audit. Vol.22.1. Januari (2018): 438-463.
- 27) Puspaningsih Abriyani, 2004. Faktor-faktor yang Berpengaruh Terhadap Kepuasan Kerja dan Kinerja Manajer Perusahaan Manufaktur. JAAL.
- 28) Rahayu, Siti Kurnia, dan Ely Suhayati. 2013. Auditing (Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik). Yogyakarta: Graha Ilmu.
- 29) Samsudin, Sadili. 2010. Manajemen Sumber Daya Manusia. Bandung : Pustaka Setia
- 30) Saripudin, dkk. 2012. Pengaruh Independensi, Pengalaman, Due Profesional Care, dan Akuntabilitas terhadap Kualitas Audit (Survei terhadap Auditor KAP di Jambi dan Palembang). Jurnal Akuntansi Vol.1. No.1. Hal. 7-12.
- 31) Sinaga, Daud. 2012. Analisis Pengaruh Audit Tenure, Ukuran KAP dan Ukuran Perusahaan Klien terhadap Kualitas Audit. Skripsi. Semarang: Universitas Diponegoro
- 32) Sugiyono. 2016. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: CV. Alfabeta
- 33) Sutrisno, Edy. 2016. Manajemen Sumber Daya Manusia. Bandung: Kencana
- 34) Sukrisno, Agoes. 2012. Auditing (Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik). Edisi Keempat. Salemba Empat: Jakarta.
- 35) Umam, Khaerul. 2012. Perilaku Organisasi. Bandung: CV. Pustaka Setia

Effect of Independence, Integrity and Accountability Auditors on Audit Quality With Ethics of Auditor as Moderating Variable (Study at Public Accountants Office in Medan)

36) Wibowo.2016.Manajemen Kinerja.Jakarta:Rajawali Pers.

37) Yusuf,Arif.2017.Pemahaman Manajemen Sumber Daya Manusia.Surakarta: Prenadamedia Group

38) Zuhrawaty. 2009. Panduan dan Kiat Sukses menjadi Auditor ISO 9001 (Sistem Manajemen Mutu). Jakarta: PT. Buku Kita