

THE INFLUENCE OF GENDER, WORK EXPERIENCE AND INDEPENDENCE ON AUDIT QUALITY OF GOVERNMENT INTERNAL AUDIT OFFICIALS AT THE SOUTH ACEH DISTRICT INSPECTORATE

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ABSTRACT

This research aims to determine, test and analyze the influence of gender, work experience and independence on the audit quality of government internal supervision officials. This type of research is quantitative and the type of research data is primary data obtained using a questionnaire. Questionnaires were distributed to all auditors working at the South Aceh District Inspectorate. Sampling used full sampling, that is, the entire population was used as a sample. with a total sample of 34 respondents. Data were analyzed using structural equation model partial least squares (SEM-PLS). The results of this research show that gender influences audit quality where female auditors are better at making decisions. Work experience influences audit quality, the longer you have been an auditor, the more auditors will have the ability to obtain relevant information, detect errors and look for the causes of errors. And independence affects audit quality.

INTRODUCTION

The growth of audit services provided by the Government Internal Audit Apparatus (APIP) is very significant. Internal audit has evolved rapidly until now. This happens because of various small and large risks Which occurred globally, until the global financial crisis which increasingly strengthened the importance of the internal audit function. As a professional institution for internal auditors, The Institute of Internal Auditors (IIA) sets operational standards for the implementation of internal audits which state that internal audit activities are designed to provide added value and improve organizational operations. APIP's paradigm change from initially acting as a watchdog has increasingly become a consultant and catalyst. The role of watchdog has the aim of ensuring compliance with applicable provisions, regulations or policies. The audit carried out is a compliance audit and if deviations are found, corrections can be made to the management control system. The watchdog role usually produces recommendations that have a short-term impact, namely correcting errors that have occurred. In the past, this watchdog role was frowned upon by other organizations. This is a logical consequence of the internal auditor profession whose duties cannot be separated from the audit function, namely that the auditor and the auditee

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are in a position facing each other. APIP, whose function is running, can prevent criminal acts that are detrimental to the state and is able to produce important output for the executive and legislative in improving regional financial management and accountability and becomes input for the external auditor, namely the BPK. Definition of audit quality according to Arens, et. al, (2015:103) as follows: Audit quality is how to tell an audit to detect material misstatements in financial reports, the detection aspect is a reflection of the auditor's competence, while reporting is a reflection of the auditor's integrity, especially the auditor's independence. According to Indra Bastian (2014: 186) Audit quality starts from planning first before carrying out the audit and using expertise and accuracy in carrying out the profession.

Based on (IAI) the Indonesian Accountants Association (2016) states that an audit carried out by an auditor is said to be of quality if it meets auditing standards and quality control standards.

The differences in measurements of audit quality make it difficult to determine Audit Quality, so it will be a sensitive matter for the behavior of individuals conducting audits. Theoretically, audit quality is linked to gender qualifications, work experience, adequacy of competent audit evidence at low costs accompanied by maintaining an attitude of independence. From several expert definitions, it can be concluded that audit quality is a process starting from audit planning, audit implementation and reporting of audit results. Differences in measurements of audit quality make it difficult to determine audit quality, so it will be a sensitive matter for the behavior of the individual conducting the audit. Gender can also be said to be an individual factor that influences audit quality. Gender is not only a distinction between men and women biologically but gender is seen more from a social perspective and the way they receive, deal with and process the information received to carry out work and make decisions. Male and female auditors have different traits and characteristics for each individual. Female auditors are thought to be more efficient and effective in processing information when tasks are complex in decision making than male auditors. This is thought to be because female auditors have the ability to differentiate and integrate key decisions compared to male auditors who are less in-depth in analyzing the essence of a decision (Yustianthe, 2012). Research conducted by Wibawa (2010) and Indayani (2015) states that gender influences audit quality. Then one of the factors that influences Audit Quality is Work Experience. Work experience shows the ability of the work a person has done and provides a great opportunity for a person to do a better job. The more work experience a worker has, the person will have greater control over his work, so he can complete his work properly. This means that the person has good work effectiveness.

At the South Aceh District Inspectorate, assignments are carried out in accordance with the PKPT (Annual Work Program), in this case there are still problems with auditors who still lack experience, this is caused by the recruitment of new auditors through the CPNS procurement route and experienced auditors applying for transfers to change assignments. This is still a problem that occurs at the South Aceh District Inspectorate. And some things happen like the staff is more experienced than the auditors. An independent mental attitude is also as important as the competency that an auditor must have. Independence is an attitude that must be upheld, in order to maintain the trust given by society. This mental attitude is able to keep auditors from being influenced by anything that can affect the quality of the

resulting audit. Regarding independence, government internal auditors have a position that is vulnerable to political pressure. Sometimes political intervention can occur if related findings reach the political realm. Internal auditors will be under the influence of policy makers. According to Mulyadi (2015:26) Independence is "a mental attitude that is free from influence, not controlled by other parties, not dependent on other people. Independence also means there is honesty in the auditor in considering facts and there is objective, impartial consideration in the auditor in formulating and expressing his opinion. This research was conducted referring to previous research conducted by Yohana Ariska Sihombing, namely testing the influence of Independence, Objectivity, Knowledge, Work Experience, Integrity on Audit quality. The difference between this research and previous research is the research object that will be used by researchers and the year of research used. Where the object of this research is the Government Internal Oversight Apparatus at the South Aceh District Inspectorate and the year this research was carried out was 2021, this research also added the Gender variable as a factor that also influences audit quality. Researchers also used 3 independent variables in this research, namely Gender, Experience and Auditor Independence. This research looks for the influence of each variable on Audit Quality. Based on the background above, the researcher raised the title "The Influence of Gender, Work Experience, and Independence on the Audit Quality of Government Internal Audit Officials at the South Aceh District Inspectorate".

THEORETICAL BASIS

Audit Quality

Until now there is no precise definition of what and how good audit quality is. It is not easy to describe and measure audit quality objectively with several indicators. This is because audit quality is a complex and difficult concept to understand, so there are often errors in determining its nature and quality. This is evident from the many studies that use different dimensions of audit quality. According to Indra Bastian (2014: 186), audit quality starts with planning before carrying out the audit and using expertise and accuracy in carrying out the profession (Indra Bastian, 2014: 186). Definition of audit quality according to Arens, et. al, (2015: 103) as follows "Audit quality is how to tell an audit to detect material misstatements in financial reports, the detection aspect is a reflection of the auditor's competence, while reporting is a reflection of the auditor's integrity, especially the auditor's independence." Based on (IAI) the Indonesian Accountants Association (2016) states that audit What an auditor does is said to be of quality if it meets auditing standards and quality control standards.

Gender

Several things that influence audit quality include gender. Gender is not only associated with male or female but rather refers to behavior from a social perspective, the way they receive, deal with and process the information received to carry out work and make decisions. Male and female auditors have different traits and characteristics for each individual. Female auditors are thought to be more efficient and effective in processing information when tasks are complex in decision making than male auditors. This is thought to be because female auditors have the ability to differentiate and integrate key decisions

compared to male auditors who are less in-depth in analyzing the essence of a decision (Yustianthe, 2012). Research conducted by Indayani (2015) states that gender influences audit quality. Research conducted by Yana Maulana (2019) stated that gender influences audit quality. This is influenced by the different behavior and nature of men and women, both in terms of advantages and disadvantages. Gender can be interpreted as a role distinction between men and women which is not only seen from biological or sexual differences, but also includes socio-cultural values (Zulaikha, 2006).

Work Experience

Yendrawati and Mukti (2015) say that experience is the entire lesson learned by a person from the events experienced in their life journey. Having a lot of experience in the audit field can help auditors in completing tasks that tend to have the same pattern (Putra and Rani, 2016). An experienced auditor will be more sensitive in understanding relevant information related to the decisions he makes, because an experienced auditor has more things stored in his memory and can develop a good understanding of the events that occur (Praditaningrum, 2012). Auditor experience is something that we already have in auditing or the responsibilities that someone has gone through in auditing that are used for new audits. In this case, experience also means an individual nature in the form of learning from the past for the future (Pelawati et al., 2018). Based on the opinions above, it can be concluded that work experience is very important for auditors to be able to consider the audit decision making process and the learning process and development of professional potential with the tasks carried out over a certain period of time.

Independence

According to Pusdiklatwas BPKP (2005) independent auditors are auditors who are impartial and are not suspected of taking sides so that no party is harmed. Apart from that, the value of the audit will greatly depend on the public perception of the auditor's independence. Classified by the State Financial Audit Standards (SPKN, 2007), an auditor has three independent aspects, namely:

- a) Independent in fact, is a condition that the auditor has high honesty and carries out his audit duties objectively.
- b) Independence in appearance, is the view of other parties towards the auditor regarding the implementation of the audit.
- c) Independence in competency audits is a close relationship between the auditor's competence in carrying out and completing his duties.

The general requirement for auditor independence is to prohibit involvement in audit activities if an entity is experiencing unresolved problems. Auditors not only maintain an independent mental attitude in carrying out their responsibilities, users of financial reports must have confidence in the auditor's independence.

From the opinions above, it can be concluded that independence is a mental attitude that must be possessed by auditors as parties who cannot be independently influenced by any party that can influence the results of their audit.

The Influence Of Gender On Audit Quality

Gender is a cultural concept that seeks to make differences in the roles, behavior and emotional characteristics of men and women that develop in society. Gender is an independent variable which is divided into two categories, namely male and female.

Gender is considered to be one of the individual level factors that influences audit judgment (Jamilah, et al. 2007). An auditor's judgment making can be different between men and women considering there are psychological differences. Men generally do not use all available information in processing information, so the decisions taken are less comprehensive, while women tend to be more thorough in processing information and use more complete information (Jamilah, et al. 2007). Several research results from international journals such as Irma Suryani, Asep Efendi and Fitriana (2021) state that gender has a positive effect on audit quality.

The Effect Of Work Experience On Audit Quality

Auditor experience is a learning process and development of the potential for auditor behavior while interacting with tasks carried out over a certain period of time.

A person's work experience shows the types of work a person has done and provides a great opportunity for a person to do a better job. The wider a person's work experience, the more skilled they are at doing the work and the more perfect their thinking patterns and attitudes in acting to achieve the goals they have set. Experienced auditors have an advantage in detecting errors, understanding errors accurately, and finding the causes of errors. So it can be concluded that the longer the auditor's working period, the more experience he will have and will produce higher quality audits. This can happen because this experience creates an auditor who is an expert in auditing technically and psychologically. With more experience while carrying out their work, an auditor will be more careful and not make the same mistakes as in the past. The more experience you have, the easier it will be for an auditor to find errors and find out the cause of the error. All the experience gained will be used well by the auditor in carrying out subsequent work, so that the audit results will be of higher quality than before.

The Effect Of Independence On Audit Quality

Independence is the attitude of an auditor who is impartial, has no personal interests, and is not easily influenced by interested parties in providing opinions or conclusions, so that the opinions or conclusions given are based on high integrity and objectivity. In relation to auditors, independence has an important influence as the main basis for auditors to be trusted by the general public.

Research by Alim et al (2007), Aidil Syahputra (2015), and Rifqi Abdul Haq (2016) states that independence has a significant effect on audit quality. Several research results from international journals such as Irma Suryani, Asep Efendi and Fitriana (2021) state that independence has a positive effect on audit quality. Erfina Pakan and Drs.Kunarto, M.Ak in the Indonesian College of Economics (2020) stated that independence has a significant effect on audit quality. Rumengan and Rahayu (2014) stated that independence has a positive and significant influence on audit quality. The results of this research assume that auditors must have the ability to collect all the information needed to make decisions on audit results,

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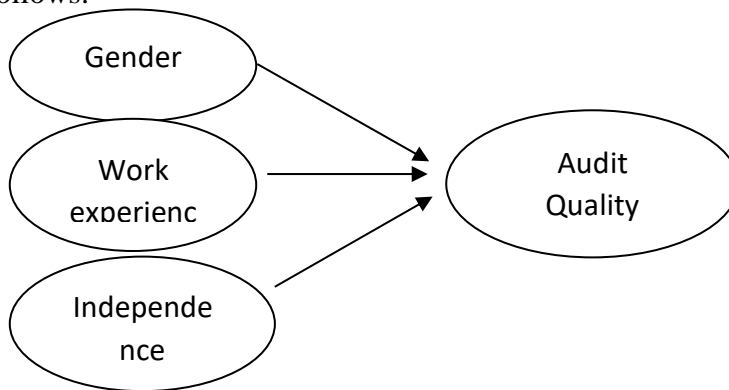
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which must be supported by an independent attitude. It cannot be denied that an independent attitude is inherent in auditors, so that independence has become an absolute requirement that must be possessed.

Conceptual Framework

Based on the description of the relationship between variables that has been stated above, in simple terms the conceptual framework of this research can be described as follows:



METHODS

Types Of Research And Research Sources

This research uses quantitative associative research methods. According to Sugiyono (2012: 8) "Quantitative research methods can be interpreted as research methods that are based on the philosophy of positivism, used to research certain populations or samples, collecting data using research instruments, quantitative or statistical data analysis with the aim of testing hypotheses that have been determined." The type of data in this research is primary data obtained using a list of questions or statements (questionnaire). The questionnaire is data obtained from a field survey using all original data and obtained from the source directly (without intermediaries). The data source for this research is the total score obtained from filling out the questionnaire that was completed by the respondents. According to Sarjono and Julianita (2011) population is all the characteristics that are the object of research, where these characteristics relate to all groups of people, events or objects that are the center of attention for researchers. Lubis (2016) explains that a population is a group of people, events, something that has certain characteristics being studied. According to Lubis (2016) the sample is a portion or representative of the population studied. The population in this study were internal supervisory officers (APIP) at the South Aceh District Inspectorate. The sampling technique used is a full sampling technique, that is, the entire population is used as a sample. According to the population, the samples in this study were 34 examiners, namely JFA Auditors. This research uses three independent variables, namely Gender (X1), Work Experience (X2), and Independence (X3) which are factors of audit quality at the South Aceh District Inspectorate and one dependent variable, namely Audit Quality (Y).

Data Analysis Techniques or Hypothesis Testing**Partial Least Square Test**

In this research, the data analysis method used is structural equation modeling-partial least squares (SEM-PLS) using SmartPLS software. Mahmud and Ratmono (2013:6) stated that in its development, SEM was divided into two types, namely covariance-based SEM (CB-SEM) and variance-based SEM or partial least squares (SEM-PLS). CB-SEM developed in the 1970s, pioneered by Karl Joreskog as a Lisrel software developer. Meanwhile SEM-PLS developed after CB-SEM and was pioneered by Herman Wold (Karl Joreskog's academic supervisor). SEM-PLS can therefore be viewed as a nonparametric approach to CB-SEM. In addition, when CB-SEM assumptions are not met, SEM-PLS can be an appropriate method for testing theory. Mahfud and Ratmono (2013:9-13) state that if the data meets CB-SEM assumptions correctly, such as minimum sample size and normal distribution, then choose CB-SEM. If it doesn't meet, choose SEM-PLS. SEM-PLS is a nonparametric approach; can work well even for extremely abnormal data.

PLS analysis is carried out in three stages:

1. Outer Model Analysis (Measurement Model)
2. Inner Model Analysis (Structural Model)
3. Hypothesis Testing

Outer Model Analysis**Data Validity Test**

Test the validity of the data using the Content (face) validity approach. Data validity values are sought using the product moment correlation formula. This calculation uses the help of the Smart Pls computer program. Calculations are carried out using Scale-reliability analysis on the item total statistics table with corrected item total correlation (Sugiyono & Agus, 2015:388). Questions/questionnaire statements are said to be valid if the value $r > r$ table. Convergent validity is part of the measurement model which in SEM-PLS is usually called the outer model, while in covariance-based SEM it is called confirmatory factor analysis (CFA) (Mahfud and Ratmono, 2013: 64). There are two criteria to assess whether the outer model (measurement model) meets the convergent validity requirements for reflective constructs, namely (1) loading must be above 0.7 and (2) p value is significant (<0.05) (Hair et al. in Mahfud and Ratmono, 2013:65). However, in some cases, loading requirements above 0.7 are often not met, especially for newly developed questionnaires. Therefore, loading between 0.40-0.70 must still be considered to be maintained (Mahfud and Ratmono, 2013:66). Indicators with loadings below 0.40 should be removed from the model. However, for indicators with loadings between 0.40 and 0.70, we should analyze the impact of the decision to delete these indicators on average variance extracted (AVE) and composite reliability. We can delete indicators with loadings between 0.40 and 0.70 if the indicators can increase average variance extracted (AVE) and composite reliability above their limits (threshold) (Mahfud and Ratmono, 2013: 67). The AVE limit value is 0.50 and composite reliability is 0.7. Another consideration in removing indicators is the impact on the content validity of the construct. Indicators with small loadings are sometimes retained because they contribute to construct content validity (Mahfud and Ratmono, 2013: 67).

Reliability Test

Data reliability testing uses an internal consistency reliability approach. To measure internal consistency, researchers used a statistical technique, namely Combarch's alpha. According to Husein Umar (2011:173) a variable is said to be valid if the Combarch's alpha value is > 0.70 . To obtain instruments regarding questionnaire matters that are truly valid, a preliminary examination is carried out limited to the designated respondents. Composite Reliability is an estimate which means showing the accuracy, consistency and accuracy of the instrument in estimating the build. Regarding composite reliability surveys through guidelines, where the composite unwavering quality value must be > 0.70 . The recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are > 0.7 , which means they have met the reliability requirements based on CR. Next, reliability testing was carried out based on the Cronbach's alpha (CA) value.

Inner Model Analysis

Inner Model Analysis or what is usually called a Structural Model is used to predict causal relationships between variables tested in the model. Inner Model Analysis can be seen from several indicators which include: Coefficient of Determination (R^2), Predictive Relevance (Q^2). The R -square in the PLS model can be evaluated by looking at the Q -square (Predictive Relevance) for the variable model. Q -square measures how well the observed values are produced by the model and also its parameter estimates. Q -square value is greater than 0 (zero) will show that the model has a Predictive Relevance value, whereas if the Q -square value is less than 0 (zero) it will show that the model lacks Predictive Relevance. However, if the calculation results show a Q -square value of more than 0 (zero), then the model can be said to have good predictive value relevant. If the values obtained are 0.02 (small), 0.15 (medium) and 0.35 (large). The recommended CR value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that all CR values are > 0.7 , which means they have met the reliability requirements based on CR. Next, reliability testing was carried out based on the Cronbach's alpha (CA) value. It is known that the Q -Square value of Audit Quality (Y) is $0.450 > 0$, which means Gender (X1), Work Experience (X2) and Independence (X3) have relevance in predicting Audit Quality (Y).

DISCUSSION**Gender Influences Audit Quality**

From the results of the hypothesis testing analysis, it is known that the influence of Gender (X1) has an influence on Audit Quality (Y), with a path coefficient value = 0.402, and p -values = $0.035 < 0.05$, this shows that gender has an influence on audit quality at the South Aceh District Inspectorate. In this research, gender is measured by five indicators, namely Individual, Skills possessed, Attitudes possessed, Ability possessed in implementing collective examination standards, Education and continuous professional training. Based on the test results, the first highest outer loading value, namely 0.875, is found in the indicator of continuous professional education and training, every year the South Aceh Inspectorate (Financial and Development Supervisory Agency) requests a competency map of auditors

in its target area, where at the end of each year the South Aceh District Inspectorate makes a map competency for auditors who will be given training and professional development through training, technical guidance or workshops. This is carried out by the South Aceh Inspectorate in order to obtain quality audit results. Providing training has a big influence on audit quality due to the various types of assignments such as audits, reviews, evaluations and other coaching assignments require training to develop the auditor's abilities. Based on data obtained in the field, namely from the results of questionnaires distributed to respondents, the results showed that gender was 23 respondents female and 11 respondents male. This is in line with the opinion of Meyers and Levy in Jamilah, Fanani, & Chandrarin (2007) which states that men in processing information usually do not use all the available information so that what they take is less comprehensive than women. This shows that female gender in the South Aceh District Inspectorate has a positive influence on audit quality where audit work, reviews and evaluations, the final result of which is a report, are mostly completed by female auditors. So gender is able to influence audit quality. The results of this research are in line with research conducted by Indayani et al. (2015) proves that gender has a positive effect on audit quality. And research by Irma Suryani, Asep Efendi and Fitriana in their research was dominated by men, but the research results showed that female auditors were better at auditing.

Work Experience Influences Audit Quality

From the results of the hypothesis testing analysis, it is known that the influence of work experience (X2) has an influence on Audit Quality (Y), with a path coefficient value = 0.411, and P-Values = $0.037 < 0.05$, this shows that work experience has an influence on audit quality at the Aceh District Inspectorate South. In this study, work experience was measured using two indicators, namely the length of time working as an auditor and the number of audit assignments. Based on the test results, the first highest outer loading value, namely 0.913, is found in the indicator of the number of inspection tasks with question items. The more tasks received can encourage auditors to complete work quickly and without a buildup of tasks. The condition of auditors at the South Aceh District Inspectorate is lacking auditors and some auditors are still relatively new and inexperienced, causing audit results and audit quality to not be as good as experienced auditors. The many varied inspection tasks such as audits, reviews and evaluations that auditors receive continuously can encourage auditors to get used to it and can provide fast and quality work results without a buildup of tasks. The research results show that the work experience variable has an influence on audit quality. This means that experienced auditors are assumed to be able to provide better audit quality compared to inexperienced auditors. Technically, the more tasks an auditor carries out, the more he will hone his skills in detecting things that require special treatment which are often encountered in carrying out his work.

Independence Affects Audit Quality

From The results of the hypothesis testing analysis show that the influence of independence (X3) has an influence on Audit Quality (Y), with a path coefficient value = 0.440, and P-Values = $0.024 < 0.05$, this shows that independence has an influence on audit quality at the South Aceh District Inspectorate. In this study, independence was measured

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using two indicators, namely personal interference and external interference. Based on the test results, the first highest outer loading value, namely 0.921, is found in the personal interference indicator with examination question items free from personal or other party interests to limit all examination activities. In assignments received by South Aceh Regency auditors, it is often found that the objects being examined are related or known people, this is where interference occurs. As an auditor, you must be able to maintain your independence and if this is not possible, the Inspector's policy is to assign another auditor who is not related so that the audit quality can be produced well. The results of this research are in line with research conducted by Alim et al (2007), Aidil Syahputra (2015), and Rifqi Abdul Haq (2016) which states that independence has a significant effect on audit quality.

CONCLUSIONS

Based on the research results, it can be concluded that: Gender has a positive and significant effect on Audit Quality. Providing training greatly influences audit quality because various types of assignments such as audits, reviews, evaluations and other coaching assignments require training to develop the auditor's abilities. Work experience has a positive and significant effect on audit quality with the many varied inspection tasks such as audits, reviews and evaluations that auditors receive continuously, which can encourage auditors to get used to it and be able to provide fast and quality work results without a buildup of tasks. Independence has a positive and significant effect on Audit Quality where an auditor must be able to maintain his independence and if this is not possible the inspector's policy is to assign another auditor who is not related so that audit quality can be produced well.

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