

Analysis of the Influence of Internal and External Factors on Independent Audit Practices at the Inspectorate and BPKAD of Binjai City

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ABSTRACT

The Inspectorate is an element of supervision of local government administration led by the Inspector whose position is below and responsible to the Mayor/Regent through the Regional Secretary. The Binjai City Regional Finance and Asset Management Agency has the task of carrying out several regional authorities in the financial sector, as well as carrying out other duties in accordance with the policies set by the Mayor based on applicable laws and regulations. The regional inspectorate is one of the units that conducts audits of local governments. In carrying out its main duties and functions, the City/Regency Inspectorate conducts routine inspections of all Regional Apparatus Organizations in each City/Regency. The audit process is important to ensure the accountability of local government financial statements. In the government, both central and regional, there are internal audits and external audits. The internal auditor of the local government is the Inspectorate, while the external auditor of the local government is the Regional Financial and Asset Management Agency. The phenomenon in Indonesia, especially in local governments, is that very few local government financial statements receive fair records without exception from BPKAD. This study aims to find out and analyze whether internal factors have a significant effect on the practice of independent audit in the Binjai City Inspectorate, to find out and analyze whether external factors have a significant effect on the practice of independent audit in the Binjai City BPKAD and to find out and analyze whether internal and external factors have a simultaneous effect on the practice of independent audit in the Binjai City Inspectorate and BPKAD. used is quantitative research, which emphasizes analysis on numerical data (numbers) processed with statistics. With the quantitative method, the significance of group differences or the significance of the influence between the variables studied will be obtained. The results of the analysis showed that (1) there was a significant influence between internal factors and independence at the significance level of 5% with a coefficient of $rx1y = 0.535$, (2) there was no significant influence between external factors and independence at the significance level of 5% and the correlation coefficient $rx2y = -0.161$, (3) there was no simultaneous influence between internal factors and external factors with independence at the significance level of 5% $rx1x2y = 0.305$.

Keywords: Internal Factors, External Factors, and Independent Audit Practices

INTRODUCTION

The Inspectorate is an element of supervision of local government administration led by the Inspector whose position is below and responsible to the Mayor/Regent through the Regional Secretary.

The Inspectorate is an institution responsible for carrying out examinations, supervision and evaluation of various aspects of the implementation of duties and functions in an organization or government agency. The main purpose of the existence of the inspectorate is to increase accountability, transparency, effectiveness and efficiency in carrying out government duties.

The Binjai City Regional Finance and Asset Management Agency has the task of carrying out several regional authorities in the financial sector, as well as carrying out other duties in accordance with the policies set by the Mayor based on applicable laws and regulations.

The implementation of regional autonomy has been going on since 2004, but the main goal of regional autonomy has not been fulfilled significantly in terms of improving the welfare of the people in the regions. This is marked by the emergence of various phenomena in the development of government in Indonesia with the increasingly strong demand for accountability against the government, both at the central and regional levels. Accountability can be interpreted as a form of responsibility to those in need.

The Inspectorate is a public sector institution that is generally tasked with supervising the government in the implementation of work programs, budgets and government systems. The government system in Indonesia itself has adopted a decentralized government system. In Law no. The function of the Regional Financial and Asset Management Agency in conducting audits is to conduct external audits between the examination of projects financed by the State Revenue and Expenditure Budget allocated for the implementation of decentralization, assistance tasks, decentralization and special audits to uncover indications of corruption practices and other irregularities as long as they require expertise in their fields (Kisnawati, 2015).

The regional inspectorate is one of the units that conducts audits of local governments. In carrying out its main duties and functions, the City/Regency Inspectorate conducts routine inspections of all Regional Apparatus Organizations in each City/Regency. With this inspection and supervision, it is hoped that the performance will be good and the inspection results will also be of higher quality (Kumala, 2021).

The audit process is important to ensure the accountability of local government financial statements. In the government, both central and regional, there are internal audits and external audits. The internal auditor of the local government is the Inspectorate, while the external auditor of the local government is the Regional Financial and Asset Management Agency.

The internal audit function focuses on improving financial statements through standard compliance levels. The phenomenon in Indonesia, especially local governments, is that very few local government financial statements receive fair memorandums without exception from BPKAD.

An audit is a series of processes carried out by auditors to obtain accurate evidence regarding the economic activities of an entity. A company or local government is in dire need of audit services, especially for companies/local governments. In this case, of course, it is hoped that the resulting audit will be a quality audit to facilitate decision-making on financial statements in the government/regional company. This means that the auditor must be in a position to take no one's side, because he is carrying out his work in the public interest.

The resulting financial statements are important to know the performance of companies and government agencies, so it is important to conduct an audit. Audit aims to ensure the integrity and credibility of a company's financial statements, so that if the quality of the audit

is high, this will lead to more reliable financial reporting (Hajaya, 2019).

Internal audits are essential to achieve organizational goals. The internal audit function focuses on improving financial statements through standard compliance levels, while the external audit function is to determine the accuracy and completeness of the accounting records of companies/government agencies. The phenomenon in Indonesia, especially in local governments, is that very few local government financial statements receive fair records without exception from BPKAD.

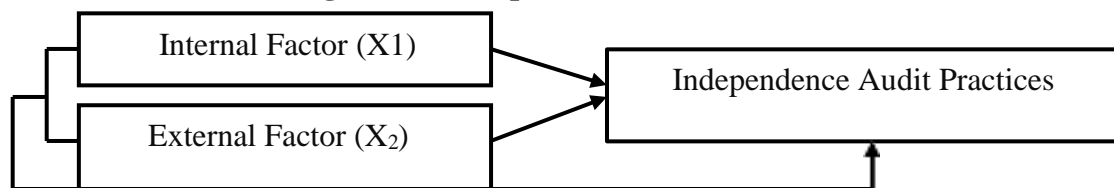
The next variable related to internal audits is the Internal Control System. The Internal Control System is a system that is created and implemented to evaluate and improve the effectiveness of the internal control and governance process (Syarif, 2016).

In an external audit, a team of external auditors processes the independence exercised by external parties, to examine and evaluate the financial statements of the institution with the aim of providing confidence in the reliability, suitability and compliance with applicable accounting standards.

The existence of an audit is expected to provide an overview of the financial statements of a company/government agency and to find out whether the financial statements have been presented in accordance with generally accepted financial accounting principles. To be clearer from the results of the explanation above, the researcher intends to examine the analysis of the influence of internal and external factors regarding independent audit practices in the Binjai City Inspectorate and BPKAD.

CONCEPTUAL FRAMEWORK

Figure 1. Conceptual Framework



HYPOTHESIS

The above discussion can be formulated through the hypothesis in this study, namely:

1. There is a significant influence between internal factors and independent audit practices.
2. There is a significant influence between external factors and independent audit practices.
3. There is a simultaneous influence between internal and external factors with independent audit practices.

RESEARCH METHODS

This study uses a quantitative approach, namely research that emphasizes the analysis on numerical data processed using statistical methods. Basically, a quantitative approach is carried out in inferential research and bases its conclusions on the probability of rejecting the null hypothesis. With the quantitative method, the significance of group differences or the significance of the influence between the variables studied will be obtained.

SAMPLE

The location or place of research is a place for the process of research activities that function to find solutions to ongoing problems or research. The location of the research is the place where the research is conducted. The research location chosen by the researcher is at the Inspectorate and BPKAD of Binjai City.

Sugiyono (2019:61) explained that there is no shortcut to find out the duration of the research implementation. However, the duration of the study can be determined based on the existence of data sources and research objectives. It is also based on the scope of the research and how to manage the time in the research. The time allocation used in this study is from June to August with an observation period starting from the preparation of proposals, witnessing the stages of research carried out in including the data needed in the research at the Inspectorate and BPKAD as well as analyzing data and compiling research reports and thesis consultations until the final stage.

Sugiyono (2019:62) explained that population is a field that includes objects or subjects with a certain number and characteristics that are determined by the researcher to be studied and then drawn conclusions. The population of this study is agency staff at the Inspectorate and BPKAD.

Sugiyono (2017:81), stated that sample identification includes the number and characteristics of a population to determine the number of samples to be processed from the entire population. If total population processing is required, an appropriate sampling method must be used to determine it. The sampling technique used by the author is a non-probability sample.

Sugiyono (2017:84), stated that the definition of non-probability sampling is a sampling technique without chance. The same is true for the element or member of the population chosen as a sample.

DATA COLLECTION TECHNIQUES

Sugiyono (2017:85), stated that census sampling is interpreted as a technique to determine whether all members of the population have been sampled. This occurs when the population is relatively small, or when the study has to be generalized with a very small margin of error. Based on the description above, the sample in this study is the entire population, namely the staff of the Inspectorate and BPKAD as many as 30 people.

Questionnaires are used in this study as a data collection method. This data collection strategy is consistent with the methodology used in this investigation, namely observation, questionnaire and documentation.

The research instruments were tested with descriptive statistical tests, data quality tests including validity tests and reliability tests.

DATA ANALYSIS TECHNIQUES

The data analysis technique used is a classical assumption test consisting of a normality test, a multicollinearity test where the purpose of the multicollinearity test is to find out whether there is a high or perfect correlation between independent variables in the regression model. This test aims to identify problems in regression, make statistical models more stable, compare statistical variables and make data interpretation more optimal and heteroscedasticity tests which are tests carried out to find out if there is an imbalance in residual variance in the regression model. This test aims to test the classical assumptions of heteroscedasticity.

Analysis can be performed to test the hypothesis if the research data meets the requirements of the analysis. Interval data is a group of data used in this investigation. The correlation analysis approach is used as a hypothesis test, and this includes hypothesis testing which is carried out by testing hypotheses 1 and 2, hypothesis testing 3 and also conducting

determinant tests (R²), t-tests and f tests.

RESULT

The results of this study show a significant influence of internal factors on independence, this is evidenced by the r value which is calculated at 0.535 with a significance greater than 0.361 with a level of 0.05 which means that there is an influence between internal factors and independence. A positive r value (correlation coefficient) shows a positive influence between internal factors and independence, meaning that the higher the internal factor, the higher the independence, and vice versa, the lower the internal factor, the lower the independence. That is, there was a significant influence between internal factors and independence and the correlation coefficient $r_{x1y} = 0.535$.

The results of this study show a negative and insignificant influence of external factors on independence, this is evidenced by the r value which is calculated at -0.161 with a significance smaller than

0.361 with a level of 0.05 means that there is no influence between external factors and independence. A negative r value (correlation coefficient) indicates a negative influence between external factors and independence, this means that the higher the external factor, the higher the independence is indeterminate, and conversely, the lower the external factor, the lower the indeterminate independence. This means that there is no significant influence between external factors and independence and the correlation coefficient $r_{x2y} = -0.161$.

The results of this study show the influence of internal and external factors that are not simultaneous on independence, this is evidenced by an r count value of 0.305 with a significance greater than 0.361 at the level of 0.05. Thus, the proposed hypothesis is that there is a positive and significant influence between internal and external factors that do not coincide with independence. This means that there is no simultaneous influence between internal and external factors on the independence and correlation coefficient $r_{x1x2y} = 0.305$.

DISCUSSION

1. Binjai City Inspectorate

The Binjai City Inspectorate is an institution tasked with carrying out internal supervision of the implementation of government that conducts inspections, supervision and evaluation of all work units at the regional level, including services, agencies and other regional institutions, supervisory facilities and infrastructure, capabilities/quality of supervisory officers, coaching in the context of internal supervision and the Government Internal Control System in all SKPDs within the Binjai City Government

2. BPKAD Binjai City

BPKAD Binjai City is a state institution tasked with reviewing regional financial management and accountability. BPKAD Binjai City has the task of managing and being responsible for regional finances carried out by local governments, and other institutions that manage regional finances, regional financial management in Binjai City effectively, efficiently, transparently and accountably. BPKAD Binjai City has an organizational structure which is one of the most important parts.

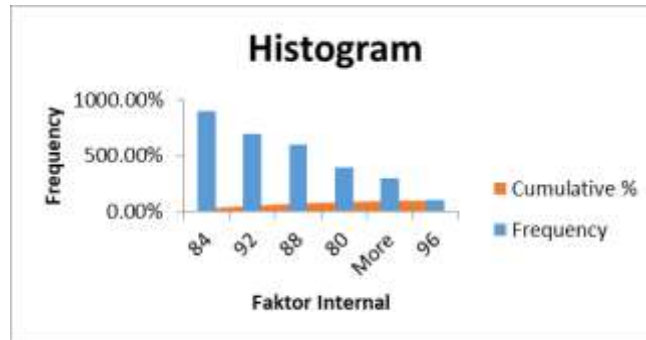
3. Internal Factors and External Factors with Independence

The internal factor tabulation was calculated based on a questionnaire given to the Binjai City Inspectorate with 20 statements. The score is based on the Likert 5 alternative answer scale, for the highest result is given a value of 5 and the lowest result is given a value of 1. The internal factor variable had the highest value of 100 and the lowest value of 80, according to the results of data collected from a questionnaire given to 30 respondents. The

results with a computer program were used to calculate the average price of 86.6, the mode 81, the median 86, and the standard deviation of 5.70.

The following histogram in the graph shows the frequency distribution of internal factors:

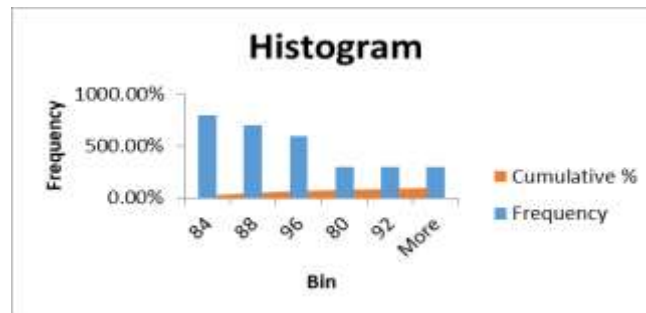
Figure 2. Internal Factor Data Histogram



The tabulation of external factors was calculated based on a questionnaire given to BPKAD Binjai City with 20 statements. The score is based on the Likert 5 alternative answer scale, for the highest result is given a value of 5 and the lowest result is given a value of 1. The external factor variable had the highest score of 100 and the lowest score of 80, according to the results of data collected from a questionnaire given to 30 respondents. The results with a computer program were used to calculate the average price of 87.8, the mode 81, the median 86, and the standard deviation of 6.50.

The following histogram in the graph shows the frequency distribution of external factors:

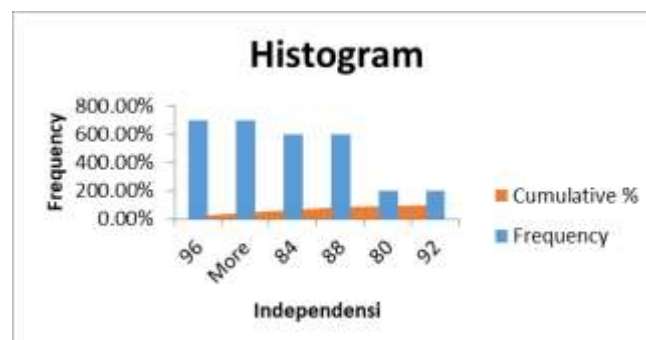
Figure 3. External Factor Data Histogram



The independence tabulation was calculated based on a questionnaire given to the Binjai City Inspectorate with 20 statements. The score is based on the Likert 5 alternative answer scale, for the highest result is given a value of 5 and the lowest result is given a value of 1. The independence variable had the highest score of 100 and the lowest score of 80, according to the results of data collected from questionnaires given to 30 respondents.

The following histogram in the graph shows the frequency distribution of independence:

Figure 4. Histogram of Independence Data



The SPSS 25 computer application is used to assist in testing the normality of this distribution. The results of the normality test are provided in the following table:

Table 1. Results of the Normality Test

Variable	Fsignificance	Table Values	Information
Internal Factors	0,138	0,24	Usual
External Factors	0,144	0,24	Usual
Independence	0,196	0,24	Usual

Source: SPSS 25

The SPSS 25 computer application is used to assist with this multicollinearity test. The results of the multicollinearity test are provided in the following table:

Table 2. Multicollinearity Test Results

	R	R2	Tolerance	VIF	Conclusion
RX1x2	-0.0482	0.0023	0.9977	1.0023	<10
RX1Y	0.5356	0.2868	0.7132	1.4021	<10
RX2Y	-0.1620	0.0262	0.9738	1.0269	<10

Source: SPSS 25

If the P value <0.05 then H0 is accepted, meaning there is no heteroscedasticity. If the P value > 0.05 then H0 is rejected, meaning that there is heteroscedasticity.

Table 3. Heteroscedasticity Test Results

	Coefficient	Standard Errors	t Statistics	P value
Intercept	44.18190261	13.06976448	3.380466625	0.0022181
X Variable 1	-0.325092799	0.110058706	-2.953812662	0.0064325
X Variable 2	-0.131382122	0.096437051	-1.362361474	0.1843413

Source: SPSS 25

Table 4. Results of the Correlation Test of Internal Factors with Independence

	Internal Factors	Independence
Internal Factors	1	
Independence	0.535557945	1

Source: SPSS 25

It shows that the correlation coefficient is 0.535. It was determined that there was a sufficient influence between internal factors and independence, because the correlation value was in the range of 0.400 - 0.599.

Table 5. Results of Correlation Test of External Factors with Independence

	External Factors	Idenpendency
External Factors	1	
Independence	-0.161984849	1

Source: SPSS 25

It shows that the correlation coefficient is -0.161. It was determined that there was a very low influence between external factors and independence, because the correlation value was in the range of less than 0.200.

Table 6. Results of Correlation Test of Internal Factors and External Factors with Independence

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.552	.305	.253	6.164

Source: SPSS 25

A correlation of 0.305 was found between X1 and X2 with Y. The effect that appeared was positive, indicating that Independence (Y) increased with the increase of Internal Factors (X1) and External Factors (X2). Considering that the value of 0.305 is in the range of 0.200 - 0.399, it can be said that there is a low correlation between internal and external factors with the goal of independence.

Table 7. Determinant Test Results (R2)

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.552	.305	.253	6.164

Source: SPSS 25

A determinant value of 0.305 means that 30.5% of independence is influenced by internal and external factors. While the remaining 69.5% was influenced by other factors that were not included in this study.

Table 8. Test Results

	Coefficients	Standard Error	t Stats	P-value
Intercept	46.16090572	23.86526709	1.934229588	0.063629005
X1	0.662031995	0.200966163	3.294246085	0.002760574
X2	-0.149695759	0.176093148	-0.850094174	0.402748375

Source: SPSS 25

The t-test value at X1 is 3.294, meaning that H0 is rejected and Ha is accepted if the value of X1 is greater than 2.045 in the table, meaning that there is a real influence between internal factors and independence. While it is known that the t-test value at X2 is -0.850, meaning that H0 is accepted and Ha is rejected if the X2 value is less than 2.045, meaning that there is no real influence between external factors and independence.

Table 9. Test Results f

	Df	SS	MS	F	Significance F
Regression	2	451.0849131	225.5424566	5.936011929	0.007299771
Residual	27	1025.881754	37.9956205		
Total	29	1476.966667			

Source: SPSS 25

The value of the f test is 5.936, meaning that H0 is rejected and Ha is accepted if the f test value is greater than the ftable of 3.354, meaning that there is a real influence between internal factors

and external factors with independence.

a. Influence of Internal Factors (X1) with Independence (Y)

The results of this study show a significant influence of internal factors on independence, this is evidenced by a calculated value of 0.535 with a significance greater than 0.361 with a level of 0.05, meaning that there is an influence between internal factors and independence. A positive value of r (correlation coefficient) shows a positive influence between internal factors and independence, this means that the higher the internal factor, the higher the independence, and vice versa, the lower the internal factor, the lower the independence.

This means that there is a significant influence between internal factors and independence and the correlation coefficient $r_{x_1y} = 0.535$

b. Influence of External Factors (X2) with Independence (Y)

The results of this study show a negative and no significant influence of external factors with independence, this is evidenced by a calculated value of -0.161 with a significance less than 0.361 with a level of 0.05 meaning that there is no influence between external factors and independence. A negative value of r (correlation coefficient) indicates a negative influence between external factors and independence, this means that the higher the external factor, the higher the independence, and conversely, the lower the external factor, the lower the independence.

This means that there is no significant influence between external factors and independence and the correlation coefficient of $r_{x_2y} = -0.161$.

c. The Influence of Internal Factors (X1) and External Factors (X2) with Independence (Y)

The results of this study show that the influence of internal factors and external factors is not simultaneously with independence, this is evidenced by a calculation value of 0.305 with a significance greater than 0.361 with a level of 0.05. Thus, the hypothesis proposed is that there is a positive and significant influence between internal and external factors not together with independence.

This means that there is no simultaneous influence between internal and external factors with the independence and correlation coefficient of $r_{x_1x_2y} = 0.305$.

CONCLUSION

In accordance with Chapter IV, the following conclusions were obtained: there was a significant influence between internal factors and independence and the correlation coefficient $r_{x_1y} = 0.535$. There was no significant influence between external factors and independence and the correlation coefficient $r_{x_2y} = -0.161$. There was no simultaneous influence between internal and external factors with independence and correlation coefficient $r_{x_1x_2y} = 0.305$.

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