

**THE EFFECT OF ACCOUNTABILITY, INTEGRITY, AUDITOR EXPERTISE,
AUDITOR PROFESSIONAL SKEPTICISM, DUE PROFESSIONAL CARE,
TIME BUDGET PRESSURE AND AUDIT FEES ON AUDIT QUALITY**

Agit Widiyantari Ginting, Sih Mirmaning Damar Endah

Soegijapranata Catholic University Semarang, Indonesia

Email: agitwidiyantari03@gmail.com

*Correspondence

ARTICLE INFO	ABSTRACT
Accepted : 09-09-2023 Revised : 15-09-2023 Approved : 25-09-2023	Research Purposes Aims to determine how much influence accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, and audit fees have on audit quality. Research Methods All auditors who work at the Public Accounting Firm (KAP) Semarang Central Java are the population of this study. A total of 13 public accounting firms with 64 auditors became the research sample. With the help of SPSS version 26, multiple linear regression analysis was performed on the data. Research Results and Findings, The results of hypothesis testing show that integrity, auditor professional skepticism, due professional care, and time budget pressure do not affect audit quality. Meanwhile, accountability, auditor expertise, and audit fees have a positive effect on audit quality.
Keywords: accountability; integrity; auditor expertise; auditor professional skepticism; due professional care.	



Introduction

In financial matters, auditors play an important role in managing and defending public interests. The auditor is responsible for arranging and conducting audits to obtain reasonable assurance that there are no significant inaccuracies in the financial accounts, regardless of whether they are the result of fraud or error. One of the benefits of hiring auditors is having access to accurate and trustworthy information on decision decisions. The auditor's financial report where audited is more credible than the unaudited one. Users of the auditor report hope that there will be no meaningful errors so that they can be used as a basis for decision-making (Sari & Tiara, 2020).

Audit is the process of reducing the knowledge gap between management and shareholders by involving outside parties to review financial records. Users of financial statements, especially shareholders, want to rely on audit reports when making judgments about the accuracy of a company's financial statements. As a result, maintaining audit quality is an important part of what auditors do during the audit process. The public accounting profession is widely recognized for the auditing services it provides to users of financial information. Within a country, the development and expansion of the public accounting industry correlate with the expansion of companies and other legal entities (Sari & Tiara, 2020).

After an examination by one of the Indonesian Public Accountants, it was found that cases involving the financial statements of a company had exaggerated the results of financial statements with a fairly high value. Because KAP, which audits the company's

financial statements, has yet to respond to requests for clarification on the matter, there is still uncertainty over the level of expertise of the audit firm.

Long-standing auditor cooperation relationships with clients result in the possibility of audit failure and audit quality will be undervalued, auditors who lack work experience will most likely have an impact on audit quality because they do not have enough work experience. So that the above audit case involving a Public Accounting Firm (KAP) shows that factors such as accountability, integrity, auditor expertise, auditor professional skepticism, time budget pressure, due professional care, and audit fees will affect audit performance determined by the audit process carried out by the auditor. A quality audit report can be obtained by an auditor if the auditor is competent in carrying out his duties. Conversely, the unprofessional attitude of auditors is to obtain low-quality audit reports.

Accountability

Accountability is a quality that can be accounted for. This can lead auditors to accept accountability for their actions and the impact of those actions on the environment in which they perform their work (Yoanita, 2018).

In carrying out their duties, an auditor must have a professional attitude. As a result, every auditor must bear a heavy burden of responsibility when conducting their audit (Laksita & Sukirno, 2019). When someone is assigned a task, they make every effort to assume that possession to get the best results. In situations where a person is responsible for their peers and environment, it can also refer to the social psychological support that the person has to complete the task.

Integrity

According to (Syahrir, 2022) integrity is an attribute that supports public trust and serves as a standard by which members check each option. Honesty, openness, courage, and responsibility of auditors are requirements for integrity. Integrity is a basic element of character for professional recognition of traits that are qualities. This quality creates public trust that demands honesty and openness from auditors while respecting confidentiality boundaries (Risandy, Basri, & Rasuli, 2019).

Auditor Expertise

For a high-quality audit, an auditor must have expertise. According to (Rahayu, 2020) stated that the quality of auditors obtained from experience can increase their ability to carry out audits. (Malau & Syofyan, 2022) gives a definition that the expertise of an auditor someone with auditing expertise has a lot of knowledge, is highly educated, and has a high level of auditing expertise and experience. De Angelo argues that expertise can be seen from different perspectives from each auditor, audit team, and Public Accounting Firm (KAP) (Arfianty, 2018).

Auditor Professional Skepticism

Professional skepticism according to the Public Accountant Professional Standards is a mindset that constantly doubts and critically assesses audit data. The International Standards on Auditing (IAASB, 2017) which provides a similar explanation states that professional skepticism is an attitude that includes a mind where always asking (questioning mind), alertness (alert) to circumstances and situations that indicate the

possibility of material misstatement due to intentional or error, and critical assessment of audit evidence. (Mulyani & Munthe, 2019).

Due Professional Care

When using professional skills that require professional skepticism, Due professional care is aptly interpreted by Singgih and Bawono to be thorough. Auditors need to use due professional care for their audit process, which is very important. It is important for auditors to always evaluate and ask questions about audit evidence to think critically. Auditors can obtain reasonable assurance that financial statements are free of substantial misrepresentation by applying their expertise carefully and comprehensively (Nurfadillah & Sugara, 2022).

Time Budget Pressure

Time budget pressure refers to situations where auditors are under pressure to complete an assignment as quickly as possible by sticking to a predetermined time budget or to demonstrate time efficiency compared to the time budget in which it has been prepared. This is related to very little time to perform tasks (Simangunsong, 2020).

Time budget pressure is a situation where the auditor must complete the assignment as quickly as possible by sticking to the time budget or when a time efficiency test must be carried out on the time budget is an indication of a very short time frame (Wiyono & Widyawati, 2022).

Fee Audit

An audit fee is when a public accountant is compensated after performing audit services. The amount of audit fees can be influenced by several factors, including engagement risk, complexity of services, level of expertise required to perform them, accounting firm fee schedules, and other professional factors. Members of accounting firms should not charge client fees that will damage the reputation of the profession or set performance fees that can endanger independence (Mulyani & Munthe, 2019).

Audit Quality

Audit quality is the auditor's ability to identify nonconformities in the accounting system and include them in the financial statements submitted by management. Auditors must be able to see these violations in the audited financial statements to uphold their independence and use their knowledge wisely and effectively (Habra, 2022).

Research Methods

Quantitative research is a type of research that means that numbers are used as a tool to analyze data to learn more about the subject (Vlaviorine & Widianingsih, 2023). This study intends to detect the influence of accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, and audit fees on audit quality. With the distribution of questionnaires in person, survey questions are used to carry out research. Respondents at Semarang Public Accounting Firm were given questionnaires directly by researchers.

Population and Research Sample

The population of this study is all auditors who work at a Public Accounting Firm (KAP) in Semarang, Central Java. The following are the requirements for the sampling method using purposive sampling, namely:

1. Auditor working at Semarang Public Accounting Firm, Central Java.
2. Auditors who are willing to fill out questionnaires.

After purposive sampling, the sample of this study was 13 public accountants located in Semarang, Central Java with 64 respondents.

Research Variables

Quantitative research is the type of research studied. The primary data source used to compile the data is the answers given by survey respondents to previously issued questionnaires. The data will then be processed by researchers to answer research questions. The 5-point Likert scale was used as a measurement scale in this investigation.

Research Paradigm

The data collection process uses the personally administered questionnaire technique, which is an approach used with survey methods to distribute questionnaires to respondents. At the Semarang Public Accounting Firm in Central Java, researchers personally gave questionnaires to respondents.

Results and Discussion

This study aims to see how much influence accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, and audit fees have on audit quality. The independent variables of this study are accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, and audit fees. Audit quality was the dependent variable in this study. SPSS Version 26 is a program that is used to analyze data. The following are the results of the research output.

Table 1
Validity Test Results

Variable	Question	r count	r table	Information
Accountability	1	0,602	0,242	Valid
	2	0,779	0,242	Valid
	3	0,727	0,242	Valid
	4	0,478	0,242	Valid
	5	0,77	0,242	Valid
	6	0,656	0,242	Valid
	7	0,683	0,242	Valid
	8	0,646	0,242	Valid
	9	0,572	0,242	Valid
	10	0,686	0,242	Valid
	11	0,74	0,242	Valid
	12	0,679	0,242	Valid

Integrity	1	0,713	0,242	Valid
	2	0,783	0,242	Valid
	3	0,631	0,242	Valid
	4	0,739	0,242	Valid
	5	0,797	0,242	Valid
	6	0,654	0,242	Valid
	7	0,765	0,242	Valid
	8	0,796	0,242	Valid
Auditor Expertise	1	0,76	0,242	Valid
	2	0,776	0,242	Valid
	3	0,838	0,242	Valid
	4	0,706	0,242	Valid
	5	0,611	0,242	Valid
Auditor Professional Skepticism	1	0,769	0,242	Valid
	2	0,785	0,242	Valid
	3	0,758	0,242	Valid
	4	0,789	0,242	Valid
	5	0,702	0,242	Valid
	6	0,793	0,242	Valid
	7	0,789	0,242	Valid
	8	0,668	0,242	Valid
	9	0,713	0,242	Valid
	10	0,75	0,242	Valid
Due Professional Care	1	0,742	0,242	Valid
	2	0,75	0,242	Valid
	3	0,79	0,242	Valid
	4	0,747	0,242	Valid
	5	0,834	0,242	Valid
	6	0,809	0,242	Valid
Time Budget Pressure	1	0,834	0,242	Valid
	2	0,878	0,242	Valid
	3	0,843	0,242	Valid
	4	0,824	0,242	Valid
Audit Fee	1	0,585	0,242	Valid
	2	0,771	0,242	Valid
	3	0,524	0,242	Valid
	4	0,688	0,242	Valid
	5	0,649	0,242	Valid
	6	0,819	0,242	Valid
Audit Quality	1	0,512	0,242	Valid
	2	0,655	0,242	Valid
	3	0,688	0,242	Valid
	4	0,671	0,242	Valid
	5	0,68	0,242	Valid
	6	0,752	0,242	Valid
	7	0,708	0,242	Valid
	8	0,56	0,242	Valid

The validity test attempts to evaluate the level of accuracy and reliability of the measuring instruments used in the investigation. If the r-count result $>$ r-table with a significance level of 0.05, the questionnaire is considered valid. The Pearson correlation (r count) value of each question item is higher than the r value of the table based on the test results. This means that all indicators/question items that calculate the variables of accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, audit fees, and audit quality are valid.

Table 2
Reliability Test Results

No	Variable	Cronbach's Alpha	Information
1	Accountability	0,884	Reliabel
2	Integrity	0,87	Reliabel
3	Auditor Expertise	0,779	Reliabel
4	Auditor Professional Skepticism	0,913	Reliabel
5	Due Professional Care	0,868	Reliabel
6	Time Budget Pressure	0,857	Reliabel
7	Audit Fee	0,75	Reliabel
8	Audit Quality	0,788	Reliabel

Cronbach Alpha value analysis with a reliability coefficient $>$ 0.6 is used to carry out statistical tests to determine the reliability of a variable. As presented in Table 2, it shows that Cronbach's Alpha values for the variables of accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, audit fees, and audit quality are higher than 0.6. So every variable in this study can be said to be reliable.

Table 3
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

N		64
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,26323665
Most Extreme Differences	Absolute	,072
	Positive	,072
	Negative	-,064
Kolmogorov-Smirnov Z		,576
Asymp. Sig. (2-tailed)		,894

a. Test distribution is Normal.

b. Calculated from data.

The Asymp sig (2-tailed) value in Table 3 has a value of 0.894 which means this number $>$ 0.05 which shows that the data is normally distributed.

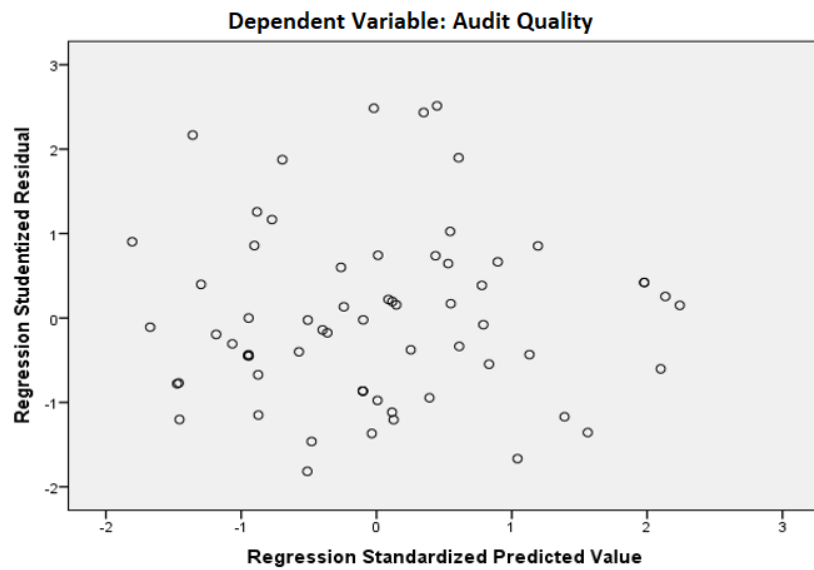


Figure 1. Scatterplot Chart

Homoscedasticity or no heteroscedasticity is a good characteristic in regression models (Wiyono & Widyawati, 2022). Scatterplot graphs, which are randomly spread points above and below 0 on the Y-axis, can be used to determine the presence or absence of heteroscedasticity. Figure 2 displays the analysis results for the heteroscedasticity test. The randomly distributed points on the scatterplot graph did not show a particular pattern either above or below point 0 on the Y-axis, so the study did not experience heteroscedasticity disorders.

Table 4
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.729 ^a	.532	.473	2,40052

a. Predictors: (Constant), Audit Fee, Integrity, Auditor Expertise, Due Professional Care, Auditor Professional Skepticism, Time Budget Pressure, Accountability

b. Dependent Variable: Audit Quality

From the results of the coefficient of determination test in Table 4, it can be known that the R² value is 0.532 or 53.2%. This means that 53.2% of audit quality can be explained by variables of accountability, integrity, auditor expertise, professional skepticism, due professional care, time budget pressure, and audit fees while the remaining 46.8% is influenced by other variables outside the model.

Table 5
F Test Results

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	366,236	7	52,319	9,079	.000 ^b
Residual	322,701	56	5,763		
Total	688,938	63			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Audit Fee, Integrity, Auditor Expertise, Due Professional Care, Auditor Professional Skepticism, Time Budget Pressure, Accountability

Based on the F test in Table 5 shows a calculated F value of 9.079 and a sig value of $0.000 < 0.005$ which means that the fit regression model interpreted in the F test is feasible and the variables accountability, integrity, auditor expertise, auditor professional skepticism, due professional care, time budget pressure, and audit fees together affect audit quality.

**Table 6. Test Results
Multiple Linear Regression Analysis**

Model	B	t	Sig.
Accountability	13.977	3.439	.000
Integrity	.192	1.765	.041
Auditor Expertise	-.094	-.774	.221
Auditor Professional Skepticism	-.598	-3.159	.001
Due Professional Care	.162	1.626	.055
Time Budget Pressure	.261	1.557	.062
Audit Fee	.038	.314	.377
Audit Quality	.519	4.037	.000

a. Dependent Variable: Audit Quality

Based on Table 6 here are the new results from the multiple linear regression equation model, namely:

$$Y = 13,977 + .192 \text{ Accountability} - .094 \text{ Integrity} - .598 \text{ Auditor Expertise} + .162 \text{ Auditor Professional Skepticism} + .261 \text{ Due Professional Care} + .038 \text{ Time Budget Pressure} + .519 \text{ Audit Fee} + e$$

**Table 7
Hypothesis Test Results t**

Model	B	t	Sig.
(Constant)	13.977	3.439	.001
Accountability	.192	1.765	.083
Integrity	-.094	-.774	.442
Auditor Expertise	-.598	-3.159	.003
Auditor Professional Skepticism	.162	1.626	.110
Due Professional Care	.261	1.557	.125
Time Budget Pressure	.038	.314	.755
Audit Fee	.519	4.037	.000

a. Dependent Variable: Audit Quality

The results show that it can be seen that the significance value of the accountability variable t has a sig value of 0.041 where the value is < 0.05, the integrity variable has a sig value of 0.221 where the value is > 0.05, the auditor expertise variable has a sig value of 0.001 where the value is < 0.05, the auditor professional skepticism variable with a sig value of 0.055 where the value is > 0.05, the due professional care variable with a sig value of 0.062 where the value is > 0.05, The variable time budget pressure with a GIS value of 0.377 where the value is > 0.05, the variable audit fee with a GIS value of 0.000 where the value is <0.05, which means that integrity, professional skepticism of auditors, due professional care and time budget pressure have no effect and accountability, auditor expertise, and audit fees affect audit quality.

With a significance value of 0.041 from the accountability variable and a value of <0.05, the first hypothesis is accepted. Audit quality is influenced by accountability. This finding is by attribution theory which states that the process of identifying the motivations and motives for individual behavior in connection with the sense of responsibility that the auditor has for carrying out audit work will improve audit quality.

The results of this study are in line with the studies of (Sari & Tiara, 2020) and Devi & Srimindarti (2021) which explain that there is a positive influence of accountability on audit quality.

The integrity variable produces a significance value of 0.221 whose value is > 0.05, it can be concluded that the second hypothesis is rejected. Integrity does not affect audit quality. Integrity is the behavior of individuals expected to be responsible in carrying out their duties. Although auditors with an innate attitude of integrity, many other aspects will affect the quality of the audit. Therefore, our research contradicts (Risandy et al., 2019), which does not influence audit integrity and quality.

The auditor's skill variable produces a significance value of 0.001 where the value < 0.05 can be concluded that the third hypothesis is accepted. Therefore, it is stated that the expertise of auditors affects the quality of audits. The attribution theory underlying this study states that the process of defining the motivations and causes of individual behavior is in line with the findings of this study. The auditor's ability to properly perform his or her audit responsibilities to provide an appropriate opinion is known as auditor expertise.

The results of this study are by the studies of (Rahayu, 2020) and Setiawan & Arsyad (2022) which stated that there is a significant positive influence of auditor expertise on audit quality.

The auditor's professional skepticism variable produces a significance value of 0.055 whose value is > 0.05 , it can be concluded that the fourth hypothesis is rejected. Therefore, it is stated that there is no influence of professional skepticism of auditors on audit quality. Skepticism is the prudence of auditors who always question the truth. The results of this study were rejected because there are experience factors that make prudence sometimes not in line with the judgment of auditors who have experience and expertise in the field of auditing. This study is not in harmony with the theory on which this study is based, namely attribution theory. The results of this study are comparable to the study of Husnianto et al (2017) which explained that there is no influence of audit professional skepticism on audit quality.

The due professional care variable produces a significance value of 0.062 where the value > 0.05 can be concluded that the fifth hypothesis is rejected. Therefore, it is stated that there is no effect of due professional care on audit quality. The theory underlying the study, attribution theory which explains the processes that determine the motivations and motives of individual behavior, does not support the study's findings, The careful and careful application of professional expertise gives auditors a high degree of confidence that the presentation of financial statements is error-free. This idea was rejected because, given the auditor's expertise, auditors can provide a reliable opinion on a company's financial statements to gain reasonable assurance that they did not include material misstatements, either due to fraud or error. The application of auditor expertise is not solely because the auditor is an expert, but the support of supervisors (mentoring) from senior auditors who always monitor the progress of junior auditors and provide formal and non-formal support (Endah, 2007). The results of this study are to the study of (Yoanita, 2018) which states that there is no influence of due professional care on audit quality.

The time budget pressure variable produces a significance value of 0.377 where the value > 0.05 it can be concluded that the sixth hypothesis is rejected. Therefore, it is stated that time budget pressure does not affect the quality of the audit. The theory underlying this study, attribution theory, states that the process of determining the reasons and motives of individual behavior contradicts the research being conducted. The assertion time pressure experienced by the auditor during the audit process can result in a lack of auditor compliance with the accounting process, which can reduce audit quality as a result.

The results of this study are by the studies of (Tiara, Hernawati, & Putra, 2020) and Cahyani et al. (2022) stating the negative effect of time budget pressure on audit quality.

The audit fee yields a significance value of 0.000 where the value > 0.05 can be concluded that the seventh hypothesis is accepted. Therefore, it is stated that there is an effect of audit fees on audit quality. The study's findings are consistent with attribution theory, which underlies the study's influence on auditors' behavior while performing inspection tasks. Therefore, the quality of the audit will be better with a larger audit fee. This is because the audit report will be more trusted and accurate, the more thorough the audit activities carried out by the auditor. The results of this study are in line with the studies of Sunarsih et al. (2019) and Wiyono (2022) which stated that there is a positive influence of audit fees on audit quality.

Conclusion

The results of hypothesis testing show that H2, H4, H5, and H6 rejected means integrity, professional skepticism of auditors, due professional care and time budget pressure do not influence audit quality. While H1, H3, and H7 are accepted, it means that accountability, auditor expertise, and audit fees affect audit quality.

Auditors who work at Semarang Public Accounting Firm in Central Java are the object of this study. This allows for variations in the results of discussions and conclusions on various objects of study. According to the research model, the research variables in this study can only explain 53.2% of the variance, the remaining 46.8% is explained by other variables that are not in the model.

Bibliography

- Arfianty, Arfianty. (2018). Pengaruh Keahlian, Independensi, Dan Etika Terhadap Kualitas Auditor Pada Inspektorat Kota Parepare. *Economos: Jurnal Ekonomi Dan Bisnis*, 1(1), 66–75. <https://doi.org/10.31850/economos.v1i1.586>
- Laksita, Arin Dea, & Sukirno, Sukirno. (2019). Pengaruh independensi, akuntabilitas, dan objektivitas terhadap kualitas audit. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 8(1), 31–46.
- Malau, Patricia Monita, & Syofyan, Efrizal. (2022). Pengaruh Pengalaman Kerja, Akuntabilitas dan Tekanan Waktu terhadap Kualitas Audit Internal: Studi Empiris pada Perusahaan BUMN dan BUMS di Kota Padang. *JURNAL EKSPLORASI AKUNTANSI*, 4(2), 324–335. <https://doi.org/10.24036/jea.v4i2.555>
- Mulyani, Susi Dwi, & Munthe, Jimmi Osamara. (2019). Pengaruh Skeptisme Profesional, Pengalaman Kerja, Audit Fee Dan Independensi Terhadap Kualitas Audit Pada Kap Di Dki Jakarta. *Jurnal Akuntansi Trisakti*, 5(2), 151–170.
- Nurfadillah, Iga, & Sugara, Kathryn. (2022). Pengaruh Independensi dan Due Professional Care Terhadap kualitas Audit Pada Kantor Akuntan Publik Kota Palembang. *MDP Student Conference*, 1(1), 490–498.
- Rahayu, Ruci Arizanda. (2020). Pengaruh Skeptisisme Profesional Audit dan Keahlian Auditor Terhadap Kualitas Audit. *Jurnal Riset Akuntansi Terpadu*, 13(2), 242–255. <https://doi.org/10.35448/jrat.v13i2.9129>
- Risandy, Eka, Basri, Yesi Mutia, & Rasuli, Muhammad. (2019). Pengaruh kompetensi, pengalaman kerja, independensi, integritas, profesionalisme, dan akuntabilitas auditor terhadap kualitas audit dengan etika auditor sebagai variabel moderasi (studi pada inspektorat 5 Kabupaten/Kota Provinsi Riau). *Jurnal Ekonomi*, 27(4), 353–369. <https://doi.org/10.31258/je.27.4.p.353-369>
- Sari, Desi Wulan, & Tiara, Shita. (2020). Pengaruh Profesionalisme, Akuntabilitas, Kompetensi, Independensi Auditor, dan Due Professional Care Terhadap Kualitas Audit Pada Kantor Akuntan Publik di Medan. *Journal of Trends Economics and Accounting Research*, 1(1), 18–22.
- Simangunsong, Malem Ukur. (2020). Pengaruh Time Budget Pressure, Independensi Dan Kompetensi Terhadap Kualitas Audit. *Jurnal Akuntansi Dan Perpajakan Jayakarta*, 1(2), 81–97. <https://doi.org/10.53825/japjayakarta.v1i2.16>
- Tiara, Nabila, Hernawati, Erna, & Putra, Andi Manggala. (2020). Pengaruh Time Budget Pressure dan Integritas Terhadap Kualitas Audit Dengan Dysfunctional Audit Behaviour Sebagai Variabel Intervening. *Prosiding BIEMA (Business Management, Economic, and Accounting National Seminar)*, 1, 835–848.
- Vlaviorine, Emelie, & Widianingsih, Luky Patricia. (2023). Penggunaan Energi Terbarukan, Skor Esg, Biaya Modal Dan Biaya Operasional Pada Kinerja Keuangan.

Jurnal Akuntansi Kontemporer, 15(2), 97–112.

Wiyono, Echa Andre, & Widyawati, Dini. (2022). Pengaruh Time Budget Pressure, Etika Auditor Dan Fee Auditor Terhadap Kualitas Audit. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 11(12).

Yoanita, Shela. (2018). *Pengaruh Akuntabilitas, Independensi Auditor, Kompetensi, Due Professional Care, Objektivitas, Etika Profesi dan Integritas Auditor terhadap Kualitas Audit (Studi Empiris pada BPKP Daerah Istimewa Yogyakarta)*. Skripsi, Universitas Muhammadiyah Magelang.