

The Effect Of Audit Committee Effectiveness, Professional Commitment, Tenure Of Public Accountant Firm, And Competition Between Public Accounting Firms And Audit Fee On The Independence Of Public Accounting Firms

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Abstract: *The purpose of this study was to obtain empirical evidence about the effect of the Audit Committee Effectiveness, professional commitment, tenure of public accounting firms, and competition between public accounting firms and audit fees on the independence of public accounting firms. The Case Study was on Public Accounting Firm in Southern Sumatra. This study used primary data with a distributed questionnaire to public accounting firms in Southern Sumatra. The questionnaire was also completed with simple and clear filling instructions to help respondents complete the questionnaire. The result of this study found that the effectiveness of the audit committee, professional commitment, tenure of public accounting firms and audit fees had a significant effect on the independence of the public accounting firm in Southern Sumatra. Meanwhile, the competition among public accounting firms did not have a significant effect on the independence of public accounting firms.*

Keywords: Audit Committee Effectiveness, Professional Commitment, Tenure of Public Accounting Firms, Competition between Public Accounting Firms, Audit Fees, Independence of Public Accounting Firms

1. INTRODUCTION

An independent auditor is a certified public accountant or public accounting firm that audits commercial and non-commercial financial entities (Carolita, 2012). Auditor professional, that is a job based on complex knowledge and can only be done by individuals with certain abilities and educational background. One of the auditors' duties in carrying out their profession is to provide useful information for the public for making economic decisions. The public accounting profession is responsible for providing an assessment of the fairness of the company's financial statements, so that the public in general and business people in particular get reliable financial information as a basis for deciding the allocation of economic resources. An accountant is also responsible if there is financial manipulation (Carolita, 2012).

OJK ever give a sanctioned for 3 public accounting firms in 2019. In the 2018, Public Accountants (AP) Kasner Sirumapea and Public Accountants Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners proved to earning management in Garuda Indonesia's financial statements, they are suffering a loss to a profit. The Ministry of Finance imposed sanctions on the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners and Public Accountant Kasner Sirumapea, who are auditors of the 2018 financial statements of PT Garuda Indonesia (Persero) Tbk (GIAA). Kasner is considered to have committed a serious violation that has the potential to have a significant effect on the opinion of the Independent Auditor's Report (LAI). (<https://economy.okezone.com/>).

Meanwhile, one of a simple case the auditor independence in Riau is KAP Sinuraya in 2014 which conducted an audit outside the authority to inspect oil palm plantations pledged to BNI 46 Pekanbaru Branch as collateral for credit. In the Bandar Lampung, there are two BPK auditors on behalf of Welly and Ahmad Gozali, both of whom assisted the former special treasurer of the Lampung Attorney General's Office regarding state revenue from the non-tax sector amounting to IDR 1.4 billion for depositing the Bandar Lampung District Attorney's ticket money in 2011-2013. Therefore, these manipulation cases put the public accounting profession into the spotlight. The users of financial statements began to doubt the public accounting profession. As an independent party, the auditor should be able to provide assurance that the financial statements are free from material misstatement. An auditor must have an independent attitude, not taking sides with the interests of anyone in examining financial statements prepared by management. As a party that should uphold independence and professionalism, it has violated the professional code of ethics and denied responsibility to the profession and society. And an auditor must also have an attitude of independence in accordance with these independence factors.

Based on the background description above, the problem formulations in this study are:

1. Does the effectiveness of the audit committee affect the independence of public accountants?
2. Does professional commitment affect the independence of public accountants?
3. Does the tenure of the public accounting firm affect the independence of public accountants?
4. Does competition between public accounting firms affect the independence of public accountants?
5. Does the audit fee affect the independence of public accountants?

2. LITERATURE REVIEW

Independence of Public Accountants

According to Arens et al (2017) the notion of independence is an impartial way of looking at the implementation of the evaluation test of the results of the examination and the preparation of the audit report. From this definition, it can be concluded that the definition of public accountant independence is the attitude of mind and mental attitude of an honest and expert public accountant, and free from persuasion, influence and control from other parties in carrying out planning, assessment and reporting of audit results.

According to the Public Accountants Law no. 5 of 2011, a public accountant is someone who has obtained a license to provide services as regulated in this Law. The provisions regarding public accountants in Indonesia are regulated in Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants and Regulation of the Minister of Finance Number 17 / PMK.01 / 2008 concerning Public Accountant Services.

The Public Accountant Professional Standards (SPAP) state that being independent means that they are not easily influenced. The auditor intellectually must be honest, free from obligations to his clients and have no interest with the client, both management and owners. The Code of Ethics for Public Accountants states that independence is the attitude expected of a public accountant not to have a personal interest in carrying out his duties, which is against the principles of integrity and objectivity. Independence is one of the ethical components that must be maintained by public accountants. Public accountants are obliged to be honest not only with management and company owners, but also to creditors and other parties who place their trust in the work of public accountants Sukamdani (2016).

Independence is one of the components that must be maintained or maintained by a public accountant. Independence means that an auditor has freedom of position in taking his / her attitude and appearance in relation to external parties related to the duties he performs. Independence aims to increase the credibility of the financial statements presented by management. If the accountant

is not independent of his client, then his opinion will not add anything. The auditor acknowledges his obligation to be honest not only with the management and owners of the company.

Research Model

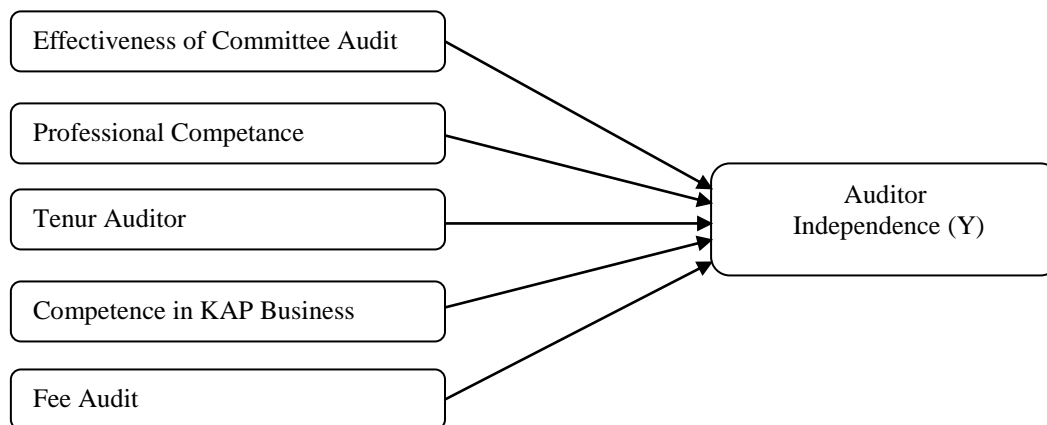


Figure 1. Research Model

1. Effect of the Effectiveness of the Audit Committee on the Independence of the Public Accounting Firm

The effectiveness of the audit referred to here is in accordance with the theory which states that during the past decade there has been a tendency for the audit committee as a tool to assess independent auditors.

Atika (2018) states that the independent audit committee will act as the "auditor" of the auditor, thus providing greater assurance to third parties that the independent auditor is actually an independent auditor. The audit committee is a sub-committee of the board of commissioners which functions to supervise and deal with parties who use financial statements, such as investors, creditors, shareholders and perform special functions related to the company's business ethics.

H1: There is significant effects effectiveness of the committee to independence of the public accounting firm.

2. The Effect of Professional Commitment on the Independence of the Public Accounting Firm

According to Sukamdani (2016) professional commitment is the level of individual loyalty to the organization in carrying out tasks and obeying the norms of rules and professional code of ethics. With a strong professional commitment, public accountants will carry out the principles in the code of ethics and have a behavior orientation towards the public interest and will avoid unethical behavior that can destroy the profession, in other words, their independence will certainly increase with the organization and / or profession.

H2: There is significant effects Professional commitment independence of the public accounting firm.

3. The Effect Tenur Auditor on Independence of Public Accounting Firm

According to Malsi (2015) the length of the relationship between KAP or often called KAP tenure in providing services to meet the needs of client companies will have an effect in the form of loss of auditor independence. Most of the researchers discussed the length of the KAP relationship in providing services to client companies with auditor independence supporting this point of view. Meanwhile, according to Brilian (2013), the length of the audit relationship is considered to be able to make auditors not carry out their duties according to applicable professional ethics. When the relationship between the auditor and the client is getting longer, the auditor's financial dependence on the client will be even greater. The higher the dependence of the auditor, the fears that the auditor's independence will decrease because the auditor is subject to client pressure. If auditors are subject to client pressure, the consequences of their behavior in carrying out their duties will not be based on responsibility.

H3: There is significant effects tenure auditor to Independence of the Public Accounting Firm.

4. The Effect of Competition in KAP Business on the Independence of Public Accounting Firms

Competition between public accounting firms can be identified as an important change that occurs in the audit service environment, which is marked by the presence of other accounting firms entering the audit market to take advantage of opportunities and cannot imitate aggressive marketing tactics. According to Cahyadi (2013), the increasing number of members of the public accounting profession results in increasingly sharp competition between one accounting firm and another. The sharpness of competition between public accounting firms is likely to have a major influence on the independence of a public accounting firm. The accountant as a service provider cannot fulfill the request of his client, so the client may move to another public accounting firm. This is because the public accounting firm is worried about losing its clients. The public accounting firm will be faced with two choices, namely losing its client because the client is looking for another accounting firm, or issuing an opinion according to the client's wishes, violating applicable rules by issuing an opinion according to the client's wishes.

H4: There is significant effects Competition in KAP Business to the independence of the public accounting firm.

5. The Effect of Audit Fees on the Independence of the Public Accounting Firm

Audit fee is income whose results vary because it depends on several factors in the audit assignment, such as the size of the client company, the complexity of the audit services faced by the auditor, the audit risk faced by the auditor and the name of the public accounting firm that performs services. audit (Nugrahani, 2013). However, a large audit fee may also encourage KAP to be more independent because with a large audit fee funds can be available for research and application of a broader and more thorough audit procedure and the possibility of audit fees received from clients is a large part of the total revenue of the accounting firm. or only a fraction of the total revenue of the accounting firm.

H5: There is significant effects Audit fees to the independence of the public accounting firm.

3. METHOD

In this study, which is in accordance with the author's research, the target population in this study are all auditors who work at the Public Accounting Firm (KAP). The sampling technique used was proportionate purposive sampling. The sample used in this study is permanent auditors who have worked in public accounting firm for at least 2 years with the reason that they are experienced and have worked with the team before reaching the position of managing partner, colleague and senior auditor.

Data collection techniques in this study are: Questionnaires. The questionnaire in this study uses a Likert scale. In the Likert scale, the questionnaire used is a choice questionnaire where each statement item is provided with 5 scale. a Likert scale with the following values: (1) Strongly Disagree (2) Disagree (3) Doubt (4) Agree (4) Strongly Agree. The following is a table of operational variables

Dependent Variable

In this study, there is a dependent variable, namely the independence of public accountants (Y) with a measurement scale in the form of an Ordinal scale.

Table 1. Independent variable (Independent Variable)

Indicator	Variable
Effective audit committee is a committee that carries out its functions properly, one of which is the committee that has the authority to have a relationship with the company's auditors	Effectiveness (X ₁)
Professional commitment is the level of individual loyalty to the profession as perceived by the individual. In order for a person to behave properly, he must pay attention to professional ethics which is regulated in the code of ethics	Profesional Competance (X ₂)
KAP tenure is long For consecutive years; a KAP provides audit services for client companies. One of the audit quality can be determined is the independence of the auditor and that independence is closely related to the audit engagement period.	Tenur Auditor (X ₃)
Competition is change the most important environment that has an effect on auditors, when KAP starts to take take advantage of unprecedented opportunities due to aggressive marketing tactics.	Competation (X ₄)
The audit fee indicates that auditors will behave professionally and in accordance with the accounting code of ethics if the planned audit procedures, qualified human resources, and audit implementation programs are supported by various factors that are not free of costs	Audit Fee (X ₅)
Independence is a way an impartial view in the implementation of the evaluation of the examination results, and preparation of audit reports	Independence (Y)

Respondents who are all auditors who work at the Public Accounting Firm (KAP) in South Sumatra. Respondents in this study were all auditors who work at the Public Accounting Firm (KAP). Permanent auditors who have worked in KAP for at least 2 years with the reason that they are experienced and have worked with the team before reaching the position of leadership (managing partner), partner and senior auditor

From the questionnaires that have been filled in by the respondents, the identity data of the respondents were obtained. Presentation of data regarding the identity of the respondent to provide a description of the self-condition of the respondent consists of gender, latest education, years of service, namely as follows:

Table 2. The Characteristic of Responden

Identity		Frequency	Precentage
Gender	1. Male	20	58,82%
	2. Female	14	41,17%
			100,00%
Education	1. Bachhelor	11	32,2%
	2. Postgraduate	19	55,88%
	3. Magister	4	11,76%
			100,00%
Time Length	1. < 5 Years	8	23,52%
	2. 5-10 Years	16	47,05%
	3. > 10 Years	10	29,41%
			100,00%

4. RESULTS AND DISCUSSION

The results above show the data that the number of auditor respondents who work at the Public Accounting Firm is mostly male, as many as 20 people (58.82%), while the highest education attained at the undergraduate level is 19 people. While the most working period is 5 - 10 years as many as 16 people. Analysis and Discussion Descriptive statistics Descriptive statistics used in this study include: mean (calculated average), minimum and maximum values, and standard deviation (data deviation from the average).

The results above were analyzed and discussed Descriptive statistics Descriptive statistics used in this study include mean (calculated average), minimum and maximum values, and standard deviation (data deviation from the average).

Table 3. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
EKA (X1)	34	4	5	3,94	,330
KP (X2)	34	3	5	3,97	,359
TKAP	34	3	5	3,78	,542
(X3) PKAP	34	3	4	3,69	,478
(X4) AFEE	34	2	4	3,60	,564
(X5) IAP	34	3	5	3,94	,475
(Y)	34				

Based on the table above, it shows that this study uses a sample (N) of 34. Shows the effectiveness of the audit committee variable (X1) shows a minimum value of 4 and a maximum value of 5. With the average value obtained in this variable is 3.94 with a standard deviation amounting to 0.330. From the data above, the average respondent for the question of the effectiveness of the audit committee answered agree (4), and the research variable showed that the standard deviation value was smaller than the average value, meaning that the research variable data indicated good results, this was due to the standard deviation. reflects the deviation from the variable data is quite low because it is smaller than the average value.

Table 4 - Validity Data Test

Variabel	R Hitung	R Tabel	Keterangan
X1	0,579	0,338	Valid
X2	0,812	0,338	Valid
X3	0,685	0,338	Valid
X4	0,781	0,338	Valid
X5	0,611	0,338	Valid
Y	0,836	0,338	Valid

It can be seen that the correlation between each indicator to the total construct score of each variable shows a significant result, and indicates that $r \text{ count} > r \text{ table}$. So it can be concluded that all question items are from the audit committee effectiveness variable (X1), professional commitment (X2), tenure of the public accounting firm (X3), competition between public accounting firms (X4), audit fees (X5) and the independence of the public accounting firm (Y) is declared valid.

Table 5 - Relibilitas Data Test

Variabel	Koefisien Reliabilitas	Kondisi	Keterangan
EKA	0,814	$> 0,600$	Reliabel Sangat Tinggi
KMP	0,678	$> 0,600$	Reliabel Tinggi
TKA	0,869	$> 0,600$	Reliabel Sangat Tinggi
PKA	0,719	$> 0,600$	Reliabel Tinggi
AFE	0,779	$> 0,600$	Reliabel Tinggi
IAP	0,924	$> 0,600$	Reliabel Sangat Tinggi

The results of the reliability test indicate that all variables have a fairly large Alpha coefficient, which is above 0.600, so that it can be said that all the measuring concepts of each variable from the questionnaire are reliable.

Multiple Linear Regression Analysis

Regression analysis is used to test hypotheses about the effect of the Effectiveness of the Audit Committee (X1), Professional Commitment (X2), Tenure of Public Accounting Firms (X3),

Competition between Public Accounting Firms (X4), Audit Fee (X5) on Independence of Public Accounting Firms (Y) (Ghozali, 2015).

Table 5 – Regresion Test

Model	Unstandardized		Standardized	t	Sig.
	B	Std. Error	Beta		
(Constant)	-	5,9		-1,905	,067
EKA	1,8	,4	1,142	4,265	,000
KMP	-	,7	-,563	-2,271	,031
TKA	,5	,2	,402	2,340	,027
P	-	,4	-,395	-1,760	,089
K	,9	,3	,522	3,153	,004

The research regression model is :

$$IAP = -11,383 + 1,805EKA - 1,639KMP + 0,552TKA - 0,862PKA + 0,966AFE$$

Based on the results of the above equation, it can be seen that:

1. If the audit committee effectiveness value, professional commitment, public accounting firm tenure, competition between public accounting firms, and audit fees are constant (X1, X2, X3, X4, X5 = 0), then the independence of the public accounting firm (Y). will increase by - 11,383.
2. If the effectiveness value of the audit committee (X1) increases by 1x with professional commitment, the tenure of the public accounting firm, competition between public accounting firms, and the audit fee are constant (X2, X3, X4, X5 = 0), then the independence of the accounting firm public (Y). will increase by 1.805.
3. If professional commitment (X2) has increased by 1x with the effectiveness of the audit committee, tenure of public accounting firms, competition between public accounting firms, and audit fees are constant (X1, X3, X4, X5 = 0), then the independence of the public accounting firm (Y). will increase by - 1,639
4. If the tenure value of the public accounting firm (X3) increases by 1x with the effectiveness of the audit committee, professional commitment, competition between public accounting firms, and audit fees are constant (X1, X2, X4, X5 = 0), then the independence of the accounting firm public (Y). will increase by 0.552
5. If the competition value between public accounting firms (X4) has increased by 1x with external pressure, the effectiveness of the audit committee, professional commitment, tenure of public accounting firms, and audit fees are constant (X1, X2, X3, X5 = 0), then independency of public accounting firm (Y). will increase by - 0.862.

6. If the audit fee value (X5) increases by 1x with the effectiveness of the audit committee, professional commitment, tenure of public accounting firms, and competition between public accounting firms is constant (X1, X2, X3, X4 = 0), then the independence of the accounting firm public (Y) will increase by 0.966.

Table 6 – R Square Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,88	,7	,744	2,642	2,289

It can be seen that the magnitude of the double correlation coefficient in the Adjusted R Square column is the corrected coefficient of determination of 0.744 or 74.4%, which indicates that the variables of the Effectiveness of the Audit Committee (X1), Professional Commitment (X2), Tenure of the Public Accounting Firm (X3), Competition among Public Accounting Firms (X4), Audit Fee (X5) contributed 74.4% to the Independence of the Public Accounting Firm (Y), while the remaining 25.6% was influenced by other variables..

Table 7 – F Test

Model	Sum of	d	Mean Square	F	Sig.
1 Regression	704,0	5	140,8	20,1	,00
Residual	195,4	28	6,9		
Total	899,4	33			

From the table, it can be seen that Fcount is 20.172 while Ftable is obtained through table F (Dk = k-1, Df: nk-1) so that Dk: 5-1 = 4 and Df: 34-5-1 = 28, then the F table value is obtained. of 2,710 means that Fcount > Ftable (20,172 > 2,710) and a significant level of 0,000 < 0.05, thus Ha is supported, which means that the first model is suitable for use and the research can be forwarded to further research.

Table 8 T-Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant) EKA	-11,383	5,97		-1,905	,067
KMP	1,805	,42	1,142	4,26	,000
TKA	-1,639	,72	-,563	-2,271	,031
PKA AFE	,55	,23	,402	2,34	,027
	-,862	,49	-,395	-1,760	,089

From the table, it can be seen that there is a tcount for each variable while the t table is obtained through the T table (α : 0.05 and df: n-4) so that α : 0.05 and Df: 34-5 = 29, the t table value is 2.045. So it can be concluded that each variable is as follows:

1. The audit committee effectiveness variable (X1) has a t-count value of 4.265, which means that $t_{count} > t_{table}$ ($4.265 > 2.045$) and a significant level of $0.000 < 0.05$, thus H_a is accepted, which means that there is an effect of the effectiveness of the audit committee on the independence of the public accounting firm. .
2. From the test results above, it shows that the variable H_a audit committee effectiveness is accepted, which means that there is an effect of the effectiveness of the audit committee on the independence of the public accounting firm. The effectiveness of the audit committee referred to here is in accordance with the theory which states that over the past decade there has been an increasing trend in the use of audit committees as a tool to strengthen auditor independence. Atika (2018)
3. The variable professional commitment (X2), the value of tcount is 2.271, which means that $t_{count} > t_{table}$ ($2.271 > 2.045$) and a significant level of $0.031 < 0.05$, thus H_a is accepted, which means that there is an effect of professional commitment on the independence of the public accounting firm. From the test results above, it shows that the variable H_a 's professional commitment is accepted, which means that there is an effect of professional commitment on the independence of the public accounting firm. Professional commitment is the level of individual loyalty to the organization in carrying out duties and obeying the norms of rules and professional code of ethics. With a strong professional commitment, public accountants will carry out the principles in the code of ethics and have a behavior orientation towards the public interest and will avoid unethical behavior that can destroy the profession, in other words, their independence will certainly increase with the organization and / or profession.
4. Tenur variable of public accounting firm (X3), tcount value of 2,340 which means that $t_{count} > t_{table}$ ($2,340 > 2,045$) and a significant level of $0.027 < 0.05$, thus H_a is accepted, which means that there is an effect of public accounting firm tenure on office independence. public accountant. From the test results above, it shows that the public accounting firm's tenure variable is accepted, which means that there is an effect of public accounting firm tenure on the independence of the public accounting firm. The duration of the relationship between KAP or often called KAP tenure in providing services to meet the needs of client companies will have an effect in the form of loss of auditor independence. Most researchers discuss the length of the relationship between KAP in providing services to client companies with auditor independence supporting this point of view.
5. The competition variable between public accounting firms (X4), the value of tcount is 1.760, which means that $t_{count} < t_{table}$ ($1.760 < 2.045$) and a significant level of $0.082 > 0.05$, thus H_a is not accepted, which means that there is no effect of competition between public accounting firms. to the independence of the public accounting firm. From the test results above, it shows that the variable competition between public accounting firms is rejected, which means that there is no effect of competition between public accounting firms on the independence of public accounting firms. In connection with the theory of attitudes and ethical behavior related to competition between KAPs which try to explain that competition between KAPs will make auditors act to eliminate their processional solidarity, this research indicates that KAP competition does not affect independence, because competition between public accounting firms is sharp or not sharp. does not make the auditors reduce their independence because the auditors will continue to act professionally in accordance with the Audit Code of Ethics.
6. Audit fee variable (X5), the value of tcount is 3.153, which means that $t_{count} > t_{table}$ ($3.153 > 1.672$) and a significant level of $0.004 < 0.05$, thus H_a is accepted, which means that there is

an effect of audit fees on the independence of the public accounting firm. From the test results above, it shows that the audit fee variable H_a is accepted, which means that there is an effect of audit fees on the independence of the public accounting firm. Audit fee is income whose results vary because it depends on several factors in the audit assignment, such as the size of the client company, the complexity of the audit services faced by auditors, the audit risk faced by auditors and the name of the public accounting firm that performs audit services (Nugrahani, 2013).

5. CONCLUSIONS

Based on the results of research and discussion, the conclusions that can be drawn are:

1. The audit committee effectiveness variable has a significant effect on independence
2. Professional commitment variable has a significant effect on independence
3. The tenure variable of the public accounting firm has a significant effect on independence
4. The competition variable between public accounting firms has no significant effect on independence
5. The audit fee variable has a significant effect on independence

Suggestion

Based on some of the limitations found, the researcher hopes that the following suggestions can complement further studies:

1. Future researchers should use the object of research not only in Public Accounting Firms in South Sumatra.
2. Future research is expected to increase the number of samples by updating the samples used.
3. Research can add research variables by updating the variables used.

ACKNOWLEDGEMENTS

The Audthor would like to thank to IBI Darmajaya who had fully Suppoted the author

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