

THE EFFECT OF WORKLOAD AND AUDITOR SPECIALIZATION ON AUDIT QUALITY WITH AUDIT COMMITTEE QUALITY AS MODERATING VARIABLE

Erma Setiawati¹, Eskasari Putri², Dyana Madyaratri³

^{1,2,3}Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas
Muhammadiyah Surakarta

Erma.setiawati@ums.ac.id

Abstract

The study aims to examine the effect of workload and specialization of auditors on audit quality with quality of the audit committee as a moderating variable. This research is a quantitative study using a descriptive approach. The population in this research is a Jakarta Islamic Index (JII) companies listed on the Sharia Exchange in 2016-2018. The sampling technique in this study used the purposive sampling method. Data analysis method used was logistic regression analysis method using Statistical Package for Social Sciences (SPSS) version 21 program. The result of this research indicate that workload give impact on audit quality. Specialization of auditors, and quality of the audit committee do not impact on audit quality. Moderating analysis shows that quality of the audit committee is not able to moderate workload and specialization of auditors on audit quality.

Keywords: *Audit Quality, Workload, Auditor Spe-Cialization, Audit Committee*

INTRODUCTION

In globalization, the growing business has been increasingly fierce in business competition. This results in urging transaction summaries made by companies during the fiscal year which is the final process of re-cording or commonly known as financial statements. Audit financial statements are a requirement of the company and the management. The users of financial statements will be more confident if the financial statements have been audited compared to those that have not been audited.

An auditor must be an expert in his fields to carry out duty professionally and can uphold the professional code of ethics. The auditor has expertise consisting of two elements, knowledge and experience. De Angelo (1981) states that audit quality is the probability that the auditor will find and report violations within the client's accounting system. Public accountants must be able to maintain independence in examining companies or clients so users of financial statements do not

feel scammed by companies that have been audited by the public accountants, in line with this, public accountants will obtain the full trust from the users of financial statements which is an important capital for public accountants in carrying out their duties as a guarantor service (Setiawan and Fitriany, 2011).

Several factors affect audit quality, including workload. Research from Setiawan and Fitriany (2011) reveals that a high workload can cause fatigue and the emergence of dysfunctional audit behavior, this can reduce the auditor's ability to find errors or report violations. Audit quality is also influenced by auditor specialization. Balsam and Krishnan (2003) in Liswan Setiawan and Fitriany (2011) explain that companies audited by specialist auditors have more reliable financial statements. Therefore, the auditor specialization in understanding the problems in the report is very much needed by the auditor to facilitate the auditing process.

The audit committee will also affect audit quality because the audit committee is obliged to

assist the board of commissioners to monitor the financial reporting process by management (Bradbury et al, 2004). The presence of an audit committee in the company can provide more oversight of management performance and provide accurate and precise information on the company's financial statements.

Various previous studies regarding workload have been conducted, including research by Amna Suresti (2015) finding that workload has significantly affected audit quality. Research on auditor specialization carried out by C.M. Panjaitan (2014) shows that auditor specialization has a positive effect on audit quality. Arum Ardianingsih (2013) conducted a study of the audit committee which reveals that the audit committee does not affect audit quality.

Setiawan and Fitriany (2011) examined the effect of workload and auditor specialization on audit quality with audit committee quality as a moderating variable in manufacturing companies listed on the IDX for the period 2006-2008. The conclusion of this study is that workload has a negative effect on audit quality. Auditor specialization has a positive effect on audit quality, but the quality of the audit committee does not strengthen the positive relationship between auditor specialization and audit quality.

Dennis M. Lopez and Gary F. Paters (2012) examined the effect of workload compression on audit quality. This study uses a sample of public companies in the US in 2004-2007. This study found that during the "buy season", the company had relatively lower audit quality.

Arum Ardianingsih (2013) examines the effect of the audit committee, length of audit engagement, and audit capacity stress on audit quality. The results of this study indicate that all independent variables, namely the audit committee, length of audit engagement, and audit capacity stress have no significant effect on audit quality.

Clinton Marshal Panjaitan (2014) examines the effect of tenure, KAP size, and auditor

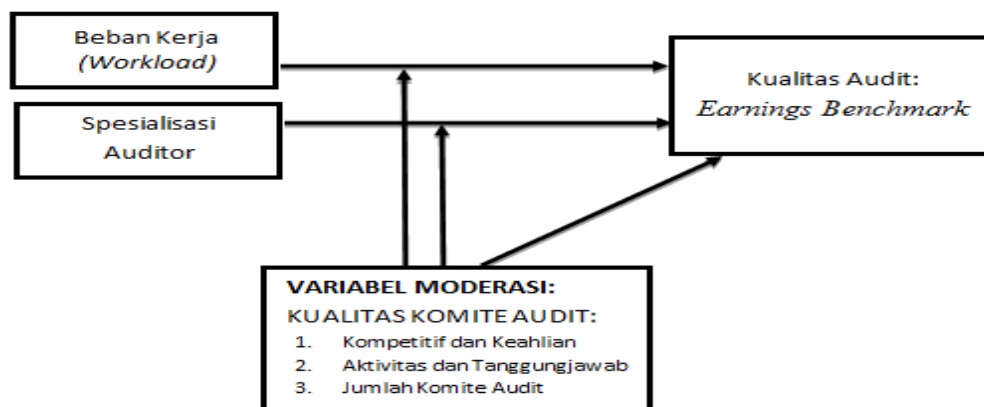
specialization on audit quality (empirical study of manufacturing companies listed on the IDX in 2010-2012). The variables used in this research are audit quality, audit tenure, size of public accounting firm, auditor specialization. The results of this study indicate that tenure has a negative effect on audit quality and auditor specialization has a positive effect on audit quality, while public accounting firm size has no effect on audit quality.

Putri and Wiratmaja (2015) examined the effect of tenure and reputation of public accounting firms on audit quality with the audit committee as a moderating variable. The variables used in this study are audit quality, tenure, industry specialty auditors, and audit committee. The results of this study indicate that there is a positive relationship between tenure and audit quality. There is also a negative relationship between auditors specializing in industry and audit quality. The audit committee is proven to weaken the effect of auditor specialization and tenure on audit quality.

Eva Herianti and Arna Suryani (2016) examined the effect of auditor quality, audit delay and audit tenure on audit quality of banks listed on the IDX for the period 2012-2014 with the conclusion that auditor quality has a positive effect on audit quality and audit delay and audit tenure have no effect on quality audit.

Sarifah Vesselina Ardani (2017) examines the effect of audit tenure, audit rotation, audit fees on audit quality with the audit committee as a moderating variable (studies on financial sector companies listed on the IDX in 2010-2014) with the conclusion that audit tenure and audit fee variables affect audit quality, while the audit rotation variable has no effect on audit quality. the audit committee was unable to moderate all independent variables.

Based on the description described above regarding the effect of workload and auditor specialization on audit quality with the quality of the audit committee as a moderating variable, so that the series of conceptual frameworks in this study are as illustrated below.



Workload is how much individual capacity is needed to complete a number of jobs that must be done in a limited time. The workload shows the work load faced by an auditor. Workload can be seen from the number of clients that must be handled by an auditor or the limited time available to carry out the audit process. Lopez et.al (2011) defines the workload as the "buy season" that occurs in the first quarter of the year because many companies have fiscal years ending in December.

In other studies, workload is defined as audit capacity stress, namely the pressure faced by the auditor in relation to the number of audit clients he has to handle. Research by Hansen et. al. (2007) conducted in the USA stated that the capacity stress audit was also related to the addition of new clients from the dissolution of KAP Anderson after the Enron case. In America, after the Enron case and the dissolution of KAP Anderson, several KAPs got additional jobs from clients of KAP Anderson. These workloads and tight time budgets can reduce the auditor's ability to find errors or report irregularities by clients. This is consistent with the findings of Lopez et. al (2011) stated that the audit process carried out when there is workload pressure will result in a lower audit quality compared to when there is no workload pressure. Tight time budgets can encourage auditors to carry out audits of low quality (Alderman and Dietrick 1982; Kelley and Margheim 1990; Ragnathan 1991; Sweeney and Summers 1998).

The possible consequence of the workload is a decrease in earnings quality and audit quality (Hansen et al. 2007). Fitriany (2011) conducted a study to determine the effect of workload on audit quality using the ratio of the number of KAP clients to the number of KAP partners as a measure of workload level. The results of Fitriany's (2011) research show that workload is proven to have a negative effect on audit quality. This research wants to know whether the workload or audit capacity stress will affect audit quality. It is predicted that as the workload increases, audit quality will decrease. Based on this analysis, this study proposes the following hypothesis:

H1: Auditor workload has a negative effect on audit quality.

Industry-specialized auditors are auditors who have experience and knowledge of auditing clients in the same industry. Auditors who have many clients in the same industry will have a better knowledge and understanding of the company's internal controls, company business risk, and audit risk in the industry. The specialization of auditors in certain industries can make these auditors have

sufficient skills and knowledge compared to auditors who do not have specialization.

Specialist auditors are also more likely to detect errors and irregularities that occur in financial reports, so that they can make it easier for companies to provide better earnings information. The auditor's knowledge of this particular area can also improve the quality of the audit results he does, this is because specialist auditors will find it easier to detect errors and irregularities that occur in client financial reporting (Knechel, in Habib 2013). Managers and senior audit specialists will be better at knowing the occurrence of errors if they are assigned an audit task according to their specialization (Panjaitan, 2014).

Based on the above research, it can be concluded that auditors who specialize in certain industries will have more ability to understand the characteristics and business risks of clients than auditors who do not have specialization. Based on this explanation, this study proposes the following hypothesis:

H2: Auditor specialization has a positive effect on audit quality.

According to the Decree of Bapepam and LK No Kep 29 / PM / 2004, one of the duties of the audit committee is to review the financial information that will be issued by the company and to review the im-plementation of audits by external auditors. The existence of an audit committee in a company will provide more oversight of the company's management performance and provide accurate and precise information and assist the board of commissioners in analyzing the company's financial statements. So that the existence of an audit committee is useful for ensuring transparency and openness of financial reports as well as disclosure of all information by management even though there are conflicts of interest.

McMullen (1996) found that firms with effective audit committees performed less quarterly earnings restatement. Wardhani (2009) adds that with an audit committee in a company, the company's financial reporting process will be well monitored. In accordance with its role, this audit committee ensures that the company applies accounting principles that can produce accurate and quality financial information.

In the Decree of Bapepam and LK No. KEP134 / BL / 2006, it is stated that the audit committee consists of at least three people, one of which is an independent commissioner who is also the chairman of the audit committee and at least two independent parties from outside the issuer and one of them must have an educational background in the field accounting or finance.

Research conducted by Xie et al. (2003) and Bedard et al. (2004) found that the financial background of the audit committee can improve the quality of financial reports.

Abbott et. al (2004) examined the relationship between annual earnings restatements and the four characteristics of audit committees (independence, financial expertise, diligence, and number of audit committees). The results showed that companies that have independent, expert, and diligent audit committees are less likely to perform restatements.

De Zoort et al. (2002) concluded that the ability of the audit committee to understand the substance of the various transactions in financial statements and the complexity of financial cases made the audit committee play a role in encouraging the production of higher quality audits. Based on the explanation above, this study proposes the following hypothesis:

H3: A quality audit committee will have a positive effect on the quality of the company's audit.

When related to the workload, the audit committee which has competence in accounting and finance will be able to communicate well with the auditors so that they can provide the information needed by the auditors in conducting the audit and can streamline the audit process carried out by the auditors when facing the workload. If the audit committee does not have accounting competence, communication between the auditors and the audit committee will be less smooth, thus increasing the burden on auditors who are facing the workload. So it can be predicted that a competent audit committee will be able to reduce the negative effect of the workload on audit quality.

Fitriany (2011) examined the role of audit committee quality moderation on the effect of workload on audit quality in terms of neutrality, predictability, timeliness, and representational faithfulness. The results of Fitriany's (2011) study found that the quality of the audit committee was proven to significantly strengthen the effect of auditor specialization on audit quality in terms of neutrality.

A competent (expert) and independent audit committee has the ability to find and report on bad audits conducted by external auditors. Likewise, an active audit committee will always monitor the work of the external auditor so that it can prevent dysfunctional audit behavior due to the workload experienced by the auditor. By monitoring an active, competent, and independent audit committee, it is hoped that the negative effect of the workload on audit quality can be reduced. So this research proposes the following hypothesis:

H4: A quality audit committee can moderate the effect of workload on audit quality.

In accordance with hypothesis two, it is predicted that auditor specialization will have a positive effect on audit quality. This study will examine whether the positive effect of auditor specialization on audit quality will be stronger with the presence of a quality audit committee. Fitriany (2011) conducted a study to see the moderating role of audit committee quality on the effect of auditor specialization on audit quality in terms of neutrality, predictability, timeliness, and representational faithfulness. Fitriany (2011) found that the quality of the audit committee was proven to significantly strengthen the effect of auditor specialization on audit quality as seen from the timeliness side, but not significant from other audit qualities.

If in a company the external auditor has specialists, then added with a qualified audit committee, for example, has an adequate accounting and financial background, then both parties will be able to communicate well regarding audit problems found by specialist auditors to find solutions so as to encourage resulting in higher quality audits. The audit committee, which actively carries out its role in monitoring the work of auditors, can reprimand specialist auditors when the auditors do not carry out the audit in accordance with the audit plan. An audit committee that actively monitors the work of specialist auditors will be able to find out whether specialist auditors have conducted audits in accordance with applicable standards. Based on this explanation, this study proposes the following hypothesis:

H5: A quality audit committee can moderate the effect of auditor specialization on audit quality.

RESEARCH METHOD

This research is quantitative. The data used are secondary data taken from annual reports of the Jakarta Islamic Index company listed on the Syariah Exchange. The data used are obtained from the official website www.idx.co.id. The population and sample in this study are the Jakarta Islamic Index company listed on Syariah Exchange during the 2016-2018 period. Researchers used a purposive sampling method to take a sample for research. Sampling was administered by taking samples from the population based on certain criteria.

In this research, descriptive statistical test, overall fit model test, coefficient of determination (Nagelkerke R square), the goodness of fit test, and

hypothesis test were conducted using the Logistic Regression analysis method

RESULTS AND DISCUSSIONS

Table 1 Descriptive Statistics Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
KA	42	.00	1.00	.8810	.32777
WL	42	.25	2.00	1.1071	.69486
SPEC	42	.00	1.00	.6667	.47712
KMTE	42	21.00	29.00	26.3095	1.74591
WL*KMTE	42	6.75	58.00	28.8987	17.93478
SPEC*KMTE	42	.00	29.00	17.8095	12.80480
Valid N (listwise)	42				
Variable	N	Minimum	Maximum	Mean	Std. Deviation
KA	42	.00	1.00	.8810	.32777

Source: results of 2019 data processing

Based on the descriptive statistical test results in Table 1, it shows that the number observed in this study is 42. From the 42 samples, the audit quality variable has a minimum value of 0.00 and a maximum value of 1.00. While the average audit quality is 0.8810 with a standard deviation of 0.32777. The workload variable has a minimum value of 0.25 and a maximum value of 2.00. While the average workload is 1.1071 with a standard

deviation of 0.69486. The auditor specialization variable has a minimum value of 0.00 and a maximum value of 1.00. While the average auditor specialization is 0.6667 with a standard deviation value of 0.47712. The audit committee quality variable has a minimum value of 21.00 and a maximum value of 29.00. While the average quality of the audit committee is 26.3095 with a standard deviation of 1.74591.

Table 2 Overall Fit Model Test Results

-2 Log Likelihood Block Number = 0	-2 Log Likelihood Block Number = 1
31.795	27.817

Source: results of 2019 data processing

Nagelkerke R Square is a modification of the Cox and Snell's coefficients to ensure that the values vary from 0 to 1. The model summary results in Table 3 below give the Nagelkerke R Square value of 0.404. This indicates that the

ability of the independent variable to influence the dependent variable is 40.4% while the remaining 59.6% is influenced by other variables outside the regression model.

Table 3 Nagelkerke R Square Results

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	20.784	.210	.404

Source: results of 2019 data processing

In assessing the goodness of the regression model, the model is perceived to be able to predict the value of observation because it matches the observational data if the value of Hosmer and Lemeshow Goodness of fit test > 0.05. Table 4 below shows that the statistical value of Hosmer

and Lemeshow Goodness of fit test of 5.726 with a significant probability of 0.678 which value is above 0.05. All things considered, the regression model is fit to use for further analysis because there is no significant difference between the model and its observation value.

Table 4 Hosmer and Lemeshow Test Results

Step	Chi-square	Df	Sig.
1	5.726	8	.678

Source: results of 2019 data processing

Based on Table 5 below, the logistic regression estimation model can be formulated as follows:

$$KA = -8,174 + 2,628 WL - 0,560 SPEC + 0,324 KMTE + \mu$$

Table 5 Logistic Regression Coefficient Test Results - Model 1

Step	Chi-square	Df	Sig.
1	5.726	8	.678

Source: results of 2019 data processing

* $\alpha < 5\%$; ** $\alpha < 10\%$. Source: results of 2019 data processing

Constant value is -8,174 with a negative value. This shows that if the workload, auditor specialization, and audit committee quality values are constant or equal to 0, the audit quality will decrease by 8.174.

The workload variable regression coefficient is 2.628 with a significance of 0.075. This positive sign implies that if the workload increases, the audit quality will increase. Conversely, if the workload decreases, so does the audit quality.

The auditor specialization variable regression

coefficient is -0,560 with a significance of 0.650. This negative sign signifies that if auditor specialization decreases, audit quality will increase. Vice versa, if the auditor specialization increases, the audit quality will decrease.

The audit committee variable regression coefficient is 0.324 with a significance of 0.273. This positive sign means that if the audit committee quality increases, the audit quality will increase. In reverse, if the audit committee quality decreases, the audit quality will decrease.

Based on Table 6, the logistic regression estimation model can be analyzed as follows:
 $KA = 18,173 - 56,251 WL + 9,030 SPEC - 0,725 KMTE + 2,317 WL * KMTE - 0,353 SPEC * KMTE + \mu$

Variable	B	Sig.	Conclusion
WL	-56.251	.183	Not affected
SPEC	9.030	.693	Not affected
KMTE	-.725	.398	Not affected
WL*KMTE	2.317	.168	Not affected
SPEC*KMTE	-.353	.683	Not affected
Constant	18.713	.387	

* $\alpha < 5\%$; ** $\alpha < 10\%$. Source: results of 2019 data processing

Constant value is 18.713 with a positive value. This shows that if the workload variable, auditor specialization, audit committee quality, workload and audit committee quality, and auditor specialization and audit committee quality are constant or equal to 0, then audit quality will increase by 18.713.

The moderation coefficient between workload variable and audit committee quality is 2.317 with a significance of 0.168. This positive sign means that if the interaction of workload with the audit committee quality increases, the quality of the audit will increase. Inversely, if the interaction between workload and audit committee quality decreases, the audit quality will decrease.

The moderation coefficient between the auditor specialization variable and the audit committee quality is -0.353 with a significance of 0.683. This negative sign translates that if the interaction of auditor specialization with audit committee quality decreases, audit quality will increase. Vice versa, if the interaction of auditor specialization with the audit committee quality increases, the audit quality will decrease.

DISCUSSION

a. The Effect of Workload on Audit Quality

Based on the hypothesis testing, the workload variable has a significance of $0.075 < \alpha = 0.1$. This

shows that workload affects audit quality, in other words, the first hypothesis (H1) is accepted. Workload due to a large number of clients and the limited audit time can affect the quality of the audit results. The audit process during workload will result in lower audit quality than no workload pressure because it is suspected that the high workload will cause exhaustion for the auditor, reduce the conservatism and auditor's ability to find or report errors or violations and irregularities contained in the financial statements. Also, it can increase audit risk as reflected by the auditor's inability to accurately detect possible fraudulent practices such as earnings management.

This research is in line with research conducted by Setiawan and Fitriany (2011) and Amna Suresti (2015). However, this study contradicts the research conducted by Arum Ardianingsih (2013) that workload does not affect audit quality.

b. The Effect of Auditor Specialization on Audit Quality

Based on the hypothesis testing, the auditor specialization variable has a significance of $0.650 > \alpha = 0.05$. This implies that auditor specialization does not affect audit quality, in other words, the second hypothesis (H2) is rejected. This occurs due to no difference in audit quality between companies audited by specialized auditors and companies audited by non-specialist auditors. This indicates the existence of mandatory audit rotation

which enables each auditor to audit various types of companies and different types of industries so that the auditors gain experiences in various industries.

Jakarta Islamic Index consists of various types of industries whose shares are selected referred to Islamic sharia with good financial performance and high transaction liquidity. This research is in line with research conducted by Amna Suresti (2015). However, this study contradicts research conducted by Ahmad Mahfuzh (2018) which reveals that auditor specialization influences audit quality.

c. The Effect of Audit Committee Quality on Audit Quality

Based on hypothesis testing, the audit committee quality variable has a significance of $0.273 > \alpha = 0.05$. This shows that the audit committee quality does not affect audit quality, in other words, the third hypothesis (H3) is rejected. The existence of audit committee does not directly allow the auditor to provide a quality audit to clients because the performance supervision of external auditors conducted by the audit committee in the company is not optimal. The existence of the audit committee is merely to fulfill the required obligations. The audit committee usually doubles as a board of commissioners or a board of directors so conflicts of interest are often unavoidable.

This research is in line with research conducted by Sarifah (2017) and Arum Ardianingsih (2013). However, this study contradicts the research conducted by Amna Suresti (2015) who found that the quality of the audit committee has a positive effect on audit quality.

d. Audit Committee Quality Moderates the Relationship between Workload and Audit Quality

Based on the hypothesis testing workload variables with audit committee quality has a significance of $0.168 > \alpha = 0.05$. This shows that the audit committee quality is not able to strengthen or weaken the relationship between workload and audit quality. The presence or absence of audit committee quality cannot moderate the relationship between workload and audit quality, in other words, the fourth hypothesis (H4) is rejected. Auditors when experiencing excessive workload pressure due to a large number of clients can reduce their ability to find errors or report violations by the client. Audit committees with accounting and financial backgrounds are unable to communicate and provide the information needed by auditors properly so that the audit committee cannot play a role in helping to reduce the auditor's workload.

In agency theory, the auditor as a mediator has the role of providing an opinion on the fairness of financial statements that are free from material misstatements independently. Auditors in conducting audits always adhere to the code of ethics and audit standards that require auditors to carry out auditing in a professional manner. This study contradicts the research conducted by Amna Suresti (2015) that the audit committee quality is able to moderate the relationship between workload and audit quality.

e. Audit Committee Quality Moderates the Relationship between Auditor Specialization and Audit Quality

Based on the hypothesis testing, the auditor specialization variable with the audit committee quality has a significance of $0.683 > \alpha = 0.05$. This shows that audit committee quality is not able to strengthen or weaken the relationship between auditor specialization and audit quality. The presence or absence of audit committee quality cannot moderate the relationship between auditor specialization and audit quality, in other words, the fifth hypothesis (H5) is rejected. The audit committee, which has an accounting and financial background, does not determine that it can communicate well with auditors in audit issues conversations and finding solutions that can encourage higher quality audits. Each auditor does not consider the type of the company in conducting an audit, so there is no difference in audit quality audited by specialist and non-specialist auditors.

This research is in line with researches by Amna Suresti (2015) and Setiawan and Fitriany (2011). However, this study contradicts research conducted by Putri and Wiratmaja (2015) that the audit committee quality is able to moderate the relationship between auditor specialization and audit quality.

CONCLUSIONS

Conclusions

Based on the analysis conducted in this study, the following are conclusions drawn:

1. Workload variable has a significant value of $0.075 < \alpha = 0.1$. This shows that H1 is accepted, which implies that the workload affects audit quality.
2. The auditor specialization variable has a significant value of $0.650 > \alpha = 0.05$. This shows that H2 is rejected, which implies that auditor specialization does not affect audit quality.
3. The audit committee quality variable has a significant value of $0.273 > \alpha = 0.05$.

This shows that H3 is rejected, which means that the audit committee quality does not affect audit quality.

4. Workload variable with audit committee quality of 2.317 with a significant value of $0.168 > \alpha = 0.05$, this shows H4 is rejected. This means that the audit committee quality cannot strengthen or weaken the relationship between workload and audit quality.
5. The auditor specialization variable with an audit committee quality of -0.353 with a significant value of $0.683 > \alpha = 0.05$, this indicates that H5 is rejected. This means that the quality of the audit committee cannot strengthen or weaken the relationship between auditor specialization and audit quality.

Suggestions

The following suggestions are provided for further research:

1. Future studies are suggested to add more variables that will be used such as audit rotation, audit fees, public accounting firm size, and other variables so that the results can explain variations to the dependent variable.
2. Future studies are suggested to use audit quality proxies with discretionary accruals using the models of Jones (1991), Dechow et al. (1995), Kaznik (1999), and Kothari (2005).
3. Further research is expected to increase the observation period and use a wider sample or population such as manufacturing companies listed on the IDX.

REFERENCES

- Amna, Suresti. 2015. Pengaruh workload, auditor spesialis industri, dan audit tenure terhadap kualitas audit dengan komite audit sebagai
- Putri, D. D., & Wiratmaja, I. D. 2015. Kualitas Komite Audit Memoderasi Pengaruh Masa Perikatan Audit dan Spesialisasi Auditor pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana*, 10 (2): 570-587.
- Sarifah, V. A. 2017. Pengaruh Tenure Audit, Rotasi Audit, Audit Fee terhadap Kualitas Audit Dengan Komite Audit Sebagai Variabel Moderasi. *Magister Akuntansi Fakultas Ekonomi Universitas Riau*.
- variabel moderating. Skripsi. Universitas Islam Negeri Syarif Hi-dayatullah. Jakarta
- Ardianingsih, Arum. 2013. Pengaruh Komite Audit, Lama Perikatan Audit, dan Audit Capacity Stress Terhadap Kualitas Audit. *Jurnal Fakultas Ekonomi Unikal*
- Balsam, S. J. Krishnan, and J. Yang. 2003. Auditor Industry Specialization and Earnings Quality. *Audit-ing: A Journal of Practice and Theory*, 22, 71-97. 13
- Bradbury, M. E. Mak, Y. T. and Tan, S. M. 2004. Board Characteristics, Audit Committee Characteristics and Abnormal Accruals. Working Paper, Unitec New Zealand dan National University of Singapore.
- DeAngelo, L. 1981. Auditor Independence, Low Balling and Disclosure Regulation. *Journal of Account-ing and Economics*. Vol. 3, pp. 113-27.
- Fitriany. 2011. Analisis Komprehensif Pengaruh Kompetensi Dan Independensi Akuntan Publik Terhadap Kualitas Audit. Disertasi, Program Pasca Sarjana Fakultas Ekonomi Universitas Indonesia.
- Ghozali, Imam. 2013. Aplikasi Analisis Multivariate dengan Program SPSS. Salemba Empat. Jakarta
- Krishnan, G.V. 2003. Audit Quality and The Pricing of Discretionary Accruals. *Auditing: A Journal Of Practice & Theory*, 22 (1), 26-109.
- Murtadho, Ahmad M. 2018. Pengaruh Rotasi, Reputasi, Spesialisasi Auditor, Audit Tenure, Dan Audit Delay Terhadap Kualitas Audit. Skripsi. Universitas Islam Indonesia. Yogyakarta.
- Panjaitan, Clinton Marshal dan Chariri, Anis. 2014. Pengaruh Audit Tenure, Ukuran KAP, dan Spesialisasi Auditor terhadap Kualitas Audit. *Diponegoro Journal of Accounting*. Vol.3 No.3: pp 1-12, ISSN:2337-3806.
- Setiawan W., Liswan dan Fitriany. 2011. Pengaruh Workload dan Spesialisasi Auditor terhadap Kualitas Audit dengan Kualitas Komite sebagai Variabel Pemoderasi. *Jurnal Akuntansi dan Keuangan Indonesia* Vol. 8 No. 1 Juni 2011, Hal 36-53.
- Sugiyono. 2010. *Metode Penelitian Bisnis*. Bandung: