



Audit Quality Based on Internal Audit Capability Model (IACM) and Gender as Mediating Variabel in the Public Sector

Rida Perwita Sari^{a*}, Sri Hastuti^a, Oryza Tannar^a

^a Accounting Department, Faculty of Economic and Business, University of Pembangunan Nasional “Veteran” Jawa Timur

ARTICLE INFORMATION

ABSTRACT

Article history:

Received date: 5 Januari 2019

Revised date: 28 Januari 2019

Accepted date: 1 Maret 2019

Keywords: audit capability model (IACM); competency; independence; pressure of obedience; audit quality; gender; public sector

The purpose of this study is to examine the influence of competence, Independence, Pressure of Obedience and internal control system to Audit Quality based on Internal Audit Capability Model (IACM) and gender as mediating variable. This research contributes the theoretical and practical benefits as the form of adoption of agency theory and attribution theory and suggestions to improve the expertise of auditors by taking into account the competence, independence, and pressure of obedience and internal control system to produce quality inspection in the field of supervision. This study uses a quantitative approach. The analysis technique used in this research is Partial Least Square (PLS) with the help of warPLS software. The subject of this study is the Inspectorate of East Java Province with a sample of auditors in the Inspectorate of East Java Province which amounted to 53 auditors. The results of this study indicate that competence and internal control system affects the Audit Quality based on Internal Audit Capability Model (IACM), while the independence, pressure of obedience and gender do not affect the Audit Quality based on Internal Audit Capability Model (IACM).

2019 FEB UPNVJT. All rights reserved

* Corresponding author

E-mail address: ridaps.ak@upnjatim.ac.id

INTRODUCTION

So far, the public sector has not escaped accusations as a nest of corruption, collusion, nepotism, inefficiency and sources of a waste of the country. The complaint "bureaucrats cannot afford to do business" is intended to criticize the poor performance of public sector companies. The government as one of the public sector organizations did not escape from this accusation. Government public sector organizations are institutions that run the wheels of government whose source of legitim origin comes from the community. Therefore, the trust given by the community to the government organizers must balance by a clean government.

The demand for public sector accountability towards the realization of good governance in Indonesia is increasing. This demand is reasonable because some studies show that the economic crisis in Indonesia because of lousy management (lousy governance) and horrible bureaucracy (Sunarsip, 2001). Government Auditing Standards (2011) describes the concept of accountability for the use of public resources and governmental authority as the key to the process of managing a nation. Management and officials with power over public resources funds are responsible for carrying out the public service function and providing services to the community effectively, efficiently, economically, ethically and fairly. Accountability requirements have led to a demand for more information about government programs and j hope. Public officials, legislators, and citizens want and need to know whether government funds are handled properly and by laws and regulations. They also want and need to know whether government organizations, programs, and services achieve their goals and whether organizations, programs, and services operate economically and efficiently.

According to Mardiasmo (2005), three main aspects that support the creation of good governance (good governance), namely supervision, control, and examination. Monitoring is an activity carried out by parties outside the executive, namely the community and the House of Representatives (DPRD) to oversee the performance of government. Control (control) is performed by an executive mechanism to ensure that the systems and management policies appropriately implemented so that organizational goals can achieve. While the audit (audit) is an

activity undertaken by parties who have independence and have professional competence to check whether the results of government performance has been by the standards set. Related to the process of supervision and examination on the management of state finances, in Indonesia the process is carried out by a government auditor consisting of: Inspectorate General of the Department, Internal Control Unit (SPI) within the state and state-owned enterprises/BUMD, Provincial Inspectorate (Itwilprop), Inspectorate Regencies/Municipalities (Itwilkab/Itwilkot), Finance and Development Supervisory Board (BPKP) and Supreme Audit Board (BPK), which is an independent external auditing agency.

The internal control system of the government is closely related to the state financial policy as regulated in Article 58 paragraph (1) of Law Number 1 Year 2004 on State Treasury which states that "in order to improve the performance, transparency, and accountability of state financial management, the President as Head of Government regulate and organize internal control systems within the government as a whole ". The Internal control system will be sufficient if supported by internal control over the implementation of duties and functions, as well as the guidance on the application of internal control system government agencies.

Regulation of the Minister of State for Administrative Reform No.PER/05/M.PAN/03/2008 dated March 31, 2008, also regulates independence of members Government Internal Supervisory Apparatus (APIP). The Leader of APIP is responsible to the highest leaders of the organization so that the responsibility for the implementation of the audit can be fulfilled. APIP's position is placed appropriately so that it is free from intervention, and obtains adequate support from top management of the organization to cooperate with the auditee and perform the work freely. Nevertheless, APIP should foster good working relationships with audits, especially in mutual understanding between the roles of each institution.

Internal monitoring conducted by (APIP) contained in Government Internal Control System (SPIP) consists of the audit, review, evaluation, monitoring and other monitoring activities. Supervision serves to help the goals set by the organization can be achieved, also, controlling to

detect early detection of implementation deviation, abuse of authority, waste and leakage (Sukriah et al. 2009). The regional inspectorate must organize the general supervision activities of the local government and other tasks assigned by the regional head so that in his duties the inspectorate is the same as the internal auditor (Falah, 2005). Internal audits are audits conducted by inspection units that are part of a supervised organization (Mardiasmo, 2005).

Examination conducted APIP sometimes encountered obstacles in the implementation where the sense of kinship, togetherness and humane considerations stand out. Another problem faced in improving the quality of APIP is how to develop the attitude or behavior, the ability of the supervisory apparatus in examining so that the supervision can run reasonably effectively and efficiently (Sukriah et al. 2009).

APIP wants a clean, authoritative, orderly, and clean supervisory body in carrying out its duties and functions by general rules and norms. The norms and conditions applicable to internal government auditors consist of the Code of Conduct of APIP and APIP Audit Standards. Code of ethics is intended to maintain the behavior of APIP in carrying out its duties, while the Audit Standard is designed to preserve the quality of audit conducted by APIP. Given these rules, the public or users of the report can assess the extent to which government auditors have worked by predetermined standards and ethics.

Knechel, Krishnan, Pevzner, Shefchik, and Velury (2012) say that audit quality is often debatable but little understood. It has been more than 20 years since the research on the quality of the audit, but not much agreement has been reached on how to define class but gives each party a better understanding of audit quality. Thus a "good" audit is a well-executed audit based on proper audit process planning by a trained and trained auditor who understands the uncertainty of the audit process and can sense the unique circumstances of the auditee.

The phenomenon that occurs is the quality of audits conducted by auditors Inspectorate apparatus is still a public concern. This is because are not detected by the Inspectorate apparatus do not identify the audit findings as an internal auditor. However, found by the Supreme Audit Agency (BPK) as an external auditor, this indicates that the

audit quality of the Inspectorate apparatus is still relatively weak. This is supported by a report from the Indonesian Government's Internal Auditors Association (AAIPI) which states that 94 percent of Government Internal Supervisory Officers (APIP) in central and regional levels cannot detect corruption. This is one of the results of mapping data of Government Internal Supervisory Apparatus (APIP) based on Internal Audit Capability Model (IACM) approach to 331 APIP. Of the five levels in the IACM approach, 93.96 percent of supervisors are at level only 5.74 percent in the second level while only one APIP is at level III. Level one cannot detect corruption. This ability is owned after level II upwards. This is very alarming given the government's internal supervisory function that is the vanguard for the prevention and eradication of corruption

(source: <http://www.suarapembaruan.com/home/94-persen-auditor-government-tak-can-detection-corruption/28413>).

The same thing happened during this time found many cases of irregularities in the field indicated corruption, which escaped from the supervision Inspectorate. Many underlying factors, such as discipline, are also mental issues. (source: <https://petajatim.id/lemahnya-pengawasan-inspektorat-daerah-mengicu-many-questions/>). The following are some of the obstacles faced by the Inspectorate of East Java Province:

Table 1. Constraints that occurred in the Inspectorate of East Java Province

Problems	Human Resources (HR)	<ul style="list-style-type: none"> • Limitations of Human Resources Examiner (auditor) • Auditors are not graduates of accounting graduates • Limitations of auditor's knowledge • A number of participants who attended the Examination Training were limited
	Working Paper and Audit Finding Results	<ul style="list-style-type: none"> • Y ang inadequate functioning instrume nt as auditing guidelines stewardship • Inadequate working paper audit • The inspection report (LHP) is not timely • Completeness & data readiness in SKPD which is still less valid
	Advanced Findings of Audit Findings	<ul style="list-style-type: none"> • There is SKPD which ignores the recommendation of the examination result • Submission of late recommendation responses, resulting in the creation of a pending review report • The recommendation of the

		examination result is irrelevant to the findings.
--	--	---

The Regional Inspectorate in carrying out its main tasks and functions in the field of supervision / audit, should have been able to assess the efficiency, effectiveness, economical (3E) in conducting a review of an activity and able to provide consultation on governance, risk management, and internal control so that accountability will manifest public in accordance with applicable laws and regulations. Wibowo (2010) argued that the implementation of supervisory tasks undertaken by APIP is strongly influenced by two factors: internal factors and external factors. Faizah and Zuhdi (2013) put forward efforts to obtain quality examination results, an auditor in carrying out its supervisory task is strongly influenced by the characteristics of each of the auditor's personal.

Characteristics of an auditor derived from internal factors (dispositional attributions) that refers to the behavior of individuals that exist within a person, and external factors (situational attributions) refers to the surrounding environment that affects the behavior of someone who encourages a person (auditor) to act.

This is in line with the statement of Zulfahmi (2005) which suggests that the factors that influence one's behavior include: (1) internal factors (personal), factors that come from within the individual, (2) external factors (situational) comes from outside the human self that can lead to a person tend to behave according to the characteristics of the group or organization in which he participated in it. The auditor's ability to detect errors in financial statements and report to users of financial statements is the definition of audit quality by De Angelo (1981). The chance of catching an error depends on the competence of the auditor, while auditor audacity reports an error in the financial statements depending on the auditor's independence.

Research on the factors that affect the quality of audit has been done in the commercial and public sectors by Fitriany (2010). According to Wijayanti (2007) states the behavior of individuals is a reflection of the personality side while situational factors that occur at that time will

encourage someone to make a decision. Based on that opinion, it can be concluded that auditor behavior caused by the personal characteristic factor of an auditor (internal factor) and also a situational factor when doing an audit (external factor).

This study will examine the internal factors of competence and independence and factor external that is the pressure of obedience and SPI as a factor affecting the quality of audit results generated by government auditors (APIP). In addition to the personal characteristics of an auditor derived from internal factors, as a determinant of the quality of the results of the examination is very influenced also by external factors (situational). External factors (situational) in this case is the pressure (pressure) that comes from the boss or auditee (client) is audited. The influence of obedience arises from the existence of the command given by the individual who is in the position of authority.

Other external factors (situational) is, in this case, the internal control system (SPI), either from the institution/entity where the auditor works or from themselves each personally. Based on PP. 60 of 2008 on SPIP (Article 1 paragraph 1) explains that the internal control system (SPI) is an integral process on the actions and activities undertaken continuously by the leadership and all employees to provide reasonable assurance on the achievement of organizational goals through effective and efficient, reliability of financial reporting, security of state assets, and compliance with laws and regulations. Therefore, the success of the ISC is strongly based not only on the design of adequate controls to ensure the achievement of organizational objectives but also to everyone within the organization, as factors that can make such controls function.

This study explores novelty in addition to the research time aspect; this study will examine the influence of internal and external factors simultaneously, besides this research will use more significant sample by using different analytical tool that is using Partial Least Square (PLS) with the help of WarpPLS program. The standard pressure on the government environment is more focused on obedience pressure because government auditors work on the orders for and on behalf of APIP as an institution under the control or authorization. Also, the auditor strives to fulfill his professional responsibilities based on an existing (SPI) rule. This study is an exciting study because it not only

examines the internal factors of an auditor but also wants to see how far the external factors, in this case, the pressure of compliance and SPI in the workplace of APIP (Inspectorate) can affect the quality of audit results based on internal audit capability model (IACM). The reason of the writer to take Gender as mediation variable that is: a) because in this research use or analyze individual characteristic, b) personality auditor characteristic between man and woman both have strong personality characteristic (Davidson & Dably, 1993), c) and women have personality traits that are intelligent, firm, passionate, open-minded, have enough ability, like to work hard and in a state who are depressed because they have not been able to achieve their goals, d) Female auditors have more realistic characteristics, firmly established, trustworthy, have a suspicion high (not easily affected), attentive and conscientious, lacking in confidence, and inclined to abide by the rules, while the male auditor has an impartial personality, less able cooperate, tend to be impractical and unrealistic, more confident, and tend to be careless in carrying out the tasks that allow for the occurrence of the dysfunctional behavior in Johnson's examination & Dierks (1998).

The reason researchers use population-focused auditors who work in the office of the Inspectorate of East Java Province is; first, the demand for the role of government auditor for produce a quality audit, so the Inspectorate with its position as an internal auditor government has an important role that is creating accountability of the government apparatus under the president to realize good governance governance; second, have a vision become a catalyst for the renewal of government management through professional supervision.

The contribution of the results of this study is expected to provide theoretical benefits, especially in the field of Public Sector Accounting for further studies, especially in the area of audit as a form of adoption of agency theory and attribution theory. Both methods are related to adverse selection and moral hazard, as well as dispositional attributions and situational attributions. Practical benefits are expected to be used as input materials for APIP institutions as internal stakeholders always to use and improve the expertise of the auditor by taking into account the competence of the auditors in APIP institutions and internal controls in it to obtain the results of the quality inspection.

The policy benefit is expected to give input to Local Government in East Java Province to make policy in the field of supervision especially about placement and assignment of personnel (auditor) at APIP institution by considering competence that is knowledge/educational background, as PERMENPAN No: PER/05/M.PAN/03/2008 on educational background, APIP Auditors, have a minimum level of formal education (S-1) or equivalent, and also consider the expertise and experience of personnel to be placed at APIP (Inspectorate). Based on the above description then the main issues of this study are as follows:

1. Does the competence affect the quality of audit results?
2. Does independence affect the quality of audit results?
3. Does the pressure of obedience affect the quality of the audit results?
4. Does the Internal Control System (SPI) affect the quality of the audit results?
5. Does gender mediate influence competence on the quality of audit results?
6. Does gender mediate the effect of independence on the quality of the audit results?
7. Does gender mediate the effect of compliance pressure on the quality of audit outcomes?
8. Does the gender mediate the influence of the internal control system on the quality of audit results?
9. Does gender affect the quality of audit results?

The research objective to be achieved in this study to enhance the auditor with regard Competence Skills, independence, Obedience Pressure, and Internal Control to based Quality Audit Internal Audit Capability Model (IACM) mediated by gender.

LITERATURE REVIEW

Agency Theory

Based on agency theory, Jensen and Meckling (1976) argue that agency relationships can occur in all entities that rely on contracts, either explicitly or implicitly, as a reference to participant behavioral behavior. Therefore it can be said that an agency relationship occurs in every entity. The application of agency theory to public sector organizations can be realized in work contracts that

regulate the proportion of the rights and obligations of each party while taking into account the overall benefit (Arifah, 2012).

Public sector organizations through local government, especially APIP (Inspectorate) institutions as internal stakeholders always strive to increase public trust (community) and auditee as external stakeholders through the implementation of quality internal supervision function, to realize clean, fair, transparent and accountable administration. Implementation of internal oversight function implemented by APIP as an institution that performs duty and responsibility to a regional leader, in this relation is as principal delegate authority to the auditor to perform inspection task to local governance. As a result, auditors who act as agents have access to more information and authority in the audit process. The imbalance (asymmetry) of information held between the internal auditor and the government represented by the supervisory body (APIP) in the conduct of the audit can cause problems.

Attribution Theory

Attribution theory there are behaviors related to attitudes and characteristics of individuals, in other words, see the behavior will be known attitudes or characteristics of the person and can also predict the behavior of a person in the face of certain situations. A person will form ideas about other people and situations in the surrounding environment that cause a person's behavior in social perception called dispositional attributions and situational attributions. Dispositional attribution refers to the individual behavior that exists within a person (internal factors) such as competence, and independence possessed by an auditor, and the situational attributions refer to the surrounding environment that affects behavior (external factors) such as pressure and rules (in this case the application SPI).

Robbins (2006) stresses that attribution theory deals with the cognitive process in which an individual interprets a person's behavior to a particular part of the relevant environment. Attribution theory which is characteristic of attribution theory explains that humans are rational and are encouraged to identify and understand the structural causes of their environments. It explains that the behavior is related to the attitude and characteristics of the individual, so that attitudes and characteristics can deal with situations in

specific contexts such as when conducting surveillance and inspection in government institutions, so that APIP behavior in acting should be in accordance with the ability, rules, and rules of relevant procedures in the environment.

Quality of Examination Results

The Government Accountability Office (GAO) defines audit quality as adherence to professional standards and contractual ties during audits (Lowenshon et al., 2005). Auditing standards serve as guidance and measures of auditor performance quality (Messier et al., 2005). According to the Regulation of the State Minister for State Apparatus Empowerment number PER/05/M.PAN/03/2008, audit quality measurement of financial reports, especially those conducted by APIP shall use State Audit Standards (SPKN).

State Audit Standards (SPKN) that the conduct of inspections based on inspection standards will increase the credibility of reported information (obtained) from entities examined through the collection and testing of evidence objectively. The quality elements of the inspection report must be timely, complete, accurate, objective, convincing, and transparent, and as concise as possible. Therefore, the quality of the examination result is the quality of the auditor's work which is indicated by a reliable result report.

Government Internal Supervisory Apparatus (APIP)

Internal Audit The Government or better known as the Government Internal Supervisory Apparatus (APIP) performs functional oversight of state financial management to be efficient and effective in assisting government management in the framework of control over the activities of its work unit (quality assurance function). The contribution of APIP is expected to give input to the leaders of the government regarding the outcomes, obstacles, and deviations that occur on the course of government and development which is the responsibility of the leaders of the government organizers. Institutions/bodies/units within the government body (Internal Government Controller), which has the duty and function of functional oversight is APIP, which consists of:

1. The Financial and Development Supervisory Board (BPKP)
2. Inspectorate General Department

3. Main Inspectorate / Inspectorate of Non Departmental Government Institution (LPND) / Ministry
4. Regional Supervisory Agency or Provincial / Regency / City

The main activities of APIP include audit, review, monitoring, evaluation and other supervisory activities, in the form of socialization, assistance, and consultation, but on the APIP Audit Standards have been regulated by the Regulation of the State Minister for Administrative Reforms Number PER / 05 / M.PAN / 03 / 2008 Date: March 31, 2008. The audit activities that can be done by APIP can basically be grouped into the following three types of audits:

1. Audit of financial statements aimed at giving an opinion on the fairness of the presentation of financial statements by generally accepted accounting principles.
2. Performance audit that aims to provide conclusions and recommendations on the management of government agencies economically, efficiently and effectively.
3. Audit with a specific purpose of audit that seeks to provide a finding on an audit. Included in this category are investigative audits, audit of issues that are the focus of attention of typical organization and audit leaders.

Mulyadi (2005) asserted that the task of an internal auditor is "investigating and assessing internal control and efficiency of the implementation of the functions of various organizational units." The role of the auditor in the Standards of Field Work stipulates that the part of APIP is set in is to detect weaknesses of the internal control system and the non-compliance of laws, fraud, and abuse. Also, the auditor should consider the risk of fraud which significantly affects against audit objectives.

Factors of the occurrence of fraud that must be considered by the auditor are the desire or pressure experienced by someone to commit fraud, opportunity which allows the existence of cheating, and the nature or reason of someone to commit fraud. Nothing patrimony (abuse) can occur but there is no violation of legislation. The auditor should consider the risk of the occurrence of maltreatment (abuse) which significantly affects the

audit objectives. However, the auditor should consider carefully because the existence of his injury is subjective. The auditor should use professional judgment to detect the possibility of non-compliance with laws, fraud and non-compliance (PER/05/M.PAN/03/2008). To create an adequate internal control structure, internal auditors are required at a government institution called APIP. APIP has full responsibility in carrying out internal examination tasks that detect any weaknesses of the internal control system and the existence of the lack of compliance with laws and regulations, cheating and lacking patent (PER/05/M.PAN/03/2008).

The Internal examination is an activity used to assess whether the policy set by the organization has been implemented correctly and if there are deviations, the supervisor intern must immediately take corrective action so that organization purpose can be achieved. To facilitate the monitoring, APIP is required to have an understanding of the control system internal audit and consider whether the procedures internal control systems have been adequately designed and implemented. Understanding of the design an internal control system is used to determine the time and duration as well as the determination of the necessary procedures in conducting the audit. Therefore, the auditor should include testing of the internal control system of the auditee in its audit procedures. Understanding of the system internal control can be done through inquiry, observation, inspection of records and documents, or review other party report (PER/05/M.PAN/03/2008).

Competence

In the Regulation of Supreme Audit Board of the Republic of Indonesia Number 01 the year 2007 regarding State Auditing Standards. The first general statement of SPKN standard is: "Inspector must collectively have sufficient professional skills to perform task checks." With this Standard Inspection Standard, all audit organizations are responsible for ensuring that each examination is conducted by inspectors who collectively possess the knowledge, expertise, and experience required to carry out the task. Therefore, the examining organization should have recruitment, appointment, continuous development, and evaluation procedures for the examiner to assist the examining

organization in maintaining an appropriately qualified examiner.

Independence

Auditor independence is necessary because the auditor is often referred to as the first party and holds a leading role in performing a performance audit, since the auditor may access financial information and management information from the audited, professional and independent organization. Although in reality, this independent principle is difficult to be fully implemented, between the auditor and the auditee should strive to maintain the independence so that the objectives of the audit can be achieved.

Mulyadi (2005) defines independence as "a state free of influence, not controlled by others, independent of others" and an independent public accountant must be a public accountant unaffected and unaffected by forces outside the accountant's self in considering the facts he or she encounters in the examination. Arens et al. (2008) defines independence in auditing as "the use of unbiased views in the conduct of audit testing, evaluation of test results, and reporting of audit findings". While Deis and Groux (1992) (in Alim et al., 2007) explains that the probability of finding violations depends on the auditor's technical ability and the probability of reporting violations depending on the auditor's independence.

Regulation of the Supreme Audit Board of the Republic of Indonesia No. 01 the year 2007 on State Audit Standards stated in all matters relating to inspection work, examining organizations and inspectors, should be free in the mental attitude and appearance of personal, external, and organizational disturbances that may affect its independence. So to improve the attitude of the independence of the public sector auditor, the position of the public sector auditor, both personally and institutionally, must be free from influence and intervention and separated from the government. An independent auditor may report to all parties neutrally.

Pressure of Obedience

Mangkunegara (2005) states that the pressure of obedience is a condition of tension that creates a physical and psychological imbalance that affects the emotions, thinking processes, and diseases of an employee, in this case, the pressure is caused by the work environment in which he works. In the

government environment, the pressure is usually more focused on the pressure that comes from the leadership in this case as a principal to subordinates (auditor) as an agent.

Based on the assumptions of human nature explained that each more priority self-interest so that this can lead to a conflict of interest between principal and agent. The Principal may force the auditor (agent) to perform irregularities based on his / her approach with the client (auditee) or the basis of other considerations. Meanwhile, the auditor (agent) in carrying out its duties always adhere to a rule of control that can be a foothold and guidance for the implementation of the audit can run effectively. On the other hand, it is also required to comply with the orders of the examined entity and its superiors, therefore this situation brings the auditor in a position of conflict/dilemma that may lead to problems such as moral hazard and adverse selection.

Internal Control System (SPI)

The internal control system is a process run to provide reasonable assurance about the achievement of financial statement reliability, compliance with the law, and the effectiveness & efficiency of operation (Mulyadi and Puradiredja, 1998). The American Institute of Certified Public Accountants (AICPA), 1947, as quoted by Wilopo (2006) explains that internal control is important among others, to provide protection for the entity against human weakness and to reduce the possibility of errors and actions that are not by the rules. Therefore, with the implementation and obedience of SPI by all layers that exist, then the audit report will be generated by the auditor will be more qualified.

The success of SPI is based not only on the design of adequate controls to ensure the achievement of organizational goals but also to everyone in the organization, as factors that can make such controls function. To ensure the performance of organizational goals, based on PP. 60 of 2008 has stipulated the elements in the SPI which in its application should pay attention to the sense of justice and compliance as well as consider the size, complexity and nature of the duties and functions of Government Agencies covering the control environment, risk assessment, control activities, information & communication, and monitoring/monitoring.

Gender

Nugroho (2008:4) gender is the difference between women and men in roles, functions, rights, behaviors shaped by local social and cultural requirements, not biological differences. Murniati (2004:152) explains that the personalities of women and men are packed in feminine and masculine stereotypes. Usually the individual who acts as a decision maker has a combination of masculine and feminine, as evidenced by the opinion of Kreitner and Kinicki (2011:17) explains from Wilson's research, that there is no significant difference in managerial skills between male managers and women managers, thus also Gibson et al. (2012:92) shows that male and female employees have the same working behavior, however there is a gender difference in terms of how to communicate and style leadership. This condition is not separated influenced by genetic elements.

Understanding gender is a biologically determined nature (Rahmawati, 2003). Men and women will show differences in behavior in acting based on the possessed and the natures that have been given biologically. E sect of differences in individual factors in the ability to accept the ethical or unethical behavior. One study shows that women are ethical than men.

METHOD

Operational Definition of Variables

Competence is the qualification required by the auditor to perform the audit correctly. Independence is the freedom of the auditor's position both in attitude and appearance about other parties related to audit tasks that it performs. The pressure of obedience is a condition of tension that creates a physical and psychological imbalance that affects the emotion, thought process and status of an auditor caused by the work environment in which he works. Internal control system is a process run to provide reasonable assurance about achievement of financial statement reliability, compliance with law, and effectiveness & efficiency of operation. The quality of the audit result is the quality of the auditor's work which is indicated by a reliable test report result based on the established standard. Organizational commitment is the attitude or form of a person's behavior towards the organization in the way of loyalty and

achievement of vision, mission, values, and goals of the organization.

Population and Sample Research

The subject of this research is the Inspectorate of East Java Province, with the research population are all auditors of Inspectorate of East Java Province which amounted to 53 people auditors (source: Inspectorate Province East Java) and all samples of the study. This research uses technical of census sampling for a sample set of auditors in each level inspector in the Inspectorate of East Java Province.

Data collection technique

Data collection techniques that used in this study is the use of questioner to make a list of questions written on the items of the indicator variables of the study to get a goal to be achieved. Subjects in this research questionnaire have been developed and adapted by researchers from previous studies.

Analysis Technique

The analysis technique used in this research is Partial Least Square (PLS) with the help of warp PLS software. PLS is a robust analytical method because it was not based on many assumptions. PLS because the PLS method has it's in own primary is data shouldn't be multivariate normal distribution (indicators with scale categories, ordinal, interval until the ratio can be used on the same model) and the sample size does not have to be large. Although PLS is used to confirm the theory, it can also be used to explain whether or not the relationship exists between latent variables. PLS can analyze as well as construct formed with reflexive indicator and formative indicator, and it is not possible to run in Structural Equation Model (SEM) Testing goodness of fit outer model include:

1. Convergent validity is intended to test whether each of the indicators present in the latent variable can explain the latent variable. An indicator is said to be valid if it has a loading factor value above 0.5
2. Discriminant Validity describes the magnitude of the variance that items can be explained in comparison with the difference caused by the measuring error. An indicator is said to have discriminant validity, which is

good if it has a value AVE (Average Variance Extracted) greater of 0.5

3. Composite Reliability is aimed at seeing the reliability of a construct. The existing indicators of each latent variable have credibility if they have a composite reliability value higher than 0.7
4. The Model Match Test (Fit Model) should be performed before performing the significance of the path coefficient and R². The model fit test (fit model) is used to determine if a model has a match to the data. In this model fit (right) model, there are 3 test indices, Average Path Coefficient (APC), Average R-Squared (ARS) and Average Variances Factor (AVIF) with APC and ARS criteria accepted with p-value <0.1 and AVIF are smaller than 5.

Research Hypothesis

Competent influence on quality of audit result.

According to Deis and Groux (in Dwiyanti, 2010) the probability of finding violations depends on the auditor's technical competence or competence, while the probability of reporting the violations that have been found depends on the independence of the auditor. An auditor in performing an audit must always act as an expert in accounting and auditing.

Auditor assigned to do examination must have competence enough, especially in the field of personal good audit, knowledge is adequate, as well as specialized expertise in the area (Ra2008). Examiners conducting examinations according to inspection standards shall maintain their competence. Sukriah (2009) found that competence positive influence on the quality of the results of the study. It fit with has il tests performed by Handy (2015) found that the competency significantly influences performance APIP. Therefore, very competence support in auditing assignments to produce quality examination results. Based on the explanation, this research hypothesis can be formulated as follows:

H1: Competency affects the quality of audit results

Independent affects the quality of audit results.

Auditors must have a hood of impartiality or freedom of position in both attitude and appearance

in the relationship with party other that include with the task of auditing the implementation, so that an auditor to maintain an attitude of independence, will be able to act in an honest, brave, wise, and responsible, and will be able to reveal the condition fit the facts so as to be able to provide information which was or was not happening asymmetry of information between principal (Local Government) with an agent (auditor) that can cause problems that is adverse selection.

Results Research conducted by Deis and Giroux (1992), Caecello and Nagy (2004), Saputra (2012), Septriani (2012), Tepalagul and Ling (2015), and Junanta (2016) stated that independence has a positive effect on audit quality. The higher the independence of an auditor the better the resulting audit quality. Based on the explanation, this research hypothesis can be formulated as follows:

H2: Independence affects the quality of audit result

Obedience pressure impact on the quality audit.

In government circles, pressures usually arise more focused on the pressure that comes from the leadership in this regard as the principal to subordinate (auditor) as the agent. Based on the assumptions of human nature explained that each is more prioritized interests him own so this could raising the conflict of interest between the principal and the agent. The Principal (principal) may force the auditor (agent) to perform irregularities based on proximity to the client (auditee) and by considerations others. While that the auditor (agent) in carrying out its duties always adhere to a rule of control that can be a foothold and guidance for the implementation of the audit can run effectively. On the other hand, it is also required to comply with the orders of the examined entities as well as from their superiors. Therefore this situation brings the auditor in conflict/dilemma conflicts which may lead to problems such as moral hazard and adverse selection.

The results of research conducted by Prasita and Adi (2007), Primary (2014), Khadilah, et al. (2015), Aisha (2015), and Ratha (2015) indicate that the pressure of obedience has a negative effect on audit quality. The higher the time budget pressure that an auditor receives, the lower the resulting audit quality. Based on the explanation, this research hypothesis can be formulated as follows:

H3: The pressure of obedience affects the quality of audit results

System control internal impact on the quality audit.

H4: Internal Control System (SPI) affects the quality of the audit results

Gender mediating effect of competence, independence, pressure of obedience and internal control system on quality of audit result.

According Salsabila and Prayudiawan (2011) the quality of auditors work is strongly influenced by individual characteristics of each accountant. Characteristics of individuals one of them is the gender that has distinguished individuals as the nature of human nature. The existence of gender inequality is caused by structural and institutional discrimination. The positions between male and female auditors are very different. In the results of research Kris et al., (2011) which states that the gender effect on audit quality. Based on the explanation the hypothesis of this research can be formulated as follows:

H5: Gender mediates the influence of competence on the quality of audit results

H6: Gender mediates the effect of independence on the quality of audit results

H7: Gender mediates the effect of compliance pressure on the quality of audit results

H8: Gender mediates the influence of the internal control system on the quality of audit results

Gender impact on the quality audit.

The results of research conducted by Wibawa (2010), Kusumayanti (2014), and Indayani (2015) stated that gender has a positive effect on audit quality. Gender differences between men and women with different characteristics and individual characteristics each positively affect the quality of audits taken by male and female auditors in performing audit tasks. Based on the explanation, this research hypothesis can be formulated as follows:

H9: Gender affects the quality of audit results

RESULT AND DISCUSSION

Description of Research Object

Based on the method survey in collecting data, the percentage rate of return on a questionnaire responses den that can be processed at 100 % of the 53 questionnaires was distributed and all data is processed, consisting of 23 male respondents and 30 female respondents in the Inspectorate of the province of East Java. The average education level of respondents shows at the level of Strata One (S1) as many as 18 people (33%), and Strata dua (S2) as many as 35 people (67%) were respondents who came from junior auditors as much as 49% with average age less than 35 years with service period less than 10 years, and 51% came from senior auditor with average age of more than 35 years with working period of more than 10 years in Inspectorate of East Java Province.

Description of Research Results

Based on data that can be processed from respondents' answers as many as 53 respondents. All indicators used in the research model are valid with factor loading above 0.50 and reliability value above 0.60. This research model aims to test the influence of competence, independence, pressures, and control system internal to the quality of audit results empirically.

Table 1. Test Reliability with composite reliability coefficients and Cronbach's alpha coefficients.

Composite reliability coefficients					
C	I	P	ICS	AQ	G
0.874	0.882	0.912	0.900	0.907	1.000
Cronbach's alpha coefficients					
C	I	P	ICS	AQ	G
0.820	0.826	0.871	0.857	0.870	1.000

Based on Table 1 shows the results of reliability test showed that the variables of competence, independence, pressure obedience, and internal control system, gender, and quality of the audit results are reliable, view of the value of composite reliability generated above 0,70, while the opinions of the amount of Cronbach's alpha <0.60. According to Adbillah and Jogiyanto (2015:207) states that composite reliability is a statystyca technique for reliability test equal to cronbach's alpha. However, the composite reliability measures the true reliability value of one variable while Cronbach's alpha regulates the lower bound of the safety of a variable so that the cost of

composite reliability is always higher than the value of Cronbach's alpha. According to Werts et al. (1974) in Salisbury et al. (2002), composite reliability is better used in PLS techniques.

Table 2. AVE (*Average Variances Extracted*)

Average variances extracted					
C	I	P	ICS	AQ	G
0.582	0.611	0.723	0.647	0.630	
	1.000				

Based on Table 2 shows the results of reliability test showed that the variables of competence, independence, pressure obedience, internal control systems, gender as well as the quality of the audit results have discriminant validity were high, shown by a value AVE is generated above 0,50 .

Table 3. Structure loadings and Cross Loadings

***** * Structure loadings and cross-loadings * *****						
	C	I	P	ICS	AQ	G
X1.1	0.740	0.467	-0.303	0.459	0.297	-
0.038						
X1.2	0.763	0.328	-0.299	0.554	0.402	-
0.018						
X1.3	0.789	0.570	-0.024	0.513	0.506	
0.190						
X1.4	0.773	0.574	-0.059	0.518	0.504	
0.038						
X1.5	0.749	0.503	-0.134	0.380	0.511	-
0.013						
X2.1	0.591	0.755	-0.037	0.369	0.390	
0.222						
X2.2	0.506	0.844	-0.076	0.160	0.161	
0.054						
X2.3	0.592	0.896	-0.228	0.416	0.373	-
0.002						
X2.4	0.549	0.877	-0.202	0.293	0.219	
0.048						
X2.5	0.162	0.445	0.137	0.179	0.019	-
0.149						
X3.1	0.072	-0.069	0.765	0.221	-0.119	-
0.055						
X3.2	-0.268	-0.031	0.866	-0.109	-0.365	
0.079						
X3.3	-0.242	-0.136	0.857	-0.179	-0.348	
0.123						
X3.4	-0.252	-0.214	0.906	-0.132	-0.233	-
0.031						
X4.1	0.640	0.320	-0.176	0.900	0.502	-
0.019						
X4.2	0.560	0.326	-0.060	0.887	0.473	-
0.060						

Based on table 3 shows that the results of cross loading of variable competence, independence, pressure obedience, internal control systems, gender as well as the quality of the audit results with the indicator was higher than the correlation of indicators with other variables means variables of competence, independence, pressure obedience, system internal control, gender and quality of the audit results predict the sign on the block itself is better than the indicators in other neighborhoods. Next, test the structural model. This test has a purpose to answer the hypothesis by looking at the results of *p value* is as follows:

<i>medium</i> > = 0.25, <i>large</i> > = 0.36

Table 4. Hypothesis Test Results

Hypothesis	P-value	Information
Competence → Quality Audit Result (H1)	0.001	Accepted
Independence → Quality Audit Result (H2)	0.279	Rejected
Pressure of obedience → Quality Result of audit (H3)	0.090	Rejected
Internal Control System → Quality Audit Result (H4)	0.009	Accepted
Competensi → Gender → Quality Audit Result (H5)	0,038	Accepted
Independence → Gender → Quality Audit Result (H6)	0,396	Rejected
Pressure of obedience → Gender → Quality Result of audit (H7)	0,307	Rejected
Internal Control System → Gender → Quality Audit Result (H8)	0,008	Accepted
Gender → Audit Result Quality (H9)	0.220	Rejected

Based on Table 4 show that hypothesis first, fourth, fifth and eighth supported is shown with p value of 0.001; 0.009; 0.038 and 0.008 . This means that the competence and internal control system are influenced by the quality of the audit result, while the gender mediates the influence of competence and the quality of the audit result and the gender mediates the influence of the internal control system on the quality of the audit result. Further the second, third, sixth, seventh and ninth hypothesis with p-value of 0.279; 0.090; 0.396; 0.307 and 0.220. It means independence and pressure of obedience affect the quality of the audit results, while gender mediates the independence effect and the quality of the audit and gender results mediates the effect of compliance pressure on the quality of audit results and gender does not affect the quality of audit results.

Table 5. Model Fit and *Quality Indice Full Model* Research

<i>Average path coefficient (APC)</i> = 0.198, P = 0.032
<i>Average R-squared (ARS)</i> = 0.316, P <0.003
<i>Average Adjusted R-squared (AARS)</i> = 0.254, P <0.012
<i>Average block VIF (AVIF)</i> = 1,522, <i>acceptable if</i> ≤ 5, <i>ideally</i> ≤ 3.3
<i>Average full collinearity VIF (AFVIF)</i> = 1,762, <i>acceptable if</i> ≤ 5, <i>ideally</i> ≤ 3.3
<i>Tenenhous GoF (GoF)</i> = 0.470, <i>small</i> > = 0.1,

Table 5 shows the output of Model Fit and Quality Indice Full Model with value of APC = 0,198 with P-value = 0,032, ARS value = 0,316 d with P-value <0,003, and value of AARS = 0,254 with P-value <0,012. P-value for the APC, ARS, and Aars recommended as a model fit is ≤ 0,05 (Latan and Ghazali, 2017). Thus, it can be concluded that the research model is fit. This is also supported by the AVIF value of 1.522 and the AFVIF value of 1.762 whose value is much smaller than 3.3, so it indicates that there is no multicollinearity problem between independent variables. The predictive power of the model described by GoF includes Kate big gori because its value is 0.470 > 0,36.

Discussion

The Government Internal Audit or better known as the Government Internal Supervisory Apparatus (APIP) in carrying out its work is investigating and assessing internal control and efficiency of the implementation of the functions of various organizational units to assist the management of the government in controlling the activities of its work unit (quality assurance function) and considering the risk of fraud which significantly affects the audit objectives. APIP's contribution may provide input to the heads of government officials regarding the outcomes, obstacles, and irregularities that occur over the course of government and development that are the responsibility of the leaders of the government organizers.

Regulation of the Supreme Audit Board of the Republic of Indonesia Number 01 the year 2007 concerning State Audit Standards states that Statement of the first general standard of SPKN is: "Inspector must collectively have sufficient professional skills to carry out examination tasks". This means that all examining organizations are responsible for ensuring that each examination is carried out by inspectors who collectively have the knowledge, expertise, and experience required to carry out the task. Therefore, the examining organization should have recruitment, appointment, continuous development, and evaluation procedures for the examiner to assist the examining organization in maintaining an examiner who has

sufficient competence to produce quality audit results.

The second unsupported hypothesis was shown with a p-value of 0.001. This means that independence does not affect the quality of audit results. In reality, APIP has not been able to maintain its independence in carrying out its professional assignment. Principal independence is difficult actually to be implemented implicitly, between auditor and auditee should strive to maintain independence so that the audit objectives can be achieved.

APIP should be able to consider carefully because the occurrence of this abuse is subjective. The Regulation of the State Minister for Administrative Reform No.Per / 05 / M.Pan / 03/2008 dated March 31, 2008, also regulates the independence of members of the Government Internal Supervisory Apparatus (APIP). The Leadership of APIP shall be responsible to the highest management of the organization so that the responsibility of audit implementation can be fulfilled. APIP's position is placed appropriately so that it is free from intervention, and obtains adequate support from top management of the organization to cooperate with the auditee and perform the work freely. Nevertheless, APIP should foster good working relationships with audits, especially in mutual understanding between the roles of each institution.

So in order to improve the attitude of the independence of the public sector auditor, the position of the public sector auditor, both personally and institutionally, must be free from influence and interference and separated from the government. The independent auditor can report to all parties neutrally and in the government environment the pressure that emerges is usually more focused on the pressure derived from the leadership in this case as principal to subordinates (auditors) as agents according to the assumptions of human nature explained that each individual more priority of self-interest so that this can lead to conflict of interest between principal and agent.

The third hypothesis not supported is shown with a p-value of 0,90. Each means that the pressure of obedience does not affect the quality of audit results. The average weight on government environments is more focused on obedience pressure because government auditors work on the orders for and on behalf of internal auditors as an

institution under the control or authorization. Examination conducted APIP sometimes encountered obstacles in the implementation where the sense of kinship, togetherness and humane considerations stand out. On the other hand, APIP is also required to comply with the orders of the examined entities and its superiors. Therefore this situation brings the auditor in cases of conflict/dilemma that may lead to problems such as moral hazard and adverse selection. So APIP should improve the attitude or behavior, the ability of the supervisory apparatus in conducting the examination, so that the supervision carried out can run reasonably, effectively and efficiently which in turn can improve the quality of the audit result.

The fourth hypothesis supported is shown with the p-value of 0.009. This means that the Internal Control System (SPI) affects the quality of audit results. Internal monitoring undertaken by APIP already in the Government Internal Control System (SPIP) consists of audits, reviews, evaluations, monitoring and other monitoring activities. Supervision serves to help the goals set by the organization can be achieved, in addition to guidance to detect early detection of implementation deviation, abuse of authority, waste and leakage.

In addition, APIP also wants a supervisory apparatus that is clean, authoritative, orderly and regular in carrying out its duties and functions in accordance with prevailing rules and norms. The norms and conditions applicable to government internal auditors consist of the Code of Conduct of APIP and APIP Audit Standards. Code of ethics is intended to maintain the behavior of APIP in carrying out its duties, while the Audit Standard is designed to preserve the quality of audit conducted by APIP. Given these rules, the public or users of the report can assess the extent to which government auditors have worked by predetermined standards and ethics.

The marginally supported hypothesis is shown with a p-value of 0.038. This means that Gender mediates the influence of competence on the quality of audit results. The sixth hypothesis rejected is demonstrated by the p-value of 0.396. This means that Gender mediates the importance of independence is on the quality of audit results. The seventh hypothesis rejected is shown with a p-value of 0.307. This suggests that Gender mediates the effect of pressure on the quality of audit results.

The eighth hypothesis supported is demonstrated with a p-value of 0,00. Meaning Gender mediates the influence of the internal control system on the quality of audit results.

According to Salsabila and Prayudiawan (2011), the quality of auditors work will be strongly influenced by individual characteristics of each accountant. Different aspects are one of them is the gender that has distinguished the individual as the essential nature of human nature. Structural and institutional discrimination causes the existence of gender inequality. The composition between male and female auditors is very much different. In the research results Kris et al., (2011) which states that gender affects the quality of the audit.

The nine rejected nine hypothesis is shown with a p-value of 0.220. Each means that gender does not affect the quality of audit results. Gender differences between men and women with different characteristics and individual characteristics each positively impact the quality of audits taken by male and female auditors in performing audit tasks. Research result this supports research conducted by Wibawa (2010), Kusumayanti (2014), and Indayani (2015) which states that gender has a positive impact on audit quality.

CONCLUSION

Based on the results of research and discussion conducted it can be concluded that the first, second and fourth hypothesis in this study accepted. This means that the competence, independence, and internal control system affect the quality of audit results. The first, fourth, fifth and eighth hypotheses supported are indicated by a p-value of 0.001; 0.009; 0.038 and 0.008. This means that the competence and internal control system affect the quality of audit results, while the gender mediates the influence of competence and quality of audit and gender results mediate the impact of an internal control system on the quality of audit results. Further the second, third, sixth, seventh and ninth hypothesis with p-value of 0.279; 0.090; 0.396; 0.307 and 0.220. This means that the independence and pressure of obedience affect the quality of the audit results, while the gender mediates the influence of autonomy and the quality of the audit results and gender mediates the effect of the pressure of compliance on the quality of audit results and gender does not affect the quality of the audit results.

The regional inspectorate is responsible for ensuring that each examination is conducted by inspectors (APIP) who collectively have the knowledge, expertise, and experience required to perform their duties to produce quality audit results. The third hypothesis of this study was rejected. This means that the pressure of obedience does not affect the quality of audit results. This is because APIP often encounters obstacles in its implementation where the sense of kinship, togetherness and pertinent humanity that stand out so that interfere with the independence and pressure of obedience which will ultimately lead to reduced audit quality. The usual pressure on government environments is more focused on obedience pressure, because government auditors work on the orders for and on behalf of internal auditors as an institution under the control or authorization.

The contribution of the results of this study is expected to provide theoretical benefits, especially in the field of Public Sector Accounting for further studies, especially in the area of audit as a form of adoption of agency theory and attribution theory. Both methods are related to adverse selection and moral hazard, as well as dispositional attributions and situational attributions. Practical benefits are expected to be used as input materials for APIP institutions as internal stakeholders to always to use and improve the expertise of the auditor by taking into account the competence of the auditors in APIP institutions and internal controls in it in to obtain the results of the quality inspection.

The policy benefit is expected to give input to Local Government in East Java Province to make policy in the field of supervision specially about placement and assignment of personnel (auditor) at APIP institution by considering competence that is knowledge/educational background, as PERMENPAN No: PER/05/M.PAN/03/2008 on educational background, APIP Auditors have a minimum level of formal education (S-1) or equivalent, and also consider the expertise and experience of personnel to be placed at APIP (Inspectorate). Therefore, the examining organization should have recruitment, appointment, continuous development, and evaluation procedures for the examiner to assist the examining organization in maintaining an appropriately qualified examiner.

REFERENCES

- Alim, et al. (2007). Pengaruh Kompetensi Dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi.
- Arens, A.A., Randal J.E., & Beasley, M.S. (2008). *Audit and Assurance Services: Integrated Approach (Adaptation Indonesia)*, Pearson Education International. Salemba Empat.
- Arifah, D.A. (2012). Praktek Teori Agensi pada Entitas Publik dan Non Publik. *PRESTASI*, 9(01).
- Ariningsih, P.S., & Mertha, I.M. (2017). Pengaruh Independensi, Tekanan Anggaran Waktu, Risiko Audit, dan Gender Pada Kualitas Audit. *E-Jurnal Akuntansi*, 1545-1574.
- Badan Pengawasan Keuangan dan Pembangunan (BPKP). 2010. Regulation of the Head of Finance and Development Supervisory Board (BPKP) No: PER-211/K/JF/2010
- Davidson, R.A., & Dalby, J.T. (1993). Personality profile of female public accountants. *Accounting, Auditing & Accountability Journal*, 6(2).
- Deis, D.L., & Giroux, G.A. (1992). Determinants of Audit Quality in The Public Sector. *The Accounting Review*. 67(3), 462-479.
- Dwiyanti, A.A. (2010). *Pengaruh Kompetensi dan Independensi Terhadap Kualitas Audit Dengan Kecerdasan Emosional Sebagai Variabel Moderasi* (Doctoral dissertation, UNIVERSITAS AIRLANGGA).
- Gibson, C.M. (2012). New times demand new scholarship I: Research universities and civic engagement: A leadership agenda. *Journal of Higher Education Outreach and Engagement*, 16(4), 235-270.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of financial economics*, 3(4), 305-360.
- Junanta, I. B. G. K., & Badera, I. D. N. (2016). Disiplin Kerja Auditor Memoderasi Pengaruh Independensi dan Akuntabilitas Auditor Pada Kualitas Audit. *E-Jurnal Akuntansi*, 1178-1209.
- Kinicki, A., & Kreitner, R. (2011). *Organizational behavior: Key concepts, skills & best practices*. Columbus, OH: McGraw-Hill/Irwin.
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. K. (2012). Audit quality: Insights from the academic literature. *Auditing: A Journal of Practice & Theory*, 32(sp1), 385-421.
- Pengawasan Inspektorat Daerah. (2017). Retrieved at <https://petajatim.id/lemahnya-pengawasan-inspektorat-daerah-mengicu-many-questions/> May 2018.
- Messier, Jr, W. F. (2005). Opportunities for task-level research within the audit process. *International Journal of Auditing*, 14(3), 320-328.
- Mulyadi. (2005). *Akuntansi Biaya. Edisi Kelima*. Yogyakarta: UPPAMP YKPN. Universitas Gajah Mada.
- Mulyadi., & Puradiredja, K. (1998). *Auditing, Edisi ke-5*. Jakarta: Salemba.
- Murniati, N.P. (2004). *Getar Gender*. Magelang: Indonesiatara.
- Nugroho, R. (2008). *Gender dan Strategi Pengarus-Utamaanya di Indonesia*. Yogyakarta: Pustaka Pelajar.
- Rahmawati, A. (2003). Harmoni dalam keluarga perempuan karir: upaya mewujudkan kesetaraan dan keadilan gender dalam keluarga. *PALASTREN Jurnal Studi Gender*, 8(1), 1-34.
- Robbins, S. P., & Judge, T. A. (2006). *Perilaku organisasi. Edisi kesepuluh*. Jakarta: PT Indeks Kelompok Gramedia.
- Saputra, P. (2012). *Analisis Faktor-faktor yang Mempengaruhi Penerimaan Opini Audit Going concern Pada Perusahaan Manufaktur di Bursa Efek Indonesia* (Doctoral dissertation, Universitas Muhammadiyah Surakarta).
- Septriani, Y. (2012). Pengaruh Independensi Dan Kompetensi Auditor Terhadap Kualitas Audit, Studi Kasus Auditor Kap Di Sumatera Barat. *Jurnal Akuntansi & Manajemen*, 7(2), 78-100.
- Sukriah, I., & Inapty, B. A. (2009). Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas dan Kompetensi Terhadap Kualitas Hasil Pemeriksaan. *Simposium Nasional Akuntansi*, 12, 3-9.
- Tepalagul, N., & Lin, L. (2015). Auditor independence and audit quality: A literature

- review. *Journal of Accounting, Auditing & Finance*, 30(1), 101-121.
- Wibowo. (2010). *Performance Management*. Jakarta: PT. Rajagrafindo Persada.
- Wilopo. (2006). Analysis of Influential Factors on Fraudulent Accounting Trends: Studies in Public Companies and State-Owned Enterprises in Indonesia. *Journal of Accounting Research*, 9(3), September 2006, 346-366.
- Zuhdi, R. (2013). Faktor-Faktor yang Memengaruhi Kualitas Pemeriksaan (Studi Pada Auditor BPK Perwakilan Jawa Timur). *Journal of Auditing, Finance, and Forensic Accounting*, 1(2), 83-98.