



## The Effect of Gender Independence and Leadership Style on Audit Quality in Makassar Public Accounting Offices

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### **Abstract**

This study aims to examine the effect of independence and leadership style based on the gender on audit quality at public accounting firms in Makassar City. This research is descriptive quantitative research using primary data obtained from auditors who work at the public accounting firm in Makassar. The data collection method was carried out using a questionnaire distributed to six public accounting firms with a sample of 30. The sampling technique used the saturated sampling method, based on the consideration that the auditors working at the Makassar public accounting firm represented representative auditors in South Sulawesi. The results of this study indicate that: 1) Auditor independence has a positive and significant effect on audit quality. The higher the level of independence possessed by the auditor in carrying out his duties, the higher the quality of the audit it produces. 2) Leadership style based on gender has a positive and significant effect on audit quality. This means that the better the leadership style applied by the leader, the audit quality will increase. The contribution of the independent variable to the dependent variable is 43.7% and the remaining 56.3% is the influence of the factors that influence the dependent variable that is not included in this research model.

**Keywords:** *Independence; Leadership Style; Quality Audits*

### **Introduction**

The demand for audit services by internal and external auditors is increasing from time to time. This is closely related to the needs of users of financial statements for financial information that does not contain irrelevant information (Salsabila & Prayudiawan, 2011). Accounting information has two characteristics that must be included in financial statements, namely relevance and reliability. These two characteristics are difficult to measure and require the services of a third party, namely the auditor as an auditor to ensure the relevance and reliability of financial statements (Mulyadi, 2014). The audit is a

systematic process to obtain and evaluate evidence that is carried out objectively regarding statements of economic activities and events (Karim, 2020), which is carried out to determine the level of conformity between these statements and predetermined criteria. In general, auditing is a systematic process carried out by competent and independent people by collecting evaluations of evidence and aims to provide an opinion regarding the fairness of a financial report (Sari et al, 2019).

An accountant is a profession whose duties is to carry out an audit of an entity's financial statements and provide an opinion or opinion on account balances in the financial statements whether they have been fairly presented following financial accounting standards or generally accepted accounting principles and those standards or principles are applied fairly. consistent (Suryo, 2016). The auditor is responsible for conducting the audit and for obtaining and evaluating evidence regarding assertions about economic activities and events to ascertain the degree of relevance between these assertions and the criteria of interest. The ultimate goal of this auditing process is to produce an audit report (Saputra et al, 2015). This audit report is used by the auditor to convey his statement or opinion to users of financial statements so that it can be used as a reference for users of financial statements. An auditor in carrying out his duties must be guided by the audit standards set by the Indonesian Institute of Certified Public Accountants, namely general standards, fieldwork standards, and reporting standards.

In addition to audit standards, a public accountant must also comply with the professional code of ethics that regulates professional responsibilities, competence and prudence, professionalism, confidentiality, professional behavior, and technical standards for a public accountant in carrying out his profession to produce a quality audit (Ariningsih & Mertha, 2017). The auditor is an independent and professional person per auditing standards and the accountant's code of ethics and must provide an opinion on the audited financial statements as is (Syukur et al, 2021). But on the other hand, companies that are clients certainly want the auditor to provide an unqualified opinion on their financial statements to maintain market prices and maintain the trust of investors so that the auditor is not impossible for the auditor to be required to fulfill the wishes of the client who pays a fee for his services so that the client is satisfied with the service. services provided by the auditor so that the client will use his services again in the future (Peprah, 2019).

Audit quality is how much the auditor finds misstatements in the financial statements of a company, as well as how likely the findings are reported and included in the auditor's opinion (Rahayu & Suryanawa, 2019). The company's financial statements are used by management to account for company activities to company owners or stakeholders (Karim, 2019). Therefore, the financial statements must be reliable and the quality can be guaranteed, besides that the auditor who makes the report must comply with the Professional Standards of Public Accountants (Lee et al, 2016). There are many cases involving the role of an auditor. The quality of an auditor is an expectation for users of audit services, especially for the public and stakeholders who hope that their financial statements are free from material misstatement, whether resulting from fraud or unintentional.

The number of cases regarding the financial statements resulted in doubtful audit quality. The phenomenon of declining audit quality has hit PT. Pharmaceutical Chemistry. In research (Triani, 2017), in 2001 the Ministry of State-Owned Enterprises and BAPEPAM assessed that the net profit of PT Kimia Farma was too large and contained engineering. The financial statements audited by Hans Tuanakotta and Mustofa (HTM) did not detect any fraud in terms of inflating the net profit value of IDR 132 billion, but after a re-audit by the Ministry of State-Owned Enterprises and BAPEPAM on October 3, the net profit value became IDR 99.6 billion. Efforts to inflate are carried out to attract investors to invest their capital. The error detected was a double recording of sales, the double recording was carried out on a unit that was not sampled by the auditor so it was not detected, the error made by the auditor was that he failed to overcome audit risk in detecting a profit bubble carried out by PT. Kimia Farma, although it has carried out an audit by Professional Standards of Public Accountants.

A similar case also occurred on August 9, 2019, reported by [cncbincindonesia.com](http://cncbincindonesia.com) which stated that two public accounting firms were subject to administrative sanctions by the Financial Services Authority for incorrectly auditing the financial statements of public companies. The public accounting firms of Purwanto, Sungkoro, and Surja (Members of Ernst and Young Global Limited/EY) were proven to have violated the capital market law and the code of ethics of the public accounting profession. The sanction is related to the overstatement of income of IDR 613 billion for the 2016 annual financial report (LKT) of PT Hanson International Tbk (MYRX).

Another case involving public accountants was reported in [makassar.antaranews.com](http://makassar.antaranews.com), namely the case of the financial statements of PT. Asabri is suspected of corruption at PT. Asabri, which cost the state more than IDR 10 trillion. The Supreme Audit Agency (BPK) is still auditing state losses in cases of alleged corruption. After being examined by BPK, it was proven that PT. Asabri committed a criminal act of corruption that caused state losses in the case to reach IDR 22.78 trillion. The state losses arise due to fraud in the financial management of PT Asabri's investment funds during the 2012-2019 period (Miladi & Chouaibi, 2021). Based on this case, it can be seen that the quality of an auditor is at stake in the sense that the reputation of an auditor is considered to be declining due to the rise of auditing cases that are not appropriate, thus affecting the performance of an auditor (Megayani et al, 2020). This case can certainly affect the perception of the public, especially users of accountant services (Sihombing & Triyanto, 2019). The auditors can provide the right opinion on the results of the audit process so that the audited financial statements can be avoided material misstatement and produce quality audit results (Laskita & Sukirno, 2019).

Independence is an important factor that must be owned by an auditor. Regarding independence, it has a positive and significant effect on audit quality. The Professional Standard of Public Accountants states that an independent auditor is not easily influenced, does not side with anyone, and is obliged to be honest with management, company owners, and other parties using financial statements (Syamsuddin et al, 2022). Independence is an attitude that must be upheld, to maintain the trust given by the community (Latan, 2016). This attitude can keep the auditor from being influenced by everything that can affect the quality of the resulting audit. Auditor independence does not affect audit quality because competition between Public Accounting Firms can be a trigger for a lack of auditor independence, so auditors are vulnerable to following the wishes of clients so as not to lose their income, and the same results are also found in research (Rosyidi, 2015), saying that independence has no effect significantly to the accuracy of giving the auditor's opinion.

### **Research Method**

The data used in this study is a type of quantitative data. Quantitative data in the form of auditor perceptions are calculated using statistical formulas, activities in data analysis are grouping data based on variables from all respondents, presenting data for each variable studied, and performing calculations to test the proposed hypothesis (Sugiyono, 2018). The sources of data used in this study are primary data. Primary data is data obtained directly from the research location or the source without going through an intermediary. The primary data in this study are responses that will be answered directly by auditors working at the Inspectorate of South Sulawesi Province through a questionnaire.

The data collection method aims to obtain detailed and good data, so the researcher uses a survey method with primary data collection methods, namely giving statements/questions to respondents directly. The survey is a direct review of a social phenomenon (Dewi et al, 2014). The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then draw conclusions. The population in this study was 63 auditors in 11 public accounting firms in Makassar City. The sampling method used in this research is the saturated

sampling method (census). The census method is a sampling technique in which all members of the population are used as samples.

The data analysis method used to test the hypothesis is parametric and non-parametric. Parametric using multiple linear regression statistical test, while non-parametric statistical test using independent-samples T-test. Independent samples T-test was used specifically for the leadership style variable. After all the data in this study were collected, then the next data analysis was used, namely; (1) descriptive analysis, (2) data validity test, (3) classical assumption test, and (4) hypothesis testing.

## Result and Discussion

### 1. Result

#### A. Research description

This research was conducted on auditors who work in public accounting firms in Makassar. The data for this study were obtained by using a questionnaire that was distributed directly to the respondents in each public accounting firm. Of the 11, only 6 public accounting firms were willing to become respondents. The public accounting firms and the number of returned questionnaires is as follows:

**Table 1.** Distribution and return of questionnaires

No.	Name of Public Accounting Firm	Total of auditors	Questionnaire distributed	Completed questionnaire
1	Ardaniah Abbas	4	4	4
2	Yakub Ratan, CPA & colleague	5	5	5
3	Thomas, Blasius, Widartoyo & colleague	4	6	6
4	Usman & colleague	6	6	6
5	Yaniswar & colleague	8	8	8
6	Dra. Ellya Noorlisyati & colleague	3	3	3
Total		30	30	30

Sources: Processed data, 2022.

**Table 2.** Respondent's gender

No.	Gender	Total	Percentage
1	Male	15	50%
2	Female	15	50%
Total		30	100%

Sources: Processed data, 2022.

**Table 3.** Respondent's education level

No.	Level of education	Total	Percentage
1	D3	0	0%
2	D4	0	0%
3	Bachelor	21	70%
4	Magister	7	23.33%
5	Doktor	2	6.67%
Total		30	100%

Sources: Processed data, 2022.

**Table 4.** Respondent's working period

No.	Length of work	Total	Percentage
1	< 1 year	0	0%
2	1 – 3 year	13	43.33%
3	3 – 10 year	15	50%
4	>10 year	2	6.67%
Total		30	100%

Sources: Processed data, 2022.

**Table 5.** Position in public accounting firm

No.	Position	Total	Percentage
1	Junior auditor	13	43.33%
2	Senior auditor	15	50%
3	Supervision	0	0%
4	Manager	2	6.67%
5	Partners	0	0%
Total		30	100%

Sources: Processed data, 2022.

#### B. Descriptive instrument test results

The variables used in this study are auditor integrity, auditor objectivity, and audit quality. These variables will be tested with descriptive statistics. To categorize the average respondents' answers, class intervals are used which are sought by the following formula:

$$\text{Class interval} = \frac{\text{the highest score} - \text{lowest value}}{\text{class answer}} = \frac{5 - 1}{5} = 0.8$$

With a class interval of 0.8 then the criteria for the average respondents' answers are arranged which are presented in the following table:

**Table 6.** Assessment of respondents' answers

Interval	Category
4.21 < a < 5.00	Strongly agree
3.41 < a < 4.20	Somewhat agree
2.61 < a < 3.40	Somewhat disagree
1.81 < a < 2.60	Neither agree
1.01 < a < 1.80	Strongly disagree

Sources: Processed data, 2022.

The statistical results are as follows:

**Table 7.** Descriptive statistical analysis

	N	Minimum	Maximum	Mean	Std.Deviation
pendence	30	3.70	5.00	4.3733	.28879
Leadership style	30	4.00	5.00	4.3967	.33060
Audit quality	30	3.83	5.00	4.4556	.33600
Valid N (listwise)	30				

Sources: Processed data, 2022.

Table 7 describes the results of descriptive statistics on the variables in this study, including:

- 1) Independence ( $X_1$ ) Based on table 7 above,  $X_1$  has a minimum value of 3.70, a maximum value of 5, and a mean of 4.3733 so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.28879 from the average value of the respondents' answers.
- 2) Leadership style ( $X_2$ ) Based on table 7 above,  $X_2$  has a minimum value of 4, a maximum value of 5, and a mean of 4.3967 so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.33060 from the average value of the respondents' answers.
- 3) Audit quality (Y) Based on table 7 above, Y has a minimum value of 3.83, a maximum value of 5, and a mean of 4.4556 so it is on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.33600 from the average value of the respondents' answers.

### C. Data validity test results

A reliability test is a tool to measure a questionnaire which is an indicator of a variable or constructs. This reliability test was conducted to test the consistency of the respondents' answers to the questions given, using the Cronbach Alpha statistical method with a significance used of more than ( $>$ ) 0.7. The results of reliability testing are as follows:

**Table 8.** Reliability test results

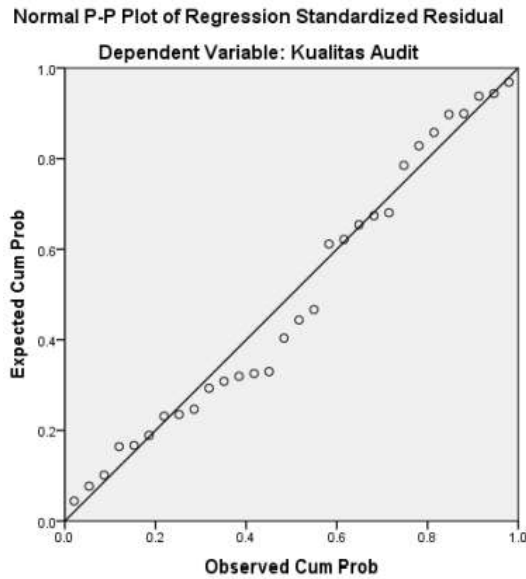
Variable	Cronbach's alpha	Description
Independence ( $X_1$ )	0.740	Realibel
Leadership style ( $X_2$ )	0.850	Realibel
Audit quality (Y)	0.709	Realibel

Sources: Processed data, 2022.

Table 8 shows that the variables of independence, leadership style, and audit quality have Cronbach's alpha values greater than 0.7. This shows that the question items in this study are reliable. So that each question item used can obtain consistent data and if the question is asked again, the answer is relatively the same as the previous answer.

### D. Classical assumption test results

The data normality test is used to determine whether, in a regression model, the resulting error has a normal distribution or not. This study used the Normal P-P Plot of regression standardized residual graph to test the normality of the data whose test results can be seen in the image below:



**Figure 1.** Normality test results

Sources: Processed data, 2022.

Based on figure 1, it can be seen that the dots spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. This shows that the regression model is feasible to use because it meets the assumption of normality. While the multicollinearity test aims to see whether or not there is a high correlation between the independent variables in a multiple linear regression model. If there is a high correlation between the independent variables, then the relationship between the independent variable and the dependent variable will be disturbed. To test multicollinearity can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than 10 and the tolerance value is not less than 0.1, the model can be said to be free from multicollinearity (Indayani, 2015). The results of the multicollinearity test can be seen in the following table:

**Table 9.** Multicollinearity test results

Coefficients<sup>a</sup>

Model	Collinearity statistics	
	Tolerance	VIF
1 (Constant)		
Independence	.878	1.139
Leadership style	.878	1.139

a. Dependent variable: Audit quality

Sources: Processed data, 2022.

Based on table 9, it can be seen that the independence and leadership style variables have tolerance values above 0.1 and VIF is less than 10. This means that in the regression equation model there is no symptom of multicollinearity so the data can be used in this study.

#### E. Hypothesis test results

After the results of the classical assumption, tests are carried out and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret the multiple regression model.

**Tabel 10.** Regression equation model

Coefficients<sup>a</sup>

Model	Unstandardized coefficients		Standardized coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	.593	.845		.702	.489
Independence	.514	.179	.441	2.865	.008
Leadership style	.368	.157	.362	2.348	.026

a. Dependent variable: Audit quality

Sources: Processed data, 2022.

Based on the table above, the regression equation formed in this regression test is:

$$Y = 0.593 + 0.514 X_1 + 0.368 X_2 + e$$

The model can be interpreted as follows:

- 1) The constant value is 0.593. This indicates that, if the independent variable (independence and leadership style) is zero (0), then the value of the dependent variable (audit quality) is 0.593 units.
- 2) The regression coefficient of independence ( $B_1$ ) is 0.514 and is positive. This means the value of the Y variable will increase by 0.514 if the value of the  $X_1$  variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the independent variable ( $X_1$ ) and the audit quality variable (Y). The higher the independence of the auditor, the higher the audit quality.
- 3) The leadership style regression coefficient ( $B_2$ ) is 0.368 and is positive. This means the value of the Y variable will increase by 0.368 if the value of the  $X_2$  variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the leadership style variable ( $X_2$ ) and the audit quality variable (Y). The better the leadership style, the higher the audit quality.

## 2. Discussion

### A. Influence of Independence on audit quality

The results of hypothesis testing indicate that the independent variable has a positive and significant effect on audit quality. The higher the level of independence possessed by the auditor in carrying out his duties, the higher the quality of the audit it produces. This study is by agency theory explaining the conflict between management as agent and owner as to principal due to information asymmetry between the two. Management has a lot of information about the company while the principal does not, so when the principal wants to know all information including management activities related to his investment in the company. Agency theory helps the auditor as a third party to understand the conflicts of interest that arise between the agent and the principal. As a third party, the auditor must be independent so that the resulting audit quality is good. Independence means a mental attitude that is free from influence, not controlled by other parties and does not depend on others. Independence is a mental attitude that the auditor has to be impartial in conducting the audit (Futri & Juliarsa, 2014).



Public accountants are obliged to be honest not only with management and company owners but also with creditors and other parties who place their trust in the work of public accountants. Independence reflects an impartial attitude and is not under the influence of pressure from certain parties in making decisions and actions. This means that audit quality can be achieved if the auditor has good independence. An auditor must have an impartial attitude, have no personal interest, and not be easily influenced by interested parties in providing opinions or conclusions, to make the audit results quality. Independence is needed for the auditor because the auditor cannot be influenced by the client, besides that the auditor can remain objective in carrying out his obligations as an auditor in detecting misstatements or fraud in the financial statements. In carrying out the audit, the auditor gains the trust of the client and users of financial statements to prove the fairness of the financial statements prepared and presented by the client. Clients can have different interests and even conflict with the interests of users of financial statements.

The interests of one user of financial statements may differ from those of other users. Therefore, in providing an opinion regarding the fairness of the audited financial statements, public accountants must be independent of the interests of clients, users of financial statements, as well as the interests of the public accountants themselves. Regarding audit quality, an auditor who has a high independent attitude in conducting an audit, then the results of the examination will be by the existing facts so that the auditor's performance is expected to be better. Auditors who uphold their independence will not be influenced and not influenced by various forces that come from outside the auditor in considering the facts he finds in the examination. The public will be able to assess the extent to which the auditor has worked per the ethical standards set by his profession.

#### B. The effect of leadership style on audit quality

The results of the hypothesis test indicate that the leadership style variable has a positive and significant effect on audit quality with a significance of 0.026 which is smaller than 0.05. The better the leadership style applied by the leader, the higher the audit quality. In theory, leadership style is a behavioral norm used by a manager when he influences the behavior of his subordinates. The main factor in the success of a leadership style is the basic leadership style of the individual. An effective group or individual performance depends on the right match between the interaction style of the leader and his subordinates, and the degree to which the situation exerts control and influence on the leader (Herachwati & Basuki, 2011). Leadership styles are a way for leaders to influence other people/subordinates in such a way that that person is willing to do the leader's will to achieve organizational goals even though personally it may not be liked (Sutisman et al, 2021). Leadership Style. Leadership style is a pattern of behavior and strategies that are preferred and often applied by leaders, uniting organizational goals with individual goals, to achieve goals or objectives that have become a shared commitment.

Leadership style is concerned with how managers influence their subordinates. Leadership style is a behavioral norm used by a manager when he influences the behavior of his subordinates. If the leadership occurs in a certain formal organization, where managers need to develop employees, build a motivational climate, and carry out managerial functions to produce high performance and improve company performance, then managers need to adjust their leadership style (Trisnarningsih, 2007). Theoretically, leadership style based on gender is an inherent trait of both men and women that is constructed socially and culturally (Widiarta, 2013). Gender theory is derived from social thought and theory. Equilibrium theory, emphasizes the concept of partnership and harmony in the relationship between women and men. Women generally have a higher level of moral judgment than men. Moral considerations are intended as a decision-making step and information in auditing the client company. Decision-making must be supported by adequate information.

Men in processing this information usually do not use all the available information so the decisions taken are less comprehensive and the quality of their work is not good. Whereas women, tend to

be more careful in processing information by using more complete information and re-evaluating the information, and not giving up easily (Astakoni et al, 2020). Women are relatively more efficient than men in getting access to information. In addition, women also have a sharper memory of new information than men and the ability to process information more carefully so that they make more precise judgment decisions than men. To auditor performance, if a leader can use his leadership style in managing/influencing his subordinates, his subordinates will be motivated and eager to work, so that the performance of their subordinates will be better.

Leaders determine the success or failure of an organization. Leaders can exert influence in instilling work discipline to improve the performance of their subordinates. Leadership style affects employee performance at work because leadership style is a way used by leaders in interacting. This interaction will affect employee performance because interacting between superiors and subordinates will make it easier for employees to carry out their work without things that are not understood. The leadership style of a boss can also be assessed by employees, whether a leader can act well and can create comfort for employees at work or even worsen the work atmosphere, causing a lack of concentration at work. These things must be considered to improve employee performance in a company that can produce good audio quality.

The impact of this leadership is positive because it opens up opportunities for workers to work more creatively and strengthens their sense of ownership. In addition, workers will feel high appreciation and this is very useful in strengthening their self-image. Of course, a healthy self-image has the potential to optimize morale and loyalty to the company. In terms of power, men also tend to use the power that comes from their formal authority or their position in the organization. This is not the case with women because they are more ready to share their power and information. In general, power in an organizational structure is related to how much information a person has. The higher his position in the leadership strata, the more information he knows (and that others don't).

The lower the rank, the less information he has. It turns out that female managers do not really mind sharing information with their subordinates and this shows that they do not really associate power of attorney with information. Female managers seem to try to keep their authority low so as not to belittle their subordinates. The female respondents in Rosener's study said that for them this leadership style arose from themselves naturally, namely from their social instincts. The differences in the characteristics of masculine male traits with feminine traits in the work environment, namely (1) men view that life is to work, while women view that work is to make ends meet, (2) male managers tend to be fraudulent and arrogant in leading, being female managers use intuition more and try to reach consensus in leading, (3) men place more emphasis on recognition of rights, peer competition, and performance, while women place more emphasis on equality, solidarity and quality in work, (4) in conflict resolution Men prefer to fight as a solution, while women tend to solve problems using compromise and negotiation as a solution (Soekarso, 2015).

Then the difference between male and female leadership. Men always associate their self-image with work and achievements, while women tend to associate their self-image with relationships or personal relationships. From this, it can be concluded that the interactive leadership style of women is an extension of the instinct for interaction or relationships that have been rooted in their personalities. As described above, this leadership style has the potential to create a climate of togetherness. Then the difference in leadership of men and women can then be seen from the perspective of organizational commitment (Achyarsyah, 2015). This means that there has been equality of organizational commitment between male and female auditors. This result is because both male and female auditors have the same organizational commitment, namely, they have the attitude that they will continue to work at the public accounting firm, which is indicated by hard work in carrying out their work.

Women do not experience obstacles in their careers in the company, and gender does not limit them from making sacrifices for the sake of the company because the company has provided equal facilities to both male and female employees. The next difference between male and female leadership styles is seen from the perspective of motivation between male and female auditors at public accounting firms (Kusumawardani & Riduwan, 2017). This result may be because both men and women have equal opportunities in getting a job. Male and female auditors have equal opportunities for equality in development and promotion as well as getting assignments as well as in determining salaries or salary increases regularly, it's just that the problem is more with erratic working hours, because public accounting is one of the most difficult fields of work for women because of the intensity of their work.

### **Conclusion**

Auditor independence affects audit quality. The higher the level of independence possessed by the auditor in carrying out his duties, the higher the quality of the audit it produces. This means that audit quality can be achieved if the auditor has good independence. An auditor must have an impartial attitude, have no personal interest, and not be easily influenced by interested parties in providing opinions or conclusions, to make the audit results quality. Leadership style based on gender has a positive and significant effect on audit quality. The better the leadership style applied by the leadership, the higher the audit quality. There is a significant difference between the average leadership styles for the male gender and the female gender.

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