

Audit Quality Analysis in Dealing with Auditor Uncertainty: The Role of Independence, Competence and Time Budget Pressure in the Audit Process at the Public Accounting Firm of DKI Jakarta

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Abstract. This research aims to analyze the impact of independence, competence, and time budget pressure in the audit process on the quality of audits. The study is designed to determine the effects of the independent variables both individually and collectively on the dependent variable. The sample population includes auditors employed by Public Accounting Firms in the DKI Jakarta region. Through purposive sampling, 104 qualifying respondents were selected. The research utilizes the SPSS 24 software for testing. The findings indicate that (1) Independence positively and significantly affects audit quality, (2) Competence positively and significantly affects audit quality, and (3) Time Budget Pressure in the Audit Process does not affect audit quality.

Keywords: *Independence, Competence, Time Budget Pressure in the Audit Process, Audit Quality.*

A. INTRODUCTION

A company definitely wants to be better than its competitors to compete to get investors or investors. One way that a company can do is by presenting the financial of company's statements in such a way that it can present the state of the company's finances to show the state of the company, whether the company is healthy or not. However, of course, the presentation of financial statements by company management cannot be easily trusted by potential investors. The financial statements presented by company management must adhere to the relevant Financial Accounting Standard. Therefore, company management and investors need a credible and trustworthy third party, so that an audit of financial statements is needed from an external auditor from a Public Accounting Firm (KAP). Auditors working in Public Accounting Firms are regarded as a trusted profession by the public because they deliver objective and impartial assessments of the information presented in financial statements. The benefits that can be obtained from public accounting services are the presentation of accurate and trustworthy information that is valuable for company management and investors when making decisions regarding the company's future. Additionally, the audit profession serves to ensure that financial statements are presented in accordance with applicable Financial Accounting Standards. Auditors the expected to evaluate and measure the extent to which statements of the financial comply and these standards. External auditors from outside the company will later carry out the audit process and will later issue an opinion and be responsible for the opinion issued.

Audit is the process of gathering and evaluating evidence regarding obtained information to determine and report the degree of alignment between the information and established criteria. Audits can only be carried out by individual who also has the necessary competence (Arens et al., 2018). In simple terms, an audit for financial statements can be interpreted as a systematic process in evaluating financial statements and evidence of economic activities so that with this process an opinion can be given regarding the financial statements.

Therefore, the responsibility of the external auditor is to assess the financial statements so that the report can be trusted. The objective of audit activities is to ensure that the key aspects of the audit have been conducted in compliance with the relevant rules, regulations, standards, and practices, and that they have received the necessary approvals by the relevant parties (Priyo, 2018). The results of the audit process are very influential for companies in making decisions. Therefore, it is necessary to have quality audit results and also meet the procedures according to the Public Accountant Professional Standards (SPAP). The audit process carried out by a professional team causes the assessment and decision making to have a high possibility of uncertainty, the analysis of trust between colleagues becomes appropriate.

According to De Angelo in Pratiwi Candra (2020), audit quality is defined as the likelihood that an auditor will detect and report errors within a client's accounting system. The quality of an audit is governed by audit standards, and to attain high audit quality, auditors must consistently adhere to these standards. Additionally, audit quality is influenced by internal components of the auditor, such as independence and competence. According to Lakista and Sukirno in Sangadah (2022), maintaining high audit quality is crucial for ensuring the audit process operates effectively.

Independence one of the factors that can impact audit quality is independence. For a Public Accountant, maintaining independence is crucial in order to effectively conduct audits of financial statements or the overall audit process. Auditing Standards Section 20w0.18 (SA: 2013) explains that independence for public accountants can be interpreted as the auditor's expertise in presenting an audit opinion without influence from any party or neutral. When carrying out his obligations as a Public Accountant, he is not allowed to be influenced by any party, either from management or the company (Pratiwi Candra et al., 2020).

Competence is an additional component that competence influences the quality of the resulting audit. It is a personal attribute of an individual that enables them to achieve superior achievement. Competence encompasses traits, motives, value systems, attitudes, knowledge, and skills. Engagement fosters behavior, which subsequently leads to enhanced achievement. A quality audit report will definitely be made by an auditor with experience in auditing financial statements. Time and expense pressures are additional factors that can affect audit quality. According to Said and Munandar in Nikita Sari Wulan & Budiarta (2020), time budget pressure occurs when an auditor is in a situation that puts him under pressure to complete the audit process tasks according to the agreed provisions. The increasing competition between Public Accounting Firms (KAP) is one source of time budget pressure. As explained by Simanjuntak in Ariestanti & Latrini (2019), time budget pressure causes stress for individuals due to the imbalance between the tasks given and the time available. Given that the quality of the produced audit can be subject to scrutiny, Mutiara in Sangadah (2022) asserts that auditors must present audited financial statements that reflect fairness and adhere to generally accepted accounting principles. However, in practice, auditors from Public Accounting Firms have occasionally been under public scrutiny due to their involvement in fraud cases. It is undeniable that public trust in accountants has decreased. In recent years, the auditor profession has become a public polemic because in this advanced era, audit processes often occur that are not in accordance with audit procedures. Like currently there are auditors who work with company management in cheating on financial reports. Cases of financial report fraud can be carried out by KAP auditors or public accountants.

The case of public accountant Justinus Aditya Sidharta is one of the most famous cases of auditor fraud. In this case, the Indonesian Minister of Finance suspended his public accountant license for two years because he was proven to have violated the Public Accountant Professional Standards (SPAP) for the Consolidated Financial Statements of PT. Great River on November 28, 2006 (Siahaan & Simanjuntak, 2019).

Another case of reporting incorrect annual financial statements occurred in 2017, namely the case of the company PT Tiga Pilar Sejahtera Tbk (AISA). Several incidents in the report indicated and resulted in questions and doubts about the quality of the Kurniawati & Yaya audit. This case involved an international public accounting firm in Indonesia and a private company which clarified the possibility of auditor independence fraud when carrying out audit activities. In this case, it was seen that the auditor did not carry out a direct physical audit and did not conduct stock taking or view physical data (Sangadah, 2022).

Another case is in the case of Enron, Public Accounting Firm (KAP) Arthur Andersen was guilty of failing to examine Enron's financial report data, which led to the company's bankruptcy. Ultimately, public accountants must prioritize the quality of their audits, as the audited financial statements and services they provide are highly trusted by users. The failure of auditors to manage the complexities of auditing has been evidenced by several scandals. Audit quality must be in accordance with the applicable code of ethics (Siahaan & Simanjuntak, 2019). The reason researchers conducted this study was because the business environment continues to change due to technology, and stakeholder needs. This research is needed to understand the impact of these changes to ensure that audits remain relevant and effective. This is because the role of independence, competence, and time pressure in auditing can change over time, as do regulations relating to auditing and the accounting profession. The aim of this study is to deepen our comprehension of the effects and these regulatory measures changes on the role of independence, competence, and time pressure in the audit process. In addition, this study is expected to help improve audit professionalism. This has the potential to bolster public trust in the accounting profession.

B. LITERATURE REVIEW

1. Expectancy Theory

Vroom developed the expectancy theory in 1964. According to this theory, results are more important than needs. According to Vroom, people will be motivated to take certain actions to achieve certain goals if they believe that the action will lead to the achievement of those goals. Three basic theories of expectancy: 1. Expectancy: an opportunity given will occur because of behavior or an assessment that the possibility of an effort will produce the expected performance. 2. Value: the result of how much a person wants a reward or significance related to the expected outcome. 3. Instrumentality: a person's perception that the first-level results of expectations do not match the expected results. According to the expectancy theory, the auditor's goal is to complete the entire audit process on time and according to objectives to meet the expectations of users of financial statements. (Siahaan & Simanjuntak, 2019).

2. Attribution Theory

Heider in Pratiwi Candra (2020) said that attribution theory explains a person's attitude and how we can find the theory examines the factors influencing the behavior of oneself or others, focusing on whether these behaviors are attributed to internal or external causes. The behavior of an auditor can affect his or her ability to be independent or vice versa.

3. Audit Quality

Audit quality can generally be interpreted as whether or not an auditing activity carried out by an auditor is good. This can also mean whether the work conducted by the auditor complies with prevailing audit standards.

According to Coram in Junaidi (2016, 9) "Audit quality is how likely it is that an auditor will find and report material misstatements in the client's financial statements and also how appropriate the audit procedures are with auditing standards".

According to De Angelo in Junaidi (2016, 9) "Audit quality is the possibility that the auditor will not report an audit report with a fair opinion, except for financial statements that contain material errors. Audit standards are used to assess audit quality, and in order for auditors to get fair and good audit quality results when carrying out their duties, auditors are required to understand and comply with audit standards".

According to Peecher and Piercey in Junaidi (2016, 9-10) "Audit quality is a possibility when the auditor obtains audit findings and reports violations in the client's accounting system". From the above definitions, it can be concluded of the quality audit and this possibility or probability that an auditor obtains audit findings and carries out his duties, namely reporting misrepresentations in the client's financial statement independence. In general, independence is defined as an auditor who is honest when considering facts and employs impartial judgment to formulate and articulate their opinion. According to koerniawan (2021, 27) "Independence means a mindset devoid of influence, not subject to control by any party, and independent of external pressures. Furthermore, it signifies the auditor's integrity in evaluating facts and maintaining an objective, unbiased approach when forming and communicating their opinion. Based on the definition above, the attitude of independence within an auditor while fulfilling their duties is fundamentally crucial. This independence remains essential even when the auditor is remunerated by their client for the audit services rendered.

4. Competence

The expertise or ability needed to complete a task based on knowledge, skills, and attitudes in work is called competence. In this case, the competence of an auditor is something related to audit evidence. According to Koerniawan (2021, 59) "Evidence competence refers to the level at which existing audit evidence is considered valid or can be believed to be authentic. If the audit evidence is considered to have high competence, then the evidence can help to provide the auditor with confidence that the financial statements are presented fairly and very large". According to Karyadi (2020, 6) "Auditor competence is a standard capability parameter that an auditor must have. These abilities are knowledge, skills, and behavior (attitude) in carrying out obligations and duties as an auditor properly, correctly and in accordance with existing procedures". According to the definitions discussed previously, auditor competence denotes the foundational skills and capabilities essential for the examination and assessment of audit evidence. These abilities enable auditors to perform their duties effectively and in alignment with the prescribed audit standards.

5. Time Budget Pressure in the Audit Process

Time budget pressure can be easily interpreted a situation when the time provided is very little and less than what is needed to complete the work. This causes pressure to arise due to the limited time available to complete the task. According to DeZoort in Monoarfa (2018, 11) "Time budget pressure in the audit process is a condition that makes and forces the auditor to implement the time budget that has been prepared or there are very tight, flexible, or rigid time restrictions. This can also mean that time budget pressure is a form of pressure that arises due to the lack of resources that can be provided to carry out the task" According to Monoarfa (2018, 12-13) "Time budget pressure in the audit process is something that must be considered. Under normal circumstances, an estimate of the amount of time allocated to a particular audit task should be available because it is the basis for estimating audit costs, allocating staff work, and evaluating performance. If the time allocated for an assignment is insufficient, auditors can compensate by working quickly and completing only the essential tasks that can improve performance". Considering the above definitions, time budget pressure in the audit process

typically emerges from insufficient resources and staffing available to auditors to fulfill their responsibilities effectively, even though the time given to complete it is very short.

6. The Influence of Independence on Audit Quality

Company management always wants to show that their company has good value for the continuity of its business, but efforts to maximize the company's value are not always fulfilled, management that has personal needs and is contrary to the needs of the company owner will cause a problem, namely an agency problem. Usually, the cause of agency problems is information asymmetry or a condition where one party has more information than the other party. An independent auditor is an independent party who can act as a mediator in this organizational dispute (Lestari et al., 2019). Independence is a neutral perspective and does not support any party in carrying out testing, evaluating audit results, and preparing audited financial statements (Pratiwi Candra et al., 2020). In previous studies, it was found that auditor independence affects audit quality. From this description, the following hypothesis is formulated: H₁: Independence has a beneficial effect on audit quality.

7. The Influence of Competence on Audit Quality

Auditors who possess sufficient knowledge and experience to conduct audits objectively, thoroughly, and meticulously are considered competent. Such auditors can better understand complex issues within their clients' audit environments. It has been observed in prior research that competence positively affects audit quality, leading to the formulation of the following hypothesis: H₂: Competence has a positive impact on audit quality.

8. The Effect of Time Budget Pressure in the Audit Process on Audit Quality

According to Mustikayani, Gayatri & Saputra in Lestari (2021). Time budget pressure can be caused by sudden assignments, relatively large assignments but not commensurate with costs, competitive conditions in Public Accounting Firms, the company's ability to generate money, and limited staff. The obligation to provide quality reports can also be a pressure for an auditor and this can lead to a decrease in audit quality. Based on previous research, it was found that time budget pressure affects audit quality, so the following hypothesis was obtained: H₃: Time budget pressure in the audit process has a negative effect on audit quality.

C. METHOD

Population can mean a collection of all people, objects, and other measurements that may be the subject of research. In addition, population can refer to a very large and extensive data set for a study (Purwanza et al., 2022). Taking a very large population can make a study ineffective. This is because of the amount of time and effort needed to collect data from all populations. In this study, the population used was external auditors working at Public Accounting Firms in Indonesia.

A sample is part of a population. Researchers select samples based on various factors, such as the problems studied, research objectives and hypotheses, research methods, and research instruments used (Purwanza et al., 2022). Research cannot use a large population due to limited funds, manpower and time. So, it is necessary to take samples to deepen this research. The sample used in this study is the purposive sampling method, where there are several criteria that must be met. The criteria are:

1. Have a minimum of 2 years of work experience
2. Have a minimum educational background of S1
3. Work at a KAP registered with the OJK

The reason for using purposive sampling is because of the consideration of whether the respondents have sufficient knowledge so that the respondents can fill out the questionnaire distributed at the KAP DKI Jakarta Region. The questionnaire that has been filled out by the respondents is the response given by the auditor at the DKI Jakarta Regional Public Accounting Office and becomes the material for testing this research.

The following is the empirical model of this study:

Research model:

$$KA = \alpha + \beta_1 I + \beta_2 K + \beta_3 TAW + \varepsilon$$

Description:

KA = Audit Quality

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression Coefficient

I = Independence

K = Competence

TAW = Time Budget Pressure

ε = Residual Error (Error)

The data in this study underwent analysis using multiple linear regression techniques, facilitated by the SPSS (Statistical Package for Social Science) version 24 software. Validity and reliability tests were conducted on research instruments prior to analysis. Multiple regression analysis was employed to ascertain both the direction and magnitude of the independent variables' impact on the dependent variable. However, before conducting multiple linear regression, it was essential to validate the regression model against classical assumption tests, which include tests for normality, heteroscedasticity, and multicollinearity (Ghozali, 2018).

D. RESULT AND DISCUSSION

The respondents in this study were auditors employed at Public Accounting Firms in the DKI Jakarta area. The method to obtain research respondents was by distributing questionnaires by sending a questionnaire link in the form of a Google form via WhatsApp to friends who work as auditors and work at a DKI Jakarta public accounting office, relatives who have acquaintances who are auditors and also visiting the public accounting office directly. All Public Accounting Offices received an attachment that included a research permit letter from the university and a research certificate that required completion by the Public Accounting Office. However, only the majority of Public Accounting Offices provided feedback for the research certificate. The researcher distributed it to 18 Public Accounting Offices in DKI Jakarta with active status. Thus, the researcher only got answers from 104 respondents.

Table 1. Descriptive Statistics

N		Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Tot Y	104	5	11	16	14.62	1.287	1.656
Tot.X1	104	2	2	4	3.51	.574	.330
Tot.X2	104	2	2	4	3.55	.519	.270
TotX.3	104	3	1	4	3.08	.921	.848
Valid N (listwise)	104						

Sources: IBM SPSS 25

Based on Table 1. Audit quality (Y) has the minimum value of 11, the maximum value of 16, the average (mean) value of 14.62, and the standard deviation of 1.287. This indicates that the standard deviation of the data from the average value is 1.287. Independence (X1) has the minimum value of 2, the maximum value of 4, the average (mean) value of 3.51, and the

standard deviation of 0.574. This indicates that the standard deviation of the data from the average value is 0.574. Competence (X2) has the minimum value of 2, the maximum value of 4, the average (mean) value of 3.55, and the standard deviation of 0.519. This indicates that the standard deviation of the data from the average value is 0.519. Time Budget Pressure in the Audit Process (X3) has the minimum value of 1, the maximum value of 4, the average (mean) value of 3.08, and the standard deviation of 0.921. This indicates that the standard deviation of the data from its mean value is 0.921.

The test is employed to determine whether the created regression model follows a normal distribution. The results of the normality test are as follows:

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

N		104
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.05273202
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.081

- a. The test distribution follows a normal distribution.
- b. The test is calculated from the data.
- c. Lilliefors Significance Correction is applied.

The 2-tailed Asymp Sig value of 0.072 (>0.05) suggests that the data is normally distributed, as the significance value exceeds 0.05.

The multicollinearity test assesses whether there is correlation among independent variables in the regression model. Below are the results of the multicollinearity test:

Table 3. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.773	1.348		4.283	.000		
	TotX1	.018	.064	.026	.278	.782	.793	1.261
	TotX2	.450	.076	.544	5.914	.000	.791	1.264
	TotX3	.032	.039	.070	.826	.411	.933	1.071

If the tolerance is more than 0.100 or the VIF is less than 10.00, then the multicollinearity assumption has been met or multicollinearity symptoms do not occur.

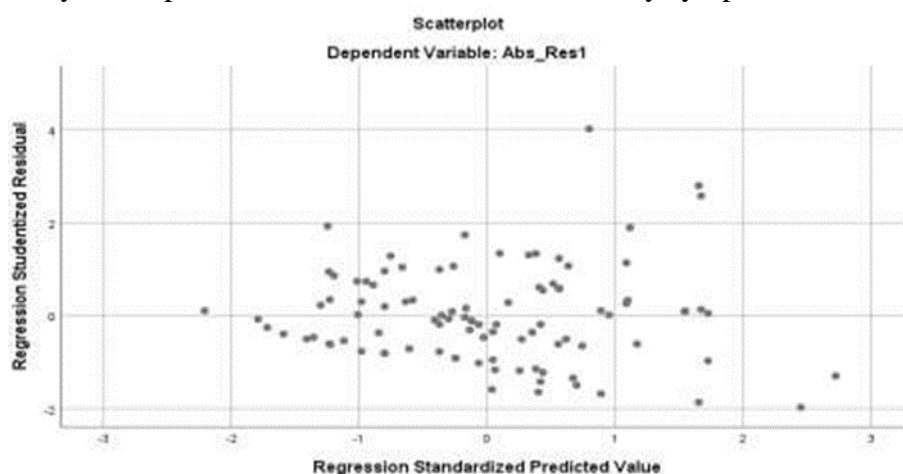


Figure 1. Heteroscedasticity Test

The data exhibits a scattered distribution pattern without a clear trend, indicating that there are no signs of heteroscedasticity or that the assumption of the heteroscedasticity test has been satisfied.

Table 4. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.575 ^a	.331	.311	1.06841

From the table above, we can see that Competence, Independence, and Time Budget Pressure in the Audit Process jointly account for 31.1% of the variance in the Audit Quality variable, leaving 69.9% of the variance attributable to other variables not considered in this study.

Table 5. F test

ANOVA^a

Model	Sum of Square	df	Mean Square	F	Sig.
1					
Regression	53.362	3	17.787	17.129	.000 ^b
Residual	93.457	90	1.038		
Total	146.819	93			

Table 6. t test

Model		Unstandardized		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	5.268	1.402		3.756	.000
	TotX1	.010	.065	.015	.156	.876
	TotX2	.481	.077	.578	6.230	.000
	TotX3	.033	.038	.074	.860	.392

The Independence variable (X1) has a significance value of 0.876 (> 0.05), indicating that it does not have a statistically significant effect. However, it does show a positive effect on the Audit Quality variable (H1 Rejected). The Competence variable (X2) has a significance value of 0.000 (< 0.05), indicating that the Competence variable has a significant effect on the outcome the Audit Quality variable (H2 Accepted). The significance value of the Time Budget Pressure variable in the Audit Process is 0.392 (> 0.05), indicating that it does not exert a statistically significant influence on the Audit Quality variable (H3 Rejected).

The data analysis reveals that independence does not significantly influence audit quality, as indicated by a T-test yielding a significance value of 0.156, which exceeds the threshold coefficient of 0.05. This finding is inconsistent with previous research by Lestari et al. (2021), Siahaan & Simanjuntak (2019), and Pratiwi Candra et al. (2020).

The data testing results indicate that competence has a significant impact on audit quality. This suggests that as competence increases auditors have the knowledge, expertise, and skills needed to become competent auditors, the more quality is produced. Competent auditors will conduct audit examinations in more detail, and audit procedures will be easier to carry out and complete, so that the audit results are produced. Research by Siahaan & Simanjuntak (2019), Lestari et al (2021), and Amalia et al (2023).

The data analysis indicates that Time Budget Pressure in the Audit Process does not impact Audit Quality, as evidenced by a significance value of 0.392. Generally, Public Accounting Firms (KAP) adhere to similar audit examination policies and procedures. Therefore, the time allocated by each KAP to its auditors does not compromise the quality of the audit; instead, it enables auditors to complete their work on schedule and potentially enhances audit quality.

E. CONCLUSION

The independence variable shows a positive effect but lacks statistical significance on audit quality. This suggests that the degree of independence exhibited by auditors does not influence their performance, and consequently, the audit outcomes do not impact audit quality. The competency variable demonstrates a positive and statistically significant effect on audit quality. This indicates that greater competence in audit knowledge leads to higher-quality audit

outcomes. The time budget pressure variable in the audit process shows a positive effect but lacks statistical significance on the Audit Quality variable, this implies that the deadlines set by clients for auditors do not notably affect the quality of audits conducted by auditors.

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