

# Effect of Auditor Competence, Independence, Emotional Quotient, Spiritual Quotient and Tenure on Audit Quality: A Study on Auditor Office in the Indonesian Provinces of Riau and Riau Islands

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**Abstract**—This research is aimed to examine the effect of auditor competence, independence, emotional quotient, spiritual quotient, and tenure on audit quality. Samples are 45 auditors from audit offices in province of Riau and Riau Island. Analysis method uses multiple regression. Results show that competence, independence, emotional quotient, spiritual quotient, and audit tenure have effect on audit quality. Higher competence auditor has higher knowledge to perform better audit works. Higher independence auditor has higher willingness to report any misstatement. Higher emotional quotient auditor has higher emotional control to perform better audit works. Higher spiritual quotient auditor has wiser decision to perform better audit works. Lower tenure auditor improves objectivity to find and report any misstatement. Implication for audit offices in Riau and Riau Islands is that they have to increase their auditor's competence, independence, emotional quotient, spiritual quotient as well as limit the engagement period for a client in order to increase audit quality.

**Keywords**— Audit tenure; audit quality; competence; emotional quotient; independence, spiritual quotient.

## I. INTRODUCTION

Auditors are practitioners whose give general audit and financial statement review, performance audit, and special purposes audit services, as well as non-assurance services such as consultation, compilation and another services related to accounting and finance. Auditors' office is organization with certain permission that operated in professional accountant services. It includes operational, compliance, and financial statement audit services [1].

Auditors need to give their best capabilities for services providing as well as to build trust from management of companies and stakeholders by ensures financial statement is free of misstatement. It has to be maintained to shows good performance by giving high quality audit.

Auditors' role is as mediator for interests' differences within business participants as well as community. When financial statement users give trust to auditors, they should generate high quality audit. DeAngelo [2] defines audit quality as the probability where an auditor finds and reports accounting system disobedience. It leads to financial statement users' opinion that there are no material misstatements or frauds in financial statement.

Quality of auditors' works can be seen by their decisions. The quality can be approached by either outcome or process oriented. Outcome oriented approach is used when solutions or results are clear. Achieved solutions or results are compared to initial standard solutions or results. While, process oriented approach is used when solutions or results are difficult to be determined.

Companies have to aware to select auditors because audit result is not only used by companies, but also used by investors, creditors, regulators, and other stakeholders who have interest in companies valuation for strategic decision

making. Auditor is useful to connect companies to external stakeholders. Auditors should have sufficient qualifications and competences to understand nature and numbers of evidence in order to generate accurate conclusion [1].

In global case, the falling of Enron and WorldCom gives implication to poor audit quality. Enron case, particularly, involves Arthur Andersen as their auditor. Lot of people put the blame on the auditor, while they forget that the case is arisen because Arthur Andersen is engaged to Enron for 20 years. It implies that audit quality is multi dimensions that cannot be occurred by a single measurement.

In Indonesian case, Finance Services Authority (*Otoritas Jasa Keuangan* [OJK]) cancels the registration of the auditors *Marlinna* and *Merliyana Syamsul* as well the office *Satrio, Bing, Eny dan Rekan*. It is related to investigation by OJK on company of SNP Finance in October 2018, where their financial statement has been audited by the office of *Satrio, Bing, Eny dan Rekan* with unqualified opinion. OJK finds that SNP Finance is indicated for engaged in significant misstatement that does not fit to real company's real financial condition, as a result, it harms stakeholders [3]. It shows that auditors cannot maintain their quality since there are negative consequences for both auditors and stakeholders.

There are some auditor characteristics to determine audit quality. First characteristic is auditor competence. Competence helps auditor to provide the services as an audit and accounting expert [4] and fill high level professionalism [5]. Auditor competence can be achieved by formal education that will be advanced by audit experiences and practices. In addition, auditor should maintain their competence by technical and general training. Based on Indonesian Accountant Association (*Ikatan Akuntan Public Indonesia* [IAPI]) [6, Sec. 210], audit should be performed by person with sufficient capability and technical training as an auditor.

Competence helps auditor to perform audit process easily with optimal result. Auditor with high competence leads to high quality audit. Vince [5] finds that competence has effect on audit quality.

Second characteristic is auditor independence. Auditor existence is determined by their independence. Independence refers to auditor willingness to report any founded misstatements. Auditor independence increases audit quality [4], [5].

Third characteristic is emotional quotient. Goleman [7] suggests that emotional quotient contributes about 80% to determine a successful person, while intellectual quotient contributes only about 20%. Fauzan and Setyorini [8] suggests that high emotional quotient has positive impact to auditor personal. When auditor can maintain emotional quotient, they can give audit opinion easily. It includes psychological capabilities of self-control, professional awareness, and clear-minded decision-making.

Fourth characteristic is spiritual quotient. Choiriah [9] defines spiritual quotient as quotient that used to faces and solves problems by giving the position of behavior in wider and richer context where someone's life is has more meaning than another. Spiritual quotient is needed by auditor to perform truthful works. Spiritual quotient increases audit quality [8].

Fifth characteristic is audit tenure. Tenure is defined as engagement period between audit office and client-company [10]. Audit tenure relates to independence. When auditor is engaged with client in too-long period, then auditor are more likely to have close relationship with client, thus, reduces auditor's objectivity [11]. When auditor has lower objectivity, it will leads to lower quality audit. This research is aimed to examine the effects of auditor competence, independence, emotional quotient, spiritual quotient, and tenure on quit quality. This research contributes to auditor offices to enhance their auditor characteristics to increases their quality.

## II. LITERATURE REVIEW

### A. Audit Quality

IAPI [6] defines audit quality as when audit services, given by auditors, should fulfill audit and quality control standards. It is reflected by result of audit process and can be guaranteed ethically [12]. (2015). De Angelo [2] defines audit quality as probability of market valuation if financial statement has significant misstatement and if auditor can detects it. De Angelo [2], further, suggests that audit quality can be seen by either input factors that related to the client-company or output factors of auditor.

### B. Competence

Professional competence refers to intelligence and awareness of auditors when they provide audit services. It includes sufficient documented evidence and accurate audit report. Auditors should have no any careless actions that leads to audit failures [1, p. 43] auditors should have higher competence so they know best about characteristics and amount of evidences that can generate accurate conclusion.

Competence can be achieved by formal and general education, trainings, and experiences.

### C. Independence

Independence refers to mental attitude of auditors to refuse any interventions by client when they perform audit function and report audit findings and opinion. It also refers to honest and objective attitudes of auditors as independent parties to report opinion [13, p. 27]. In real field, it is difficult to be independent because auditors face three reasons: auditors are paid by clients; as service providers, auditors want to give satisfaction to their costumers; independence maintenance means lose client. General condition for auditor independence is auditors cannot be involved in audit activity when they still have unfinished business with clients. Independence is needed to builds trust from financial statement users.

### D. Emotional Quotient

Goleman [7] explains emotional quotient include capabilities of self-motivation, frustration management, self-control, mood and stress management, empathy and pray. Auditors should have good emotional quotient to control themselves. It is needed because audit works related to people interaction. Emotional quotient is useful to give discipline moral for auditors. Goleman [7] suggests indicators of emotional quotient, which are self-knowing, self-control, motivation, empathy, and social skills.

### E. Spiritual Quotient

Fauzan and Setyorini [8] define spiritual quotient as individual quotient that relates to human soul about right and wrong attitudes. A person with high spiritual quotient is able to define live by giving positive value in every issue, problem, and suffering. It is also helps to realize who s/he is and how s/he gives meaning to live. Positive value will leads to positive action. People need spiritual quotient to develop their own-self. As Trihandini [14], indicators of spiritual quotient are: absolute honest to tell the truth and consistent with it, open to fairness, self-knowing, focus on giving rather than taking, and non-dogmatic spiritual.

### F. Audit Tenure

Audit tenure refers to audit engagement period, in a row, between auditor office and client. Tenure is always dilemma in auditor switching decision making, because relationship between longer tenure and audit quality is still debatable. In one side, longer tenure reduces independence and objectivity, thus, reduces audit quality. It is supported by accounting scandal cases that happens globally. In other side, longer tenure helps auditor to understand, thus, increases audit quality.

### G. Hypotheses

Place Lee and Stone [15] state that auditor is expected to have substantial professional competence in various area of auditing. Competence refers to capability, knowledge, and experience. As a result, high competence auditor has sufficient audit capability, knowledge, experience [16], and expertise [17]. Auditors should have knowledge about client, and then,

have capability to work together as well as to analyze the problems. Restu and Nastia [4] suggest that high competence auditor is auditor who has sufficient and explicit knowledge and experience to performs objective and careful audit process. In order to achieve high quality audit, auditor competence is needed. Higher competence auditors have wider knowledge to perform higher quality audit process.

#### *H1: Competence has effect on audit quality*

IAPI [6] emphasizes that professional independence is essential to protect public interests. Alim et al. [16] suggest that independence should be placed as important audit standard for higher financial statement credibility. It also refers to independent attitude to processes and generates objective opinion [13]. IAPI [6] also suggests that independence is when auditor cannot be controlled and intervened by other parties to processes the audit works. Independent auditor will generate opinion that fits to company's real condition.

High quality audit result needs auditors who have independent attitude in their works. When auditors lose their independence, audit report will provides information that hide company's real condition. Further, independence lost leads to decision-making misleading.

#### *H2: Independence has effect on audit quality*

Being success is not only uses cognitive quotient but also emotional quotient [7]. Robbins [18] defines emotional intelligence as various non-cognitive skills, capabilities, and competences. It helps auditors face works demand and pressure. Emotional quotient helps auditors to trace audit evidence and related information with stronger motivation, self/emotional-control, empathy, and social skills [19]. Auditors should have emotional quotient to have better communication with clients in order to find financial audit evidences as well as business information. Emotional quotient also helps auditor avoid pressures, intervention, and uncomfortable condition problems of relationship with client. Emotional quotient improves audit quality, especially when auditors have limitation to use their optimal cognitive capability.

#### *H3: Emotional quotient has effect on audit quality*

Agustian [20] defines spiritual quotient as capability of giving spiritual meaning on mind, behavior, and activities, as well as capability of comprehensive intellectual, emotional, and spiritual quotients synergizing. Spiritual quotient is important to diversify good and bad things, provides humanity moral, and help make adjustment with new rules and regulation. The essence of higher spiritual quotient is attitudes of tolerance, open, honest, fair, full of love [21]. It helps auditor to expresses the meaning and truth of audit works [8]. High audit quality needs auditor who has openness, truthiness and fairness. Auditor with higher spiritual quotient tends to

find evidence and report audit findings in truthful and ethical ways.

#### *H4: Spiritual quotient has effect on audit quality*

Audit tenure refers to audit engagement period between auditor and client [10]. Audit tenure is always discussed with auditor independent. Too-long tenure implies auditors will have close relationship with client, thus, reduce auditor independence and audit quality. In the other hand, the longer engagement between auditor and client, the higher auditor knowledge of client business, thus, increases audit quality [22]. It helps auditor knows company's condition well and detects any misstatement easier. Longer tenure increases auditor familiarity with client business, thus, reduces information asymmetric.

#### *H5: Audit tenure has effect on audit quality*

### III. RESEARCH METHOD

#### A. Research Object

Research object are audit offices in Indonesian provinces of Riau and Riau Islands.

#### B. Population and Sample

Research populations are all auditors in audit offices in Indonesian provinces of Riau and Riau Islands. Sample selection uses convenience sampling technique, which are nonprobability sample that can be reached easily by this research [23]. The samples are 45 auditors from 15 audit offices in provinces of Riau and Riau Islands.

#### C. Data Collection

Research data is primary data directly from respondents. It is collected by questionnaires with 5 *likert* scale (1 is strongly disagree, 2 is disagree, 3 is neutral, 4 is agree, 5 is strongly agree). Questionnaires are directly spread the offices. The questionnaires are adopted from Dewi [24], Fauzan and Setyorini [8], and Wijastuti [25]. Answers of the questionnaires are related to auditor competence, independence, emotional quotient, spiritual quotient, tenure, and audit quality.

#### D. Variables

Research variables consist of independent and dependent variables. Independent variables are competence, independence, emotional quotient, spiritual quotient, and tenure. Dependent variable is audit quality.

Audit quality refers to whole possibilities where auditor can detects and reports any findings of disobediences of client accounting system with guidance of relevant auditor standard and ethic. IPAI [6] defines high audit quality as when audit process is based on auditing and accounting standard as well as quality control standard. Audit quality is measured by questionnaires from Dewi [24] with 14 items of questions.

Competence is refers to knowledge and capability. Competence is measured by questionnaires from Dewi [24] with 10 items of questions. Independence refers to attitude of

honesty and independent position. Independence is measured by questionnaires from Dewi [24] with 6 items of questions. Emotional quotient refers to intelligence of emotion controlling. Emotional quotient is measured by questionnaires from Fauzan and Setyorini [8] with 15 items of questions. Spiritual quotient refers to intelligence of meaning life finding. Spiritual quotient is measured by questionnaires from Fauzan and Setyorini [8] with 15 items of questions. Tenure refers to audit engagement period. Tenure is measured by questionnaires from Wijastuti [25] with 7 items of questions.

**E. Research Instrument**

Research instrument uses questionnaires with indicators that related to auditor competence, independence, emotional quotient, spiritual quotient, tenure, and audit quality. Summary of research instrument can be seen in table I.

TABLE I. Research Instrument.

Variable	Indicators	Number of question item	Source
Audit Quality	Report client mistakes	2	Dewi [24]
	Understanding of client information system	2	
	Strong commitment	2	
	Guidance of standard	4	
	Skeptical	2	
Competence	Awareness	2	Dewi [24]
	Audit and accounting standard mastering	2	
	Knowledge of government	4	
Independence	Skill improvement	4	Dewi [24]
	Personal threads	4	
Emotional Quotient	External threads	2	Fauzan and Setyorini [8]
	Emotion on him/herself	5	
Spiritual Quotient	Emotion on others	4	Fauzan and Setyorini [8]
	Emotion on job	6	
	Faith on work finishing	10	
Audit Tenure	Faith on goal achievement	5	Wijastuti [25]
	Period of being auditor	2	
	Period of relationship with client	3	
	Period of audit on client	2	

**F. Data Analysis**

In order to examine the effect of auditor competence, independence, emotional quotient, spiritual quotient, and tenure on audit quality, multiple regression test is performed. Regression model is as followed.

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \epsilon$$

Where Y is audit quality, X1 is competence, X2 is independence, X3 is emotional quotient, X4 is spiritual quotient, X5 is audit tenur.

**IV. RESULTS AND DISCUSSION**

**A. Demographic Characteristics**

Research data is collected by questionnaires that spread to 45 auditor respondents. Demographic view of respondents is in table II.

TABLE II. Demographic Characteristics.

Characteristics	Number of Respondent	Percentage (%)	
Age	20 – 30 years old	22	49
	31 – 40 years old	10	22
	More than 40 years old	13	29
	Total	45	100
Gender	Male	30	67
	Female	15	33
	Total	45	100
Education	Bachelor Degree	34	76
	Master Degree	11	24
	Total	45	100
Position	Partner	6	13
	Junior Auditor	24	54
	Senior Auditor	15	33
	Total	45	100
Working Period	3 years or less	23	51
	4 – 6 years	17	38
	7 years or more	5	11
	Total	45	100

Source: primary data 2019

Table II shows that respondents that have age between 20 – 30 years old are 22 respondents (49% of 45 respondents), between 31 – 40 years old are 10 respondents (22% of 45 respondents), and more than 40 years old are 13 respondents (29% of 45 respondents). Male respondents are 30 respondents (67% of 45 respondents), while female respondents are 15 respondents (33% of 45 respondents). Respondents that have bachelor degree are 34 respondents (76% of 45 respondents), and master degree are 11 respondents (24% of 45 respondents). Respondents that have partner position are 6 respondents (13% of 45 respondents), junior auditor position are 24 respondents (54% of 45 respondents), and partner position are 15 respondents (33% of 45 respondents). Respondents that have work for 3 years or less are 23 respondents (51% of 45 respondents), for 4 – 6 years are 17 respondents (38% of 45 respondents), and for 7 years or more are 5 respondents (11% of 45 respondents).

**B. Descriptive Statistics**

TABLE III. Statistics Descriptive.

Variable	Minimum	Maximum	Average	Standard Deviation
Competence	18	30	23.64	3.537
Independence	17	29	22.40	3.840
Emotional Quotient	43	70	54.07	7.111
Spiritual Quotient	43	75	59.00	10.293
Audit Tenure	20	35	27.18	4.458
Audit Quality	24	68	46.73	11.323

Source: statistical output 2019

Table III shows that respondents' answers of competence are about 18 to 30, with average 23.64 and its deviation 3.537. Respondents' answers of independence are about 17 to 29, with average 22.40 and its deviation 3.840. Respondents' answers of emotional quotient are about 43 to 70, with average 54.07 and its deviation 7.111. Respondents' answers of spiritual quotient are about 43 to 75, with average 59.00 and

its deviation 10.293. Respondents' answers of audit tenure are about 20 to 35, with average 27.18 and its deviation 4.458. Respondents' answers of audit quality are about 24 to 68, with average 46.73 and its deviation 11.323.

C. Validity and Reliability

TABLE IV. Validity and reliability.

Variable	Questions Item	r <sub>value</sub>	Cronbach Alpha
Audit Quality (AQ)	AQ.1	0.8395	0.845
	AQ.2	0.6815	
	AQ.3	0.9155	
	AQ.4	0.8730	
	AQ.5	0.9036	
	AQ.6	0.8877	
	AQ.7	0.8127	
	AQ.8	0.8583	
	AQ.9	0.7947	
	AQ.10	0.9075	
	AQ.11	0.7646	
	AQ.12	0.8378	
	AQ.13	0.7902	
	AQ.14	0.7662	
Competence (C)	C.1	0.7387	0.857
	C.2	0.7142	
	C.3	0.8271	
	C.4	0.8249	
	C.5	0.6051	
	C.6	0.7848	
Independence (I)	I.1	0.8082	0.799
	I.2	0.7579	
	I.3	0.7861	
	I.4	0.6779	
	I.5	0.7400	
	I.6	0.8126	
Emotional Quotient (EQ)	EQ.1	0.6582	0.689
	EQ.2	0.7202	
	EQ.3	0.6791	
	EQ.4	0.6707	
	EQ.5	0.6584	
	EQ.6	0.2678	
	EQ.7	0.2555	
	EQ.8	0.4810	
	EQ.9	0.4514	
	EQ.10	0.3116	
	EQ.11	0.5755	
	EQ.12	0.6220	
	EQ.13	0.5755	
	EQ.14	0.3978	
	EQ.15	0.4812	
Spiritual Quotient (SQ)	SQ.1	0.3519	0.762
	SQ.2	0.3907	
	SQ.3	0.2850	
	SQ.4	0.3915	
	SQ.5	0.6506	
	SQ.6	0.5404	
	SQ.7	0.4913	
	SQ.8	0.6344	
	SQ.9	0.4786	
	SQ.10	0.5257	
	SQ.11	0.5547	
	SQ.12	0.3625	
	SQ.13	0.4082	
	SQ.14	0.6733	
	SQ.15	0.6001	
Audit Tenure (AT)	AT.1	0.5692	0.965
	AT.2	0.5132	
	AT.3	0.6460	

Variable	Questions Item	r <sub>value</sub>	Cronbach Alpha
	AT.4	0.6077	
	AT.5	0.7638	
	AT.6	0.4411	
	AT.7	0.6125	

Source: statistical output 2019

Table IV shows that r<sub>value</sub> is above r<sub>table</sub> (r<sub>table</sub> is 0,248 for df = 45 and significance = 0.05). It indicates that questionnaires are valid. Value of Cronbach Alpha is above 0.06. It indicates that questionnaires are reliable.

D. Classical Assumption

TABLE V. Classical assumption test.

Tests	Results	Notes
Kolmogorov-Smirnov	Sig. above 0.05	Data normally distributed
VIF/Tolerance	VIF below 10 Tolerance above 0.1	Free of multicollinearity problems
Durbin-Watson	DW = 1.894	Free of autocorrelation problems

Source: statistical output 2019

Table V shows all results of normality, multicollinearity, and autocorrelation tests. It shows that this research free of normality, multicollinearity, and autocorrelation problems.

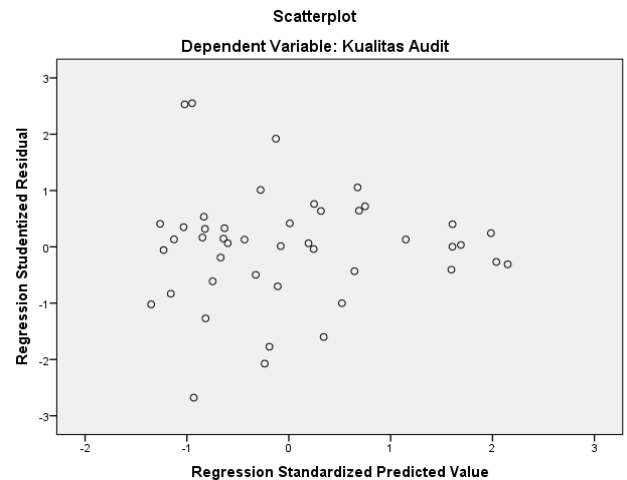


Fig. 1. Scatterplot for heteroscedasticity.

Fig. 1 shows that all plots do not follows any pattern and distributed randomly. It indicates that this research is free of heteroscedasticity problem.

E. Hypotheses Test and Discussion

TABLE VI. Hypotheses test.

Variable	Coefficient	Notes
Constant	28.045*	
Competence	1.320*	H1 is accepted
Independence	0.807**	H2 is accepted
Emotional Quotient	0.545**	H3 is accepted
Spiritual Quotient	0.392*	H4 is accepted
Audit Tenure	-0.764*	H5 is accepted
F sig.	0.000	
Adjusted R <sup>2</sup>	0.774	

\*Significant in level 0.01

\*\*Significant in level 0.05

Source: statistical output 2019

Competence has coefficient value 1.230 (significant in level 0.01). It indicates that auditor competence has effect on audit quality. The findings is consistent with Ariyani [5] that shows competence increases audit quality. Higher auditor competence has wider knowledge and be able to perform better audit process, thus, increases audit quality.

Independence has coefficient value 0.807 (significant in level 0.05). It indicates that auditor independence has effect on audit quality. Mulyadi [13] explains that higher independence auditor has no any burden to any parties. Auditor evaluation on client's financial statement leads to on real client condition.

Emotional quotient has coefficient value 0.545 (significant in level 0.05). It indicates that emotional quotient has effect on audit quality. It is consistent with Fauzan and Setyorini [8] that find emotional quotient increases audit quality. Stable and controlled emotion helps auditors to have clear mind in perform audit works, thus, improve audit quality.

Spiritual quotient has coefficient value 0.392 (significant in level 0.01). It indicates that spiritual quotient has effect on audit quality. Auditors that have higher spiritual quotient will be able to take wise decision on their audit works, thus, improves audit quality.

Audit tenure has coefficient value -0.764 (significant in level 0.01). It indicates that audit tenure has effect on audit quality. It is consistent with Panjaitan and Chariri [10] that find audit tenure reduces audit quality. Longer tenure implies close relationship between auditor and client, thus, auditor has no objective evaluation. It declines audit quality.

## V. CONCLUSION

Based on data analysis, competence, independence, emotional quotient, spiritual quotient, and audit tenure have effect on audit quality. It indicates that higher competence, independence, emotional quotient, spiritual quotient auditor and lower tenure auditor improve audit quality. Implication for audit offices in Riau and Riau Islands is that they have to increases their competences, independence, emotional quotient, spiritual quotient as well as limit the engagement period for a client in order to increases audit quality.

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