

Auditor Performance from a Big Four Public Accounting Firm in Jakarta, Indonesia

Monica Weni Pratiwi

Universitas Bakrie

H.R. Rasuna Said Kav. C-22, Kuningan, Jakarta Selatan 12940, Indonesia

Correspondence email: monica.wenipratiwi@bakrie.ac.id

ORCID ID: 0000-0002-2739-8085

ARTICLE INFORMATION

Publication information

Research article

HOW TO CITE

Pratiwi, M, W. (2022). Auditor performance from a Big Four Public Accounting Firm in Jakarta, Indonesia. *Journal of International Conference Proceedings*, 5(5), 94-103.

DOI:

<https://doi.org/10.32535/jicp.v5i5.2015>

Copyright©2022 owned by Author(s).
Published by JICP



This is an open-access article.

License:

The Creative Commons Attribution-Non Commercial 4.0 International (CC BY-NC-SA 4.0)

Received: 24 October 2022

Accepted: 16 November 2022

Published: 24 December 2022

ABSTRACT

The goal of this study is to examine the impact of accountability and independence on the Big Four public accounting company in Jakarta, Indonesia, tempered by professional ethics. The research is driven by differences in outcomes from earlier investigations as well. The respondents to this study were all auditors at the Big Four public accounting firms in Jakarta, Indonesia. The sample in this study was determined using the probability sampling method, which employs simple random sampling. The data collection technique in this study used an electronic-based questionnaire, which was then delivered using a snowball sampling technique to a sample of 100 respondents. The analytical tool used in this research is multiple linear regression analysis. The results of this study prove that accountability and independence affect professional ethics, and professional ethics affect auditor performance. Based on the results of the study, it appears that the accountability and independence of auditors at the Big Four public accounting firms in Jakarta, Indonesia, have been carried out well. Researchers suggest the Big Four public accounting firms in Jakarta, Indonesia, maintain auditor accountability and independence so that the professional ethics of an auditor remain good and can produce maximum performance.

Keywords: Auditor Accountability, Auditor Independence, Auditor Performance, Auditor Professional Ethics, Big Four Public Accounting Firm.

INTRODUCTION

Management and third parties have entrusted the public accounting profession with proving that the financial reports management has generated do not contain any material misstatements. It takes exhibiting expert performance to keep this trust. It will provide financial reports that are reasonable and in compliance with the relevant Financial Accounting Standards if the auditor performs well (SAK), so that the public obtains reliable financial information in making decisions (Safitri, 2014). When evaluating the findings of audits done, the performance of the auditor is a major concern for clients and the general public (Fanani, Hanif, & Subroto, 2008).

In a public accounting firm, an auditor works. A business called Public Accounting Firm provides services like operational audits, compliance audits, and audits of financial reports (Arens, Elder, & Beasley, 2012). This public accounting business wants the auditor's performance to be backed up when performing the inspection role. Public confidence in the services offered by public accounting firms might rise as a result of strong auditor performance.

The accountability variable, according to Mardisar and Sari (2007), has a favorable impact on the caliber of the auditor's work or performance. This is so because an auditor's responsibility can enhance a person's decision-making, responses, and cognitive processes. Because there is accountability inside the auditor, the auditor will be responsible for his actions and the effects they have on the performance as a result.

According to Mulyadi (2011), independence is a mental condition characterized by freedom from external pressure or control and independence from others. Independence enhances auditor performance. This is due to the auditor's independence, which will prevent outside influences and easy control when the auditor considers the facts discovered during the examination and formulates and expresses his conclusion. The level of job implementation achievement, or, in other words, performance, will be higher the more independent an auditor is.

According to Putri and Suputra (2013), internal factors including attitudes toward adhering to and adhering to established auditor professional ethics might have an impact on the auditor's activities in carrying out audits to achieve optimal performance. Professional ethics are the components that shape agreed-upon shared behavior and beliefs that adhere to accepted standards or ethical codes in order to achieve organizational goals (Sitorus & Wijaya, 2016). Professional ethics have an impact on the auditor's code of ethics or ethics, which then has an impact on the auditor's attitude, behavior, and actions when carrying out their duties and obligations to enhance the auditor's performance (Cahyani, Purnamawati, & Herawati, 2015). The performance of an auditor will enhance with higher commitment to professional ethics, as shown by Nugraha and Ramantha (2015).

LITERATURE REVIEW

Attributions Theory

Heider (1958) described the attributes theory as a hypothesis that explains a person's conduct. To understand the motivations or causes behind a person's conduct, the idea of attribution is applied. The explanations people give for their own or other people's behavior—which is impacted by both internal and external factors—are outlined in this theory. Dispositional attributions and situational attributions are the causes of a person's conduct. In this study, the relationship between individual auditor traits and auditor performance is explained using the notion of attributable qualities. The auditor's personal characteristics—in this study, the auditor's accountability, independence, and

professional ethics—can influence the auditor's performance, which is related to the attribution theory. Personal characteristics are one of the aspects that affect performance in conducting a quality audit since they are essentially an internal component that inspires a person to undertake an activity. According to this hypothesis, the actions taken by the auditor throughout the audit to obtain the best performance may be influenced by internal variables unique to the individual in question.

Auditor Accountability

Accountability is a psychological or emotional urge that might motivate an auditor to accept accountability for their actions and the impact those actions have on the environment in which they are performed (Burhanudin & Rahmawati, 2017). Singgih and Bawono (2010) assert that three factors—self-motivation, commitment to one's profession, and social responsibilities—can have an impact on an auditor's accountability. In order to be held accountable for the conclusions reached about interested parties, both directly and indirectly, the auditor feels a sense of obligation or accountability that the job performed is in compliance with public accounting procedures and standards.

Auditor Independence

Arens et al. (2012) defined independence as a mindset that adopts an unbiased or impartial position while gathering and evaluating evidence, evaluating results, and publishing audit reports. Another definition of independence is having an attitude toward one's work that is free from outside influence, unaffected by outside forces, and unreliant upon outside forces, with all of one's work based on unbiased and objective considerations and without outside pressure (Lesmana & Machdar, 2015).

Auditor Professional Ethics

The Public Accountants Code of Ethics is based on the professional ethics standards established by the Indonesian Association of Public Accountants. Public accountants are required to abide by and uphold the fundamental concepts and standards of professional ethics outlined in the public accounting profession's code of ethics, according to the Indonesian Association of Public Accountants' Public Accountants Code of Ethics. Public accountants must uphold morality, ethical ideals, and ethical behavior in order to practice their profession. The auditor should uphold high moral standards while performing his job (Cahyani et al., 2015). Auditors will be able to demonstrate a strong feeling of responsibility for their work if they uphold and put into practice the professional ethical principles.

Auditor Performance

According to Trisnaningsih (2007), an auditor's performance is defined as the amount, caliber, and timeliness of work completed by a person in carrying out the responsibilities allocated to him based on his talents, experience, and sincerity of time. Auditor performance, which is the result of the auditor's work in carrying out his tasks in line with the obligations allocated to him, is one of the benchmarks used to determine if a job would be excellent or bad (Nugraha & Ramantha, 2015).

Hypotheses

Effect of Auditor Accountability on Auditor Performance

According to Mardisar and Sari (2007), accountability and the caliber of an auditor's work or performance are positively correlated. This is so because an auditor's responsibility can enhance a person's decision-making, responses, and cognitive processes. Kuraesim and Umar (2017) assert that having an attitude of accountability will lead to improved auditor performance. This is because an auditor tries to be accountable for all decisions and acts made in his surroundings because of the attitude of accountability he or she possesses. The findings of research by Pramana and Yuliantoro (2017), which

assert that accountability has no impact on audit quality, communicate a different viewpoint. This is due to the auditor's continued ability to control the complexity of the work that is owned, rendering accountability irrelevant with regard to the complexity of uncomplicated work. Based on this description, the hypothesis in this study is:

H₁: Auditor accountability effect on auditor performance

Effect of Auditor Independence on Auditor Performance

According to Gustia (2014), independence enhances auditor performance. This is due to the auditor's independence, which will prevent outside influences from influencing his decisions on the facts learned during the examination, how he expresses his opinions, and how tough it will be to manage him. The findings of the study by Widhi and Setyawati (2015) offer a contrary viewpoint, claiming that the independent variable has no impact on auditor performance. This is due to the auditor's poor level of independence; as a result, the auditor will be readily swayed in his assessment of the data obtained during the inspection as well as in the development and expression of his opinion. According to this description, the hypothesis in this study is:

H₂: Auditor independence effect on auditor performance.

The Influence of Auditor Accountability on Auditor Professional Ethics Mediated by Auditor Professional Ethics

By holding an auditor accountable for his actions and the impacts they have on the environment in which they are carried out, accountability is a psychological or psychological motivation that may have an impact on the auditor's ethics. Burhanudin and Rahmawati (2017) Auditors are expected to perform their responsibilities with greater fervor, focus, and persistence in order to facilitate the easier achievement of objectives and the ability to account for them. In light of this description, the following is the study's hypothesis:

H₃: Auditor accountability influences auditor performance mediated by professional ethics auditors.

The Influence of Auditor Independence on Auditor Professional Ethics Mediated by Auditor Professional Ethics

Because an auditor's independence and professional ethics will have an impact on the audit services provided, these are crucial considerations when carrying out audit tasks. Auditor independence and auditor professional ethics have an impact on auditor performance, according to Hernanik and Putri (2018); Gustia (2014); and Putri and Suputra (2013). According to this description, the hypothesis in this study is:

H₄: Auditor independence affects auditor performance mediated by professional ethics auditors.

RESEARCH METHOD

Population and Sample

All of the auditors from the Big Four public accounting firms in Jakarta, Indonesia, participated in this study as respondents. The probability sampling method, which makes use of simple random sampling, was used to determine the sample for this investigation.

Data Sources and Data Collection Techniques

Primary data were employed in this study's data sources. The Big Four public accounting companies in Jakarta, Indonesia, were the respondents to a questionnaire survey that was sent and disseminated to the respondents, who were auditors. These respondents provided the core data for this study. An electronic-based questionnaire was employed in this study's data gathering process, and a sample of 100 respondents was selected using the snowball sampling method. The Likert scale was employed to quantify the factors that will be evaluated through respondents' responses. According to the

respondent's opinion, each question-answer response is given a score between 1 and 5, on a scale of 1 to 5.

Variable Operational Definitions

Three criteria are used to gauge an auditor's performance: number, quality, and timeliness (Fanani et al., 2008). Eight question items are used to gauge these three factors. Four question items are used to assess the work quality dimension, two questions are used to assess the quantity dimension, and two questions are used to assess the timeliness component. Then, on a likert scale of 1 to 5, each question item was scored as follows: 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for extremely agree. Three factors, including self-motivation, professional service, and social responsibilities, are used to measure auditor accountability. Eight question items are used to measure these three dimensions (Singgih & Bawono, 2010). Two question items each assess self-motivation, three question items each measure commitment to one's job, and three question items each measure societal responsibility. Then, on a likert scale of 1 to 5, each question item was scored as follows: 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for extremely agree.

Four factors—the length of the client connection, client pressure, peer reviews, and non-audit services—were used to proxy independent auditors. Ten question items are used to gauge these four dimensions (Akbar, Gunawan, & Utomo, 2012). Two question items are used to assess the length of the connection with the client, three question items are used to assess client pressure, two question items are used to assess peer auditor review, and three question items are used to assess non-audit services. Then, on a likert scale of 1 to 5, each question item was scored as follows: 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for extremely agree.

Five characteristics of a professional ethics auditor are represented: accountability, integrity, objectivity, personality, and adherence to an ethical code (Martadi & Suranta, 2006). Ten question items are used to gauge the five dimensions. There are two question items for each of the following dimensions: responsibility, integrity, objectivity, objectivity, personality, and implementation of the code of ethics. There are also two question items for each of the following dimensions: objectivity, objectivity, and implementation of the code of ethics. Then, on a likert scale of 1 to 5, each question item was scored as follows: 1 for strongly disagree, 2 for disagree, 3 for neutral, 4 for agree, and 5 for extremely agree.

Data Analysis Method

Descriptive Statistics

Descriptive statistical methods, according to Sugiyono (2012), are ways of analyzing data that describe or represent the data as it has been gathered without attempting to draw broad conclusions or generalizations.

Validity Test

The validity test includes comparisons between R table and R arithmetic. The calculated r value is the result of the correlation of respondents' responses to each statement in each variable investigated using the SPSS program. The output is known as corrected item correlation. The r product moment is used to generate r tables in the interim, specifically by selecting $\alpha = 0.05$ and then n (sample) = 100 to get a two-sided r table value of 0.195. The indicators or surveys are valid if $r_{\text{count}} > r_{\text{table}}$ = Legitimate and $r_{\text{count}} < r_{\text{table}}$ = Invalid (Ghozali, 2016).

Reliability Test

Measurement in this study used *Cronbach's Alpha* with a value of 0.70. If *Cronbach's Alpha* of a variable is > 0.7 then the questions in the research instrument can be said to

be reliable, and conversely if the *Cronbach's Alpha* <0.7 then the question items can be said to be unreliable (Ghozali, 2016).

Test Hypothesis

In this study, the hypothesis is tested using a straightforward regression analysis. If the significance value is less than 0.05, the independent variable partially influences the dependent variable in a significant way; if it is larger than 0.05, the independent variable partially does not affect the dependent variable in a significant way (Ghozali, 2016).

Research Model

One dependent variable, auditor performance, two independent variables, auditor accountability and independence, and one intervening variable, auditor professional ethics, make up this study. The following research model is created using the variables and hypothesis design:

Figure 1. Research Model



RESULTS

Descriptive Statistical Analysis

The following descriptive analysis includes an explanation of the descriptive analysis of the respondents from the results of the research that 69% were female and 31% were male. Respondents were grouped based on age, education level, length of work, and position. Respondents aged 20-30 years 93% and 31-40 years 7%. Respondents with education levels D3 11%, S1 81%, and S2 8%. Respondents with length of service < 1 year 36%, 1-5 years 59%, and 6-10 years 5%. Respondents' position as junior auditor is 84%, senior auditor is 14%, and manager is 2%.

Validity Analysis

Based on Table 1, the results of the validity test for the variables "auditor performance," "audit accountability," "audit independence," and "audit professional ethics" reveal that each of the individual variables "audit performance," "audit accountability," "audit independence," and "audit professional ethics" has valid criteria for all statement items so that it can be used as a test tool for the study's respondents.

Table 1. Validity Test Result

Item	R Count	R Table	Description
Auditor Performance			
1	0,599	0,195	Valid
2	0,724	0,195	
3	0,561	0,195	
4	0,572	0,195	
5	0,591	0,195	
6	0,567	0,195	
7	0,607	0,195	

Item	R Count	R Table	Description
8	0,633	0,195	
Auditor Accountability			
1	0,669	0,195	Valid
2	0,668	0,195	
3	0,555	0,195	
4	0,505	0,195	
5	0,575	0,195	
6	0,662	0,195	
7	0,740	0,195	
8	0,654	0,195	
Auditor Independence			
1	0,442	0,195	Valid
2	0,375	0,195	
3	0,726	0,195	
4	0,769	0,195	
5	0,704	0,195	
6	0,479	0,195	
7	0,661	0,195	
8	0,696	0,195	
9	0,585	0,195	
10	0,457	0,195	
Auditor Professional Ethics			
1	0,572	0,195	Valid
2	0,564	0,195	
3	0,758	0,195	
4	0,602	0,195	
5	0,514	0,195	
6	0,665	0,195	
7	0,685	0,195	
8	0,675	0,195	
9	0,759	0,195	
10	0,738	0,195	

Reliability Analysis

Table 2's findings from the instrument reliability test demonstrate that the variables "auditor performance," "audit accountability," "audit independence," and "audit professional ethics" have Cronbach's alpha values greater than 0.70. This demonstrates the accuracy of the question construction used to assess auditor performance.

Table 2. Reliability Test Result

Variable	Cronbach's Alpha	Reliability Standards	Description
Auditor Performance	0,754	0,70	Reliabel
Auditor Accountability	0,783		
Auditor Independence	0,791		
Auditor Professional Ethics	0,842		

Hypothesis Analysis

Table 3. Hypothesis Test Result

	R ²	F	B	T	Sig
--	----------------	---	---	---	-----

Auditor accountability to auditor performance	0,378	19,451	0,420	3,749	0,000*
Auditor independence to auditor performance	0,378	19,451	0,009	0,095	0,924
Auditor accountability to auditor professional ethics	0,506	49,709	0,432	4,899	0,000*
Auditor independence to auditor professional ethics	0,506	49,709	0,313	3,846	0,000*
Auditor professional ethics to auditor performance	0,272	36,682	0,526	6,057	0,000*

*Significant on a level 0.05

The results of the multiple linear regression analysis are presented in Table 3 and show that auditor accountability influences auditor performance (H1 is accepted). The majority of respondents concurred that the auditor must have an attitude of accountability that consists of self-motivation, commitment to the profession, and social obligations for it to have an impact on the auditor's performance. Auditor performance is unaffected by auditor independence (H2 is rejected). This does not imply that an auditor will perform more effectively the more independent they are.

According to Table 3's multiple linear regression analysis findings, auditor responsibility affects auditor performance through the medium of professional ethics auditors (H3 is accepted). This demonstrates that auditors are required to have greater intensity, direction, and tenacity in carrying out their responsibilities with encouragement and ethics at work so that goals can be attained more readily and can be accounted for.

The results of the multiple linear regression analysis shown in Table 3 indicate that auditor independence affects auditor performance via professional ethical auditors (H4 is accepted). This demonstrates the significance of auditor independence and professional ethics in carrying out audit assignments since they have an impact on the quality of the audit services delivered.

DISCUSSION

This demonstrates that the auditor will be highly motivated to accomplish the work correctly and on time if they adopt an attitude of accountability. Because most respondents who answered the independence variable question items were junior auditors with less than one year of experience in the audit field or first-year auditors, the responses to the question about the independence variable with the aforementioned indicators tend to produce answers that are less positive. This is one of the factors that can cause the independence variable to have no effect on auditor performance.

CONCLUSION

Based on the analysis and discussion in the sub-findings and chapters that came before it, it can be said that the variable auditor independence and variable auditor accountability are moderated by the variable auditor professional ethics. This demonstrates that the auditor will have stronger professional ethics and perform better the more independent and accountable they are. Thus, an auditor's performance at a Big Four Public Accounting Firm in Jakarta, Indonesia, was impacted by auditor independence, accountability, and professional ethics.

ACKNOWLEDGEMENT

Thank you to all parties who have played a role in preparing this paper, especially Bakrie University, for all their financial and non-financial support.

DECLARATION OF CONFLICTING INTERESTS

No potential conflict of interest was reported by the authors

REFERENCES

- Akbar, M. N., Gunawan, H., & Utomo, H. (2012). Pengaruh independensi dan profesionalisme terhadap kinerja auditor (Survey pada kantor akuntan publik di Kota Bandung). *Prosiding Penelitian SPeSIA*, 1(1), 304-312. doi: 10.29313/v0i0.747
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2012). *Auditing & assurance service an integrated approach* (14th ed.). New Jersey: Prentice Hall.
- Burhanudin, M. A., & Rahmawati, D. (2017). Pengaruh akuntabilitas dan independensi auditor terhadap kualitas audit pada kantor akuntan publik di Yogyakarta. *Jurnal Profita*, 5(6), 1-12.
- Cahyani, K. C. D., Purnamawati, I. G. A., & Herawati, N. T. (2015). Pengaruh etika profesi auditor, profesionalisme, motivasi, budaya kerja, dan tingkat pendidikan terhadap kinerja auditor junior (Studi empiris pada kantor akuntan publik di Bali). *Jurnal Ilmiah Mahasiswa Akuntansi Undiksha*, 3(1). doi: 10.23887/jimat.v3i1.5496
- Fanani, Z., Hanif, R. A., & Subroto, B. (2008). Pengaruh struktur audit, konflik peran, dan ketidakjelasan peran terhadap kinerja auditor. *Jurnal Akuntansi dan Keuangan Indonesia*, 5(2), 139-155. doi: 10.21002/jaki.2008.07
- Ghozali, I. (2016). *Aplikasi analisis multivariete dengan program IBM SPSS 23* (8th ed.). Semarang: Badan, Penerbit Universitas Diponegoro.
- Gustia, N. (2014). Pengaruh independensi auditor, etika profesi, komitmen organisasi, dan gaya kepemimpinan terhadap kinerja auditor pemerintah (Studi empiris pada auditor pemerintah di BPKP Perwakilan Sumbar). Retrieved from file:///C:/Users/Raptor/Downloads/1055-2295-1-SM.pdf
- Heider, F. (1958). *The psychology of interpersonal relations*. New York: Wiley.
- Hernanik, N. D., & Putri, A. K. (2018). Profesionalisme, independensi dan etika profesi terhadap kinerja auditor wilayah Kota Malang. Retrieved from file:///C:/Users/user/Downloads/612-915-1-PB.pdf
- Kuraesim, A. D., & Umar, H. (2017). Pengaruh akuntabilitas auditor terhadap kualitas kerja auditor. *E-Journal Unisba*, 18(1), 8-15. doi: 10.29313/ka.v17i2.2510
- Lesmana, R., & Machdar, N. M. (2015). Pengaruh profesionalisme, kompetensi, dan independensi auditor terhadap kualitas audit. Retrieved from <http://research.kalbis.ac.id/Research/Files/Article/Full/KQX8FIQXOS6TEJEY37R2A5U0T.pdf>
- Mardisar, D., & Sari, R. N. (2007). Pengaruh akuntabilitas dan pengetahuan terhadap kualitas hasil kerja auditor. Retrieved from http://digilib.mercubuana.ac.id/manager/t!@file_artikel_abstrak/Isi_Artikel_164744968728.pdf
- Martadi, I. F., & Suranta, S. (2006). Persepsi akuntan, mahasiswa akuntansi, dan karyawan bagian akuntansi dipandang dari segi gender terhadap etika bisnis dan etika profesi (Studi di wilayah Surakarta). Retrieved from <https://smartaccounting.files.wordpress.com/2011/03/k-amien03.pdf>
- Mulyadi. (2011). *Auditing buku I* (6th ed.). Jakarta: Salemba Empat.
- Nugraha, I. B. S. A., & Ramantha, I. W. (2015). Pengaruh profesionalisme, etika profesi dan pelatihan auditor terhadap kinerja auditor pada kantor akuntan publik di Bali. *E-Jurnal Akuntansi Universitas Udayana*, 13(3), 916-943.
- Pramana, A. A., & Yuliantoro, R. (2017). Pengaruh Independensi Auditor, Gaya Kepemimpinan, Komitmen Organisasi, dan Akuntabilitas Terhadap Kinerja Auditor (Studi Empiris pada Auditor Pemerintah di BPK Jateng). *Jurnal Reksa*, 2(2), 189-206. doi: 10.12928/j.reksa.v2i2.24

- Putri, K. M. D., & Suputra, I. D. G. D. (2013). Pengaruh independensi, profesionalisme, dan etika profesi terhadap kinerja auditor pada kantor akuntan publik di Bali. *E-Jurnal Akuntansi*, 4(1), 39-53.
- Safitri, D. (2014). Pengaruh independensi auditor dan gaya kepemimpinan terhadap kinerja auditor dengan komitmen organisasi sebagai variabel intervening (Studi empiris: Kantor akuntan publik Pekanbaru, Batam, dan Medan). *Jurnal Ilmiah Ekonomi dan Bisnis*, 11(2), 339-351.
- Singgih, M. E., & Bawono, I. R. (2010). Pengaruh independensi, pengalaman, due professional care dan akuntabilitas terhadap kualitas audit. Retrieved from [http://lib.ibs.ac.id/materi/Prosiding/SNA%20XIII%20\(simposium%20nasional%20akuntansi%20XIII\)%20Unsud/makalah/AUD_11.pdf](http://lib.ibs.ac.id/materi/Prosiding/SNA%20XIII%20(simposium%20nasional%20akuntansi%20XIII)%20Unsud/makalah/AUD_11.pdf)
- Sitorus, R. R., & Wijaya, L. (2016). Pengaruh profesionalisme dan etika profesi terhadap kinerja auditor dengan struktur audit sebagai pemoderasi. *Media Studi Ekonomi*, 19(2), 98-119.
- Sugiyono. (2012). *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif, dan R&D*. Bandung: Alfabeta.
- Trisnaningsih, S. (2007). Independensi auditor dan komitmen organisasi sebagai mediasi pengaruh pemahaman. Retrieved from http://arikamayanti.lecture.ub.ac.id/files/2014/09/Trisnaningsih_auditor.pdf
- Widhi, S. N., & Setyawati, E. (2015). Pengaruh independensi, gaya kepemimpinan, komitmen organisasi dan pemahaman good governance terhadap kinerja auditor pemerintah (Studi empiris pada BPKP perwakilan Jawa Tengah). *BENEFIT Jurnal Manajemen dan Bisnis*, 19(1), 64-79.