



The Influence of Experience and Time Budget Pressure on Audit Quality with Compensation As Moderating Variable

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Abstrak

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang dapat mempengaruhi kualitas audit meliputi pengalaman sebagai faktor internal auditor, tekanan anggaran waktu dan kompensasi sebagai faktor eksternal auditor. Populasi pada penelitian ini auditor yang bekerja pada Kantor Akuntan Publik di Kota Semarang. Sampel pada penelitian ini diambil dari auditor Kantor Akuntan Publik di Kota Semarang yang bersedia untuk menjadi objek pada penelitian. Teknik pengambilan sampel menggunakan convenience sampling. Jumlah sampel yang diolah 61 responden. Teknik analisis statistik yang digunakan adalah analisis regresi linear berganda dan uji interaksi untuk menguji pengaruh variabel moderasi. Hasil dari penelitian ini menunjukkan pengalaman dan tekanan anggaran waktu berpengaruh negatif terhadap kualitas audit. Sedangkan kompensasi berpengaruh positif terhadap kualitas audit. Hasil dari kompensasi sebagai variabel moderasi yaitu kompensasi tidak dapat memoderasi pengaruh pengalaman terhadap kualitas audit, namun kompensasi mampu memoderasi pengaruh tekanan anggaran waktu terhadap kualitas audit. Kesimpulan dari penelitian ini, auditor yang tidak berpengalaman tetap dapat menghasilkan kualitas audit yang baik karena hasil pekerjaannya dikoreksi oleh auditor senior terlebih dahulu.

Abstract

This study aims to determine the factors that may affect the quality of audit include experience as an internal factor auditor, time budget pressure and compensation as an external factor auditor. The population in this study auditors who work at Public Accounting Firm in Semarang City. The sample in this study was taken from the auditor Public Accounting Firm in Semarang City that is willing to be the object of research. The sampling technique uses convenience sampling. The number of samples processed 61 respondents. Statistical analysis technique used is multiple linear regression analysis and interaction test to test the influence of moderation variables. The result of this research shows that experience and time budget pressure affects audit quality negatively. Besides, compensation has a positive effect on audit quality. The result of compensation as a moderating variable is that compensation can not moderate the effect of experience on audit quality, but compensation is able to moderate the effect of time budget pressures on audit quality. The conclusion of this study, inexperienced auditors can still produce a good quality audit because the work is corrected by the senior auditor first.

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INTRODUCTION

Auditor has important role in bussiness world. Auditor's service is needed to apply the conformity level of a statement of economic activity with the criteria that already setted in and deliver to those who are concerned. Because of the importance of auditor's role, the result of auditor's work should have proper quality so that the user is able to get its advantage. However, it is difficult to measure the audit quality so that it became a sensitive thing for individual behavior to do the audit (Warno, 2009). There are many ways in assessing audit quality through dimensions and indicators. There are also many variables can be used in measuring audit quality, depends on the measurement point of view. Audit quality can not be separated from the company measurement (De Angelo, 1981). Commonly, big company has better audit quality rather than small company as big company can afford big Public Accounting Firm to do the audit in the company. Big and popular Public Accounting Firm commonly is more professional and has better ability as the auditor has better competence and experience rather than other firms so that the audit report has better quality. However, if the Public Accounting Firm (PAF) measurement is used as proxy, the audit quality is actually more suitable for PAF quality measurement rather than audit quality (Tandiontong, 2016). This is based on Arthur Andersen PAF which collapsed not because of losing income or client.

The audit result which is expected to be suitable with the condition of the audited company not always has good quality. Sometimes, financial statement does not showing the actual condition of the company. The auditor was unable to detect mistakes in the client's financial statement and caused auditor's opinion not fully support the actual condition of the company. A case of Enron Multinational Company and Arthur Andersen PAF, for example, the PAF cooperated with the client, Enron, to manipulate financial statement. Later, the financial statement and the audit report resulted did not state the actual condition of the company. Another case is a PAF partner of Ernst & Young's (EY) in Indonesia, PAF Purwantono, Suherman & Surja that agreed to pay a fine of \$1 million to American regulator after sentenced for failure in auditing the client's financial statement. The agreement reached is announced by Public Company Accounting Oversight Board (PCAOB) On Thursday, February 9th 2017 in Washington. The infraction found when the accounting firm of EY partner in the U. S. studied the audit result of the accounting firm in Indonesia. The found out that the audit of the telecommunication company did not supported with the accurate data in more than 4 thousands cellular tower rentals. The EY affiliation in Indonesia, however, released the audit report with fair status without any exception. Claudius B. Modesti, the PCAOB director of the Division of Enforcement and Investigation stated; PAF Purwantono, Suherman & Surja acted in haste releasing audit report for the clients, EY and two other partners were negligent in performing task and function to obtain sufficient audit evidence (<https://www.bisnis.tempo.co>).

Previous researches investigating the relation of factors influencing audit quality have different result/conclusion. Experience has positive influence and time budget pressure has negative influence on audit quality, a conclusion of Bouhawia, Irianto, & Baridwan(2015),Aisyah & Sukirman (2015). It is in line with Hutabarat (2012) and Khalidah, Purnamasari, & Kurniawan (2015) who concluded the same result stating that an experienced auditor will make a relatively better judgement in professional tasks rather than an inexperienced one. On the contrary, researches of Badjuri (2011) and Singgih & Bawono(2010) stated that experience has no influential on audit quality. They concluded that experienced auditor is not a guarantee of audit quality improvement. Latest reserach by Furiady & Kurnia (2015) and Rifan & Darsono(2015) found that experience has no effect on audit quality. It can be concluded from the investigations that experience of the auditor is unable to be a guarantee if the auditor will make a qualified audit or not.

Aisyah & Sukirman (2015) stated a conclusion that time budget pressure has negative influence on audit quality. This result is in line with Prasita & Adi (2007) and Hutabarat (2012) who stated that a strict time budget pressure oftenly caused the auditor to leave audit program part and audit quality degradation. However, Zam & Rahayu (2014) have another opinion that time budget pressure has no significant effect on audit quality. Warno (2009) also concluded that time budget pressure has no influence on audit quality, with a reason that auditor is able to expand the time for auditing if the situation needed. In the difference of conclusions of the previous researches, compensation is the moderating variable to strengthen/weaken the relation of independent variable and dependent variable. This research is aimed to investigate the influence of independent variable of auditor experience as internal factor and time budget pressure as external factor on the dependent variable of audit quality with compensation as moderating variable.

According to Fritz Heider (1958), the theorist of attribution theory, attribution theory explains the person's behavior. It explains a process of how people decide the cause and motive of their behavior. This theory refers to how people explain the cause of another person's behavior of their own behaviour which will be determined whether it is from the internal or external influence that will affect the individual's behavior. The U reversed model theory is used to explain time budget pressure variable. According to Robbins (2006) in Simanjuntak (2008), the logic which underlies this theory is that stress in low to medium level stimulates body and improves the ability to react. If there is no stress and no work challenge, work performance tends to decline. With the increasing stress, work performance tends to incline as stress helps to direct all resources to meet the needs of work. It becomes a stimulating stimulus to respond work challenge. In the end, stress reaches the point of roughly according to ability. Furthermore, if the stress is too much, work performance will decline as stress is interrupting the work.

Classic motivation theory of Frederik Winslow Taylor is used to explain compensation variable. This theory states that people are willing to work hard to fulfill their physical/biological needs, in form of money/goods from the work. The basic concept of this theory is that people will work hard if they get paid in relation to their duties. Workers are only motivated by pay and if the remuneration is improved, automatically, their work passion will increase (Hasibuan, 2003). Attribution theory stated that internal and external attribution can influence individual performance evaluation. Thus it can be explained that auditor internal attribution like experience and external attribution like time budget pressure and compensation will affect auditor's performance. This is certainly affecting the audit quality. The changes in audit quality achieved will depend on the extent of experience, time budget pressure and compensation which are able to affect.

Auditor experience will lead auditor to work more efficient, be better in detecting, evaluate misstatement and find the causes. The precise time budget pressure will not burden the auditor so that the audit result will be better. A suitable compensation with the auditor work result will motivate the auditor to make better work as the auditor feels that the work is appreciated. Simultaneously, experience, time budget pressure and compensation have positive influence on audit quality. A research of Aisyah & Sukirman (2015) concludes that experience, time budget pressure and compensation simultaneously has positive and significant influence on audit quality. So that the hypothesis proposed:

H₁: Experience, Time Budget Pressure and Compensation Simultaneously has Positive Influence on Audit Quality

Attribution theory states that internal and external attributions are able to influence individual's performance evaluation. Internal attribution like experience is able to affect the work performance. Experience is ability and knowledge that a person obtains after doing something (Singgih & Bawono, 2010). Auditor experience is internal factor which is able to influence audit quality, the more auditor experience and the higher auditor knowledge, the less possibility to make

mistake and the auditor will be able to make a good qualified audit. Rifan & Darsono (2015) state that auditor will do the best of what the auditor get from the experience in doing the audit tasks to generate good result. Auditor made mistakes but in the future, there is small possibility to commit the same mistake. Experience limits auditor to make the same mistake that have ever been made in the past. Hutabarat(2012), Khalidah, Purnamasari, & Kurniawan (2015), Aisyah & Sukirman (2015), Usman(2016) conclude that experience has positive influence on audit quality. So that the hypothesis proposed as follows:

H₂: Experience has Positive Influence on Audit Quality

Another thing form external factor that is able to influence audit quality is time budget pressure. Sososutikno (2003) in Aisyah & Sukirman (2015) explains that time budget pressure is a situation showing that the auditor is in charge to do efficiency on the time budget that has been arranged or that there is a discussion of rigid and strict time budget. U reversed theory states that the higher stress of a person leads to the declining work performance. Time budget is given from the client to the auditor to do audit process can be a distinctive pressure in the auditor's self if it is not accrodance with the standard. De Zoort and Lord (1997) in Simanjuntak (2008) state that in facing time budget presusre, auditor will respond in two ways; functionally and disfunctionally. Auditor with pressure in time budget has chance to do disfunctional act that can decline audit quality. Time budget pressure causes auditor to leave important part of audit program and makes the audit quality to decline (Primastuti, 2014). Time budget pressure makes auditor to choose audit program that will be done, the stricter/hiigher time budget pressure, the lesser program that the auditor do and the possibility of the auditor to not do the program is also bigger. These lead to the audit quality to decline. Researches conducted by Prasita & Adi (2007), Hutabarat (2012), Aisyah & Sukirman (2015) conclude that time budget pressure has negative influence on audit quality. Thus the hypothesis proposed in this research:

H₃: Time Budget Pressure has Negative Influence on Audit Quality

Compensation is remuneration in form of money, goods, or comfort given by the company to the employees in exchange for the work contributed to the company (Hasibuan, 2003:118). It is considered to be important as through compensation, employees know how much their work is appreciated. Classical motivation theory states that people will work hard if there is material remuneration in relation to their tasks. Workers can be motivated only with material remuneration and if the remuneration is increased so does the work passion (Hasibuan, 2003). With the incerasing compensation given to the auditor, auditor will feel that the work is appreciated and it motivates auditor to work better and improve the audit quality. A research conducted by Aisyah & Sukirman(2015) conclude that the result of compensation has positive influence on audit quality. Thus hypothesis proposed in this research is as follows:

H₄: Compensation has Positive Influence on Audit Quality

Compensation accepted by a person tends to influence the person's work quality (Zeng and Cullinan in Savitri & IB Putra Astika(2017). Giving the appropriate compensation can improve auditor work quality which also will effect on the improvement of audit quality. Classical motivation theory explains that workers can be motivated only with material remuneration and if the remuneration is increased so does the work passion (Hasibuan, 2003). Hari, Rasuli, and Darlis (2015) states that reward can moderate the influence of experience on audit quality. Much-experienced author will make a good quality audit. Besides, less compensation can decline work performance and it leads to the audit quality to decline as the auditor feels that the work is not being appreciated. Thus the hypothesis proposed is:

H₅: Compensation Moderates the Inlfluence of Experience on Audit Quality

Classical motivation theory explains that workers can be motivated only by giving material remuneration and if the remuneration is increased so does the work passion (Hasibuan, 2003).

Watkins et al (2004) in Tandiontong (2016) explains that auditor tends to avoid high risk clients but if the auditor accepts, the fee will be higher too. The fee improvement will be able to make the auditor in making audit with better quality. Logically, higher fee relates to the bigger effort of the auditor to find sufficient evidence before giving opinion. Clients with higher risk can be identified from the rigidity of the time budget given to the auditor. Auditor will do the audit even better with higher risk clients if the compensation given also improves as the audit fee given from the client improves. High time budget pressure will result on bad quality audit. If it is moderated by giving appropriate compensation to motivate the auditor, it can improve audit quality. Hypothesis proposed in this research is:

H₆: Compensation moderates the influence of time budget pressure on audit quality

METHODS

Data used in this research is primary data obtained by using survey method through data collection technique with questionnaires. The population is auditors work for Public Accounting Firm (PAF) in Semarang city area. There are 237 auditors as the population. Samples are taken by using convenience sampling technique and gained 61 respondents.

Table 1. Operationalisation of Research Variable

Variable	Definition	Indicator	Measurement
Audit Quality	A reporting of the weakness of internal control and subservience towards condition, respond of the officials in charge, distribution of investigation result report, and follow-up of the auditor recommendation as stated in regulation or standard that has been set (Aisyah & Sukirman, 2015).	Stating audit findings accurately and objectively Reporting all of auditee mistakes Finishing the audit in time Guided by SPAP (professional Standard for Certified Public Accountant) Being careful in taking decision Rcommendating according to the causes of the mistakes Giving clear and understandable recommendation of audit result to the auditee. (Primastuti & Dhini, 2014)	<i>Skala likert</i>
Auditor Experience	A process of learning and improvement of behavior potential development, whether from formal and non-formal education, or it can be defined as a process that leads a person to a pattern of higher behavior (Aisyah & Sukirman, 2015).	Duration of work of auditor The amount of examination task The amount of company that have ever been audited (Anggriawan, 2014)	<i>Ratio</i>
Time Budget Pressure	A situation showing that auditor is required to do efficiency on arranged time budget or there is a discussion of very strict and rigid time	Knowledge of time budget, Responsibility on time budget, Performance assessment from the higher authority Time budget revision frequency.	<i>Likert Scale</i>

Variable	Definition	Indicator	Measurement
Compensation	budget (Sososutikno in Aisyah & Sukirman, 2015)	(Primastuti & Dhini, 2014)	<i>Likert Scale</i>
	All of remuneration in the form of money, goods, or comfort given by the company to the employees in exchange for the work contributed to the company (Hasibuan, 2003:118).	Basic salary, Variable salary, Honorarium. (Pratama, 2015)	

Source: Researcher's resume, 2017

Questionnaires were distributed in May 2017. There were 9 PAF that refused to participate and thus there were 8 PAF who were willing to fill in the questionnaires. The refusal is caused by the time when the questionnaires were distributed, the PAF were in the middle of field assignment. Questionnaires were distributed on May 5th and 8th 2017. There were 80 questionnaires (10 questionnaires for each PAF). Data analysis method is using many steps. The data is analysed by using descriptive statistic analysis (mean, maximum, minimum). Later, the data is tested by using classical assumption test, multiple regression analysis and moderation regression analysis with interaction test with significance level of 5% (0.05).

RESULT AND DISCUSSION

The amount of the questionnaire collected are 61 of 80 questionnaires, thus the response level is 76.25%. The questionnaire can only be collected from 8 Public Accounting Firms. The statistic descriptive result of all variables presented in the following table:

Table 2 Result of descriptive statistic

Variable	N	Min	Max	Mean	Category
Experience	61	3	15	5,77	Kurang Berpengalaman
Time budget pressure	61	4	20	13,05	Tinggi
Compensation	61	11	55	41,92	Tinggi
Audit Quality	61	7	35	28,41	Berkualitas

Source: Result of Processed Research Data, 2017

Before testing the hypothesis, it is necessary to do classical assumption test as a regression precondition test. Classical assumption test in this research is normality, multicollinearity, and heteroscedasticity. The result of normality test by using one sample kologorov-smirnov shows unstandardized residual value above 0.05. Multicollinearity test result has tolerance value of > 0.01 and VIF value of < 10. Besides, the result of heteroscedasticity test shows above 0.05 value. Those classical assumption test results mean that it has been meet the requirements to do hypothesis test. The result of determination shows that the amount of Adjusted R Square is 0.454 which means that 45.4% of the audit quality variable can be explained by the variation of the three independent variables used in this research, they are experience, time budget pressure, and compensation. While the rest of 54.6% can be explained by the other variable outside of the models applied in this research.

The result of multiple regression test to test hypotheses 1 to 4 and intercation test (MRA) to test hypotheses 5 and 6 are resumed in table 3:

Table 3 Hypothesis Test Result

No	Hypotesis	β	Sig	α	Conclusion
1	H ₁ : Experience, time budget pressure, and compensation simultaneously has positive influence on audit quality		0,000	0,05	H ₁ accepted
2	H ₂ : Experience has positive influence on audit quality	-0,266	0,004	0,05	H ₂ Rejected
3	H ₃ : Time budget pressure has negative influence on audit quality	-0,240	0,000	0,05	H ₃ Accepted
4	H ₄ : Compensation has positive influence on audit quality	0,274	0,000	0,05	H ₄ Accepted
5	H ₅ : Compensation moderates the influence of experience on audit quality	0,010	0,644	0,05	H ₅ Rejected
6	H ₆ : Compensation moderates the influence of time budget pressure on audit quality	0,073	0,008	0,05	H ₆ Accepted

Source: Result of Processed Reserach Data 2017

Research result shows that experience, time budget pressure and compensation simultaneously influential on audit quality. This research is also in line qith the one conducted by Aisyah & Sukirman (2015) that conduct statistically that experience, time budget pressure and compensation simultaneously has significant positive influence on audit quality. This result is in line with attribution theory that a person's behavioral reaction to a thing is determined by internal and external factors. According to attribution theory, experience internal factor inside of the auditor's self and time budget pressure external factor influence the auditor's work. Auditor's experience will lead the auditor to work more efficiently, detect better, evaluate misstatement and look for the causes. The precise time budget pressure will not make burden to the auditor so that the audit result will be better. Compensation that is appropriate with the work will motivate auditor to work better as the auditor feels that the work is being appreciated. Simultaneously, experience, time budget pressure and compensation has positive influence on audit quality.

Second hpohthesis of this research states that experience has positive influence on audit quality. Research result shows that experience has negative influence on audit quality. Thus, H₂ is rejected. This result is in line with attribution theory that a person's behavioral reaction is determined by the internal and external factors. According to the theory, experience internal factor inside of the auditor influences the work result. However, this result does not support hypothesis which states that experience has positive influence on audit quality. This result is supported by descriptive analysis result of experience variable which includes in less experienced category. Commonly, less experienced auditor commonly does more mistakes so that the work should be checked by senior auditor first to keep the quality of the audit. Auditor should go through a period of training to be a professional auditor. The trainigs could be a seminar, simposium, workshop, or also another skill supporting activity (Zu'amah, 2009). As the tasks of the auditor are commonly the same, thus the more tasks finished the more professional the auditor will be. The auditor will know more of the crack in the tasks that the auditor do. Thus, not all of audit procedures are done as the auditor feels experienced and not necessarily needed to be done in order to save the time. These lead audit quality to decline. This result is supported by a research conducted by Badjuri (2011) that states that experience has negative influence on audit quality.

The third hypothesis of this research states that time budget pressure has negative influence on audit quality. According to the research result, time budget pressure has negative influence on audit quality. The result means that H_3 is accepted. This result is in line with reversed U theory or Yerkes-Dodson law which states that too high work stress can cause work performance to decline. Auditor's work stress may come from time budget pressure. Time budget pressure causes auditor to leave important part in audit program and effects the audit quality to decline (Primastuti & Dhini, 2014). Time budget pressure that is too strict will make auditor to do efficiency on the arranged time budget and causes audit quality to decline. Time budget pressure makes auditor chooses audit program that the auditor will run. The stricter time budget pressure given to the auditor, the lesser program that the auditor will run. The possibility of the auditor to not run the program is bigger. Thus, the audit quality will decline. This result supports previous researches conducted by Hutabarat (2012), Primastuti & Dhini (2014), Aisyah & Sukirman (2015) which conclude that time budget pressure has negative influence on audit quality.

The fourth hypothesis on this research states that compensation has positive influence on audit quality. Research result shows that compensation has positive influence on audit quality. Thus, H_4 is accepted. This result is in line with classical motivation theory stated by Frederick Winslow Taylor which states that a person will work hard if there is material remuneration that the person will gain in exchange for the person's tasks. Workers can be motivated only with material remuneration and if the remuneration is increased so does the work passion (Hasibuan, 2003). With the suitable compensation of the work, the auditor will feel motivated to improve the audit quality. For the employee, compensation is considered as important thing as it decides the value that the company gives to the employee. Auditor will work even better if the working result is appreciated with suitable compensation. This result is in line with previous study conducted by Aisyah & Sukirman (2015) that concludes statistically that compensation has positive and significant influence on audit quality. The bigger compensation that the auditor gain, the more motivated the auditor in doing the work and improve the audit quality.

The fifth hypothesis of this study states that compensation is able to moderate the influence of experience on audit quality. According to this study result, compensation is unable to moderate the influence of experience on audit quality. Thus, H_5 is rejected. This result is in line with previous study conducted by Heriansyah, Taufik, & Ratnawati (2016) which states that reward has no positive influence on the influence of work experience and audit quality. The audit quality of both experienced and unexperienced auditor can not be improved although it has been moderated by compensation. This result is supported by descriptive analysis result which states that auditors that are the samples of this research commonly have no experience as junior auditors are dominating and in common, the compensation is already suitable. As the auditor feels that the compensation is suitable with the auditor's work, it is unable to motivate the auditor to work harder to improve the audit quality. The compensation is given based on the auditor's experience, the more experienced auditor get the higher compensation. So that, compensation is already considered to be appropriate with the experience of the auditor.

The sixth hypothesis is that compensation can moderate the influence of time budget pressure on audit quality. This result shows that compensation can moderate the influence of time budget pressure on audit quality. According to this result, H_6 is accepted. This result is proved by descriptive analysis result of time budget pressure variable which includes in high category and compensation variable which also includes in high category. It happens as auditors with high time budget pressure will sacrifice the rest time so that the work will finish on time. So that the auditor wants compensation in exchange for the sacrifice and the work is appreciated with the compensation gained. This will motivate auditor to work harder in improving the audit quality with the time budget pressure facing the auditor. Higher time budget pressure that is given to the auditor requires

the auditor to finish the task faster and to deliver satisfying report. The compensation is expected to make the auditor capable to achieve a high level performane. Compensation given to the individual is expected to be able to improve the auditor motivation as the auditor will feel that the work is being appreciated.

CONCLUSION

It can be concluded from this study that experience, time budget pressure and compensation simultaneously has positive influence on audit quality. Partially, experience and time budget pressure have negative influence on audit quality and compensation has positive influence on audit quality. There is no significant influence of compensation moderation on the influence of experience on audit quality. However, compensation can moderate the influence of time budget pressure on audit quality. An unexperienced auditor still can generate a good quality audit as the work is checked by the senior audit first. Further research using compensation variable is expected to use different indicators than this research such as using open question as in this research the not all of the compensation variables are able to be the moderation.

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