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EFFECT OF QUALITY CONTROL SYSTEM ON AUDIT QUALITY WITH PROFESSIONAL COMMITMENTS AS A MODERATION VARIABLE

Ramadhani R.*, Sudarma M., Achsin M.

Faculty of Economics and Business, University of Brawijaya, Indonesia

*E-mail: ranitaramadhani@gmail.com

ABSTRACT

This study aims to test the effect of every element of Quality Control System (QCS) that is leadership responsibilities for quality on audit, relevant ethical requirements, acceptance and continuance of client relationships and certain engagements, assignment of engagement team, engagement performance, monitoring, and documentation on audit quality as well as to test whether the professional commitment moderate effect of every element of QCS on audit quality. The population was the staff auditors working in public accounting firms domiciled in Jakarta City, especially Central Jakarta area with the drawing of 84 respondents. The statistical method used was SEM PLS with the help of SmartPLS application. The results of this study indicate that from seven elements of QCS, only relevant ethical requirements that affect on audit quality. Furthermore, the study also found that professional commitment cannot moderate the relationship between the seven elements of QCS on audit quality.

KEY WORDS

Quality control system, audit quality, professional commitment.

In the public accounting profession audit quality becomes a thing to be considered because the public and the users of financial statements put great confidence in the results of the work of public accountants in auditing corporate financial statements (Christiawan, 2005). But in Indonesia, there are several cases of public accountants and public accounting firms violating the Public Accountant Professional Standards (SPAP), so they subject to sanctions for the freezing of licenses until the revocation of licenses by the Ministry of Finance of the Republic of Indonesia (www.pppk.kemenkeu.go.id). This phenomenon indicates that not all public accountants and public accounting firms produce good audit quality.

One of the efforts to improve audit quality is by implementing quality control system (QCS) (SPAP; Susanto dan Pratita, 2012; Fauji, 2015; Renianawati *et al.*, 2016). QCS provides reasonable assurance that the public accounting firm and its personnel comply with professional standards and applicable legal and regulatory requirements, and reports issued by the firm or engagement partners are appropriate in the circumstances (SPM 1). In addition, the implementation of QCS also provides guidance for public accounting firm and Public Accountant in implementing quality control of the services produced by it (SPAP). The higher the level of QCS implementation conducted by the public accounting firm, the higher the level of trust of audit quality given to the client (Pramana, 2014; Liliawati (2006); Ramadhani (2013); Wijayanto (2014), dan Renianawati *et al.*, 2016).

In SPAP 2013, the QCS is contained in the Quality Control Standard 1 (SPM1) and Standard Audit (SA) 220. SPM 1 and SA 220 states that the SPM consists of policies and procedures, which the policies and procedures shall include all elements specified in the standards. The policies and procedures are used as guidelines for public accounting firms to control the quality of services produced by public accounting firms. From the above explanation can be concluded that the elements that exist in the QCS are expected to improve the audit quality of public accounting firms.

Nasution (2008) shows the elements of QCS that affect the quality of audits through good field work are supervision, consultation, and inspection. Maulidiani and Witjaksono (2013) proved in their research that the implementation of QCS affect the quality of audit with

Independence as the dominant element affecting audit quality. Meanwhile, in Fauji (2015), not only the independence that becomes an element in the QCS that affects audit quality but personnel assignment, consultation, supervision are also elements affecting audit quality.

The difference of research result about the elements of QCS that affect the quality of audit indicate that not all elements in QCS have an effect on audit quality audit (Maulidiani dan Witjaksono, 2013; Fauji, 2015). It motivates the authors to re-examine the effect of QCS elements on audit quality and motivate the authors to add professional commitment as a moderating variable in this study.

Jeffery *et al.* (1996) revealed that public accountants with professional commitment regards obedience to rules is important, so public accountants are more likely to comply with the standards and rules set by the profession (Lui *et al.*, 2001) and public accountants will not engage in adverse activities for the organization (Greenfield *et al.*, 2008).

In this case, QCS is one of the standards that must be owned by public accounting firm that serve as guidance in implementing quality control of the services produced by public accounting firm. Therefore, professional commitment may be able to moderate the effect of the QCS elements of the public accounting firm on audit quality.

Gaps between the study and previous studies are (1) This study uses all the elements contained in the QCS that are regulated in SA 220, that is leadership responsibilities for quality on audit, relevant ethical requirements, acceptance and continuance of client relationships and certain engagements, assignment of engagement team, engagement performance, monitoring, and documentation as variables in this study to predict the effect on audit quality. Previous studies have used QCS elements contained in Quality Control Standard Section 100 which is valid since 1998 and not yet adjusted to International Standards on Auditing (ISA). (2) This study adds moderation variable that is professional commitment which possibly can moderate the effect of the QCS elements of the public accounting firm on audit quality.

LITERATURE REVIEW

Leadership responsibilities for quality on audit (LRA). Leadership responsibilities for audit quality is policies and procedures designed to promote an internal culture recognizing that quality is essential in performing engagements and to provide reasonable assurance that the firm leadership is responsible for the quality of the Firm, as well as any person or persons assigned operational responsibility for the firm's system of quality control has sufficient and appropriate experience and ability, and the necessary authority, to assume that responsibility (SPM 1).

Relevant ethical requirements (RE). Relevant ethical requirements is policies and procedures to provide reasonable assurance that the firm and its personnel comply with relevant ethical and independence requirements (SPM 1).

Acceptance and continuance of client relationships and certain engagements (ACR). Acceptance and continuance of client relationships and certain engagements is quality control policies and procedures to determine whether the engagement of the client will be accepted or continued by considering client's competence, capability and resources and integrity, and other information (SPM 1).

Assignment of engagement team (AE). Assignment of engagement team is the policies and procedures to provide reasonable assurance that the assignment will be carried out by the appropriate personnel with the necessary competence, and capabilities to perform engagements in accordance with professional standards and applicable legal and regulatory requirements and to issue reports that are appropriate in the circumstances (SPM 1).

Engagement performance (EP). Engagement performance is a policies and procedures to provide reasonable assurance that engagements are performed in accordance with professional standards and applicable legal and regulatory requirements (SPM 1).

Monitoring (M). Monitoring is the policies and procedures to provide reasonable assurance that the policies and procedures relating to the system of quality control are relevant, adequate, and operating effectively (SPM 1).

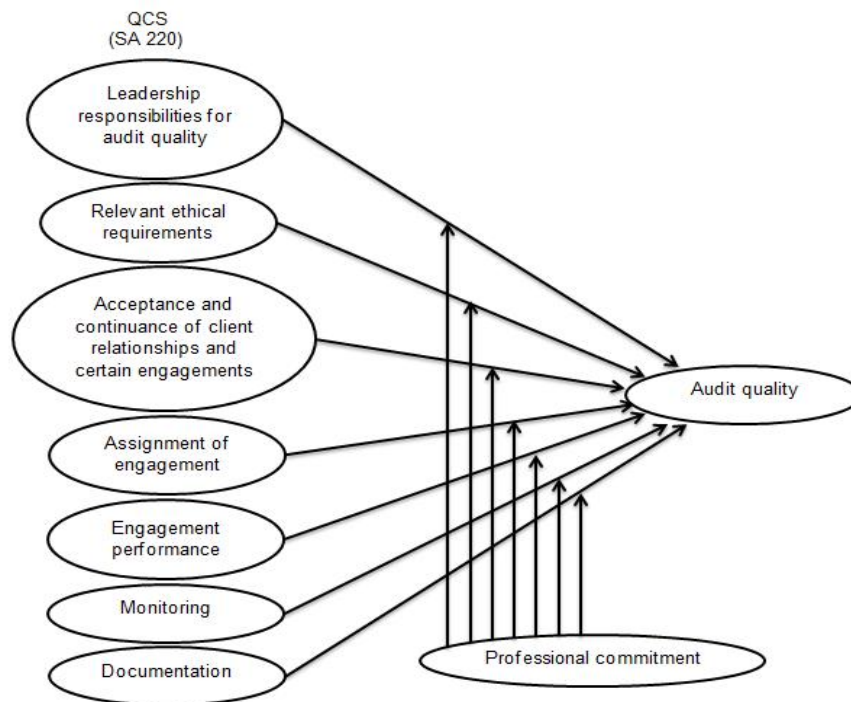
Documentation (D). Documentation is the policies and procedures to provide reasonable assurance that do documentation that proves the operation of each element of the quality control system (SPM 1).

Professional commitment (PC). Professional commitment is a belief in and acceptance of the goals and values of the profession, a willingness to exert considerable effort on behalf of the profession, and a definite desire to maintain membership in the profession (Aranya et al., 1981).

Audit quality (AQ). Audit quality is a probability that auditors will find violations in the client's accounting system and report the violation (De Angelo, 1981). Audit quality is also interpreted as the audit conducted in accordance with the standards (Rosnidah, 2010).

Research Model and Hypothesis Development:

This study will test audit quality produced by public accounting firms by using elements of QCS as a variable that affect audit quality and add professional commitment as a variable that moderate the relationship between QCS and audit quality.



Figures 1 – Research Model

Elements of QCS selected as the variables that affect the quality of the audit because in the QCS consisting of policies and procedures that should cover all elements in the QCS set by the standard to control the quality of services produced by public accounting firms (SPM 1 dan SA 220). The elements that exist in the quality control system is expected to improve the quality of public accounting firms audit. Therefore, the author uses elements that exist in the quality control system as independent variables that affect the quality of the audit as the dependent variable.

The elements in the quality control system relate to each other (SPM Section 100) and there is no element that matters most than any other (Fauji, 2015). Therefore, all elements of QCS are used as a variable to obtain a comprehensive view of the QCS and can be known which elements of the QCS affect audit quality. The hypothesis in this study that states the effect of QCS elements on audit quality, including:

H₁: Leadership responsibilities for quality on audit affects audit quality;

H₂: Relevant ethical requirements affects audit quality;

H₃: Acceptance and continuance of client relationships and certain engagements affects audit quality;

- H₄: Assignment of engagement team affects audit quality;
- H₅: Engagement performance affects audit quality;
- H₆: Monitoring affects audit quality;
- H₇: Documentation affects audit quality.

Professional commitment in the context of an auditor is defined as the extent to which the individual auditor considers the standards and codes of ethics as a key attribute of the profession and believes the standards and codes of ethics must be strictly binding and enforced within the domain of public accountants (Gendron *et al.*, 2006). Meanwhile the QCS is a standard used as guidelines for public accounting firms to control the quality of services produced by public accounting firms (SPAP; SPM 1 dan SA 220). Based on the above explanation, it can be argued that professional commitment may be able to moderate the effect of the QCS elements of the public accounting firm on audit quality because the public accountant will be loyal to his profession by obeying the professional standards and codes of ethics. The hypothesis in this study that states professional commitment moderate effect of every element of QCS on audit quality, including:

- H₈: Professional commitment moderates the effect of leadership responsibilities for quality on audit on audit quality;
- H₉: Professional commitment moderates the effect of relevant ethical requirements on audit quality;
- H₁₀: Professional commitment moderates the effect of acceptance and continuance of client relationships and certain engagements on audit quality;
- H₁₁: Professional commitment moderates the effect of assignment of engagement team on audit quality;
- H₁₂: Professional commitment moderates the effect of engagement performance on audit quality;
- H₁₃: Professional commitment moderates the effect of monitoring on audit quality;
- H₁₄: Professional commitment moderates the effect of documentation on audit quality.

METHODS OF RESEARCH

Samples. The sample were 84 staffs auditor who work in 20 public accounting firms domiciled in Jakarta City, especially Central Jakarta area.

Procedures. The data collection method is the convenience sampling technique because the researcher does not have a complete list of information on the total number of staffs auditor in the Central Jakarta public accounting firm and the researcher does not specify the criteria in staffs auditor that be sampled because all auditors are actors of activities directly related to the implementation of QCS and Quality Audit.

Measure and Research Instrument. The instruments used to measure the variables in this study are the instruments contained in the Quality Control Standard 1, AICPA Peer Review Program Questionnaire, and the instruments used in previous studies. Instruments of Leadership responsibilities for audit quality and Documentation are compiled by the Quality Control Standard 1 (SPM 1) which is also contained in the AICPA Peer Review Program Questionnaire. Instruments of Acceptance and continuance of client relationships and certain engagements, Assignment of engagement team, Engagement performance, and Monitoring are compiled by the Quality Control Standard 1 (SPM 1) and used by Fauji (2015) which is also contained in the AICPA Peer Review Program Questionnaire. Instruments of relevant ethical requirements is compiled by the Quality Control Standard 1 (SPM 1) and used by Rizka and Amri (2012) and Fauji (2015) which is also contained in the AICPA Peer Review Program Questionnaire. Instruments of professional commitment is developed and has been used by Halim (2013). Instruments of audit quality is compiled by Hapsari (2007) and Wardhani (2014).

The application used to analyze the data was the smartPLS. Each of them was measured using Likert scale from 1 (one) to 5 (five). 1= strongly disagree, 2= disagree, 3= neutral, 4= agree, 5= strongly agree.

RESULTS OF STUDY

Before test the hypothesis, the researchers first test on the instrument in this study. The questionnaire with 46 questions first tested the validity and reliability to test the feasibility of the questionnaire as a data collection tool.

Validity Test Results. Based on the result of convergence validity test known that the value of AVE and Commuality of each construct is more than 0.5 and factor loading value for each indicator is more than 0.7. From the discriminant validity test results known that the overall value of cross loading for each indicator is above 0.7. An overview of the convergence validity test can be seen in Table 1, while an overview of the discriminant validity test can be seen in Table 3. With the fulfillment of convergence and discriminant validity test then all constructs and indicators in this study are considered valid.

Reliability Test Results. Based on the results of reliability test known that all the constructs used in this study has value of the reliability composite more than 0.7 so it can be concluded that the entire construct has satisfied the reliability test. The reliability test overview can be seen in Table 1.

Table 1 – Convergent Validity and Reliability Testing Result

	Indicator	Factor Loading	AVE	Commuality	Composite Reliability		Indicator	Factor Loading	AVE	Commuality	Composite Reliability
Leadership responsibilities for audit quality	LRA1	0,752	0,613	0,613	0,825	Monitoring	M1	0,823	0,626	0,26	0,870
	LRA2	0,734					M2	0,796			
	LRA3	0,856					M3	0,740			
Relevant ethical requirements	RE1	0,875	0,683	0,683	0,914		M5	0,804			
	RE2	0,866					Documentation	D1			
	RE3	0,879				D2		0,874			
	RE4	0,787				D3		0,835			
Acceptance and continuance of client relationships and certain engagements	RE6	0,711	0,664	0,664	0,908	Professional commitment	PC1	0,849	0,663	0,663	0,940
	ACR1	0,744					PC6	0,723			
	ACR2	0,858					PC7	0,818			
	ACR3	0,810					PC8	0,752			
	ACR4	0,879					PC9	0,882			
Assignment of engagement team	ACR5	0,771	0,697	0,697	0,901		PC10	0,872			
	AE2	0,797					PC11	0,846			
	AE3	0,895					PC15	0,753			
	AE4	0,885					Audit quality	AQ3			
AE5	0,753	AQ4	0,878								
Engagement performance	EP1	0,826	0,609	0,609	0,916			AQ6			
	EP3	0,806				AQ7		0,889			
	EP6	0,738				AQ8		0,887			
	EP7	0,788				AQ10		0,815			
	EP9	0,750				AQ11		0,813			
	EP10	0,785									
EP11	0,766										

Table 2 – Hypothesis Testing result

Hypothesis	Construct	Original Sample	T-Statistics	Result
H1	LRA -> AQ	0,257	1,786	Rejected
H2	RE -> AQ	0,486	3,020	Accepted
H3	ACR -> AQ	0,089	0,683	Rejected
H4	AE -> AQ	-0,110	0,466	Rejected
H5	EP -> AQ	0,098	0,384	Rejected
H6	M-> AQ	0,075	0,500	Rejected
H7	D -> AQ	0,119	0,827	Rejected
H8	LRA*PC -> AQ	-0,012	0,092	Rejected
H9	RE*PC -> AQ	-0,288	1,312	Rejected
H10	ACR*PC -> AQ	0,172	1,002	Rejected
H11	AE*PC -> AQ	0,031	0,138	Rejected
H12	EP*PC -> AQ	0,051	0,164	Rejected
H13	M*PC -> AQ	-0,032	0,154	Rejected
H14	D*PC -> AQ	0,162	0,837	Rejected

Table 3 – Discriminant Validity Testing Results

	LRA	RE	ACR	AE	EP	M	D	PC	AQ		LRA	RE	ACR	AE	EP	M	D	PC	AQ
LRA1	0,752	0,413	0,454	0,304	0,495	0,414	0,370	0,004	0,439	M1	0,500	0,472	0,580	0,589	0,683	0,823	0,564	0,096	0,491
LRA2	0,734	0,343	0,498	0,336	0,478	0,411	0,414	0,039	0,430	M2	0,480	0,377	0,595	0,614	0,697	0,796	0,500	0,014	0,314
LRA3	0,855	0,543	0,655	0,458	0,624	0,441	0,425	0,119	0,617	M3	0,239	0,268	0,435	0,625	0,447	0,740	0,315	0,092	0,255
RE1	0,483	0,875	0,445	0,545	0,613	0,348	0,522	0,224	0,601	M5	0,422	0,409	0,472	0,580	0,562	0,804	0,466	0,104	0,412
RE2	0,411	0,866	0,346	0,499	0,614	0,407	0,563	0,125	0,705	D1	0,428	0,478	0,461	0,431	0,522	0,600	0,873	0,065	0,487
RE3	0,477	0,879	0,401	0,460	0,601	0,462	0,579	0,236	0,774	D2	0,480	0,662	0,426	0,443	0,590	0,436	0,874	0,112	0,643
RE4	0,506	0,788	0,534	0,534	0,543	0,388	0,483	0,371	0,671	D3	0,409	0,467	0,558	0,546	0,549	0,546	0,835	0,171	0,494
RE6	0,484	0,711	0,439	0,462	0,603	0,484	0,466	0,101	0,455	PC1	0,042	0,076	0,226	0,234	0,160	0,101	0,136	0,849	0,154
ACR1	0,496	0,406	0,746	0,533	0,595	0,469	0,472	0,210	0,437	PC6	0,042	0,027	0,056	0,049	0,057	0,033	0,007	0,723	0,136
ACR2	0,544	0,368	0,858	0,584	0,552	0,602	0,451	0,220	0,407	PC7	0,055	0,193	0,203	0,148	0,151	0,069	0,008	0,818	0,239
ACR3	0,652	0,476	0,810	0,527	0,549	0,535	0,457	0,200	0,571	PC8	0,097	0,063	0,124	0,081	0,037	0,046	0,069	0,752	0,007
ACR4	0,612	0,502	0,879	0,642	0,627	0,557	0,456	0,204	0,586	PC9	0,013	0,253	0,237	0,277	0,194	0,105	0,202	0,882	0,269
ACR5	0,484	0,283	0,771	0,602	0,571	0,548	0,411	0,221	0,333	PC10	0,121	0,315	0,287	0,312	0,321	0,154	0,205	0,872	0,275
AE2	0,378	0,424	0,504	0,797	0,592	0,448	0,282	0,073	0,351	PC11	0,090	0,355	0,215	0,321	0,328	0,180	0,159	0,846	0,280
AE3	0,396	0,539	0,667	0,895	0,753	0,657	0,472	0,246	0,515	PC15	0,057	0,167	0,209	0,196	0,142	0,064	0,034	0,753	0,201
AE4	0,382	0,578	0,568	0,885	0,733	0,682	0,566	0,349	0,514	AQ3	0,578	0,668	0,636	0,514	0,583	0,381	0,528	0,316	0,869
AE5	0,467	0,440	0,619	0,753	0,736	0,706	0,465	0,209	0,361	AQ4	0,571	0,729	0,486	0,442	0,584	0,420	0,552	0,219	0,879
EP1	0,538	0,625	0,482	0,679	0,826	0,686	0,619	0,145	0,543	AQ6	0,466	0,631	0,440	0,371	0,523	0,361	0,541	0,164	0,853
EP3	0,432	0,548	0,547	0,805	0,806	0,629	0,488	0,293	0,524	AQ7	0,565	0,745	0,552	0,554	0,635	0,449	0,530	0,280	0,889
EP6	0,423	0,632	0,550	0,712	0,738	0,453	0,478	0,302	0,544	AQ8	0,507	0,643	0,428	0,457	0,567	0,384	0,604	0,264	0,885
EP7	0,537	0,570	0,479	0,573	0,788	0,544	0,404	0,068	0,481	AQ10	0,609	0,680	0,574	0,428	0,524	0,465	0,518	0,244	0,818
EP9	0,712	0,498	0,633	0,528	0,750	0,524	0,414	0,222	0,569	AQ11	0,577	0,652	0,441	0,426	0,620	0,474	0,571	0,162	0,812
EP10	0,572	0,522	0,609	0,653	0,785	0,672	0,605	0,123	0,529										
EP11	0,533	0,496	0,566	0,658	0,766	0,690	0,516	0,157	0,468										

The final conclusion that can be obtained from the three tests that have been done is the constructs and indicators used in this study have been valid and reliable because have already qualified convergent validity, discriminant validity, and reliability.

Hypothesis testing. Hypothesis testing is done by comparing t-statistic value with t-table value. If t-statistic value > 1,96 then hypothesis accepted whereas if t-statistic value < 1,96 then hypothesis rejected. An overview of hypothesis testing results can be seen in Table 2.

DISCUSSION OF RESULTS

This study examines audit quality by using QCS elements contained in SA 220. The results showed that leadership responsibilities for quality on audit do not affect audit quality. The results of this study are not in line with the existing statement in Question and Answer (TJ) 03 by the Assistance and Implementation Professional Standards Committee (KAISP) IAPI in 2015. When the leaders of the public accounting firm lack of understanding of the QCS, the public accounting firm becomes pessimistic in implementing the QCS (Ismail *et al.*, 2008) so policies and procedures related to leadership responsibility for quality on audit that used as guidelines for public accounting firms in controlling the quality of their services will be less effective (Abidin, 2012). Furthermore, based on the results of the study known that relevant ethical requirements affect audit quality. The results of this study reinforce the results of previous studies that is Maulidiani & Witjaksono (2014) and Fauji (2015) which also states that independence in the relevant ethical requirements is an element in the QCS that affect audit quality.

The results also show that Acceptance and continuance of client relationships and certain engagements as policies and procedures that must be owned by every public accounting firm does not affect audit quality. The results of this study support the results of Fauji (2015) but also denied the results of Putri (2010). This study found that Assignment of engagement team as the policies and procedures that must be owned by every public accounting firm does not affect the audit quality. The results of this study are contrary to the results of Fauji (2015). Assignment of engagement team is not fully effective in managing public accounting firms in maintaining the quality of their audits because of difficulties for

public accounting firms to specialize personnel on a particular client industry (Abidin, 2012). In addition, this study also found that engagement does not affect audit quality. The results of this study do not support the results of previous studies conducted by Nasution (2008) and Fauji (2015).

Based on the results of this study known that Monitoring does not affect audit quality. The results of this study do not support previous studies conducted by Nasution (2008) and Ikbal (2008). Inspection is a part of monitoring (SPM 1 dan SA 220) that its implementation takes a lot of time (Ismail *et al*, 2008) and costly so the public accounting firm considers that inspection is a form of waste (Fauji, 2015). The study also found that Documentation as the policies and procedures that must be owned by every public accounting firm does not affect audit quality. No effect of documentation on audit quality because the creation of documentation requires judgment and depends on a number of factors, such as firm size and number of offices as well as the nature and complexity and organizations of the practice of public accounting firms (Question and Answer 03 by the Assistance and Implementation Professional Standards Committee IAPI, 2015), in addition Documentation is a new element of QCS regulated in SPM 1 and SA 220 which previously was not present in SPM section 100.

This study also tested the professional commitment in moderating the relationship between QCS elements contained in SA 220 with audit quality. The results show that professional commitment does not moderate the relationship between the seven elements in QCS that is leadership responsibilities for quality on audit, relevant ethical requirements, acceptance and continuance of client relationships and certain engagements, assignment of engagement team, engagement performance, monitoring, and documentation with audit quality. The results of this study do not support the studies of Jeffery *et al*. (1996); Lui *et al*. (2001) Gendron *et al*. (2006); Greenfield *et al*. (2008); and Azis (2016) which states that professional commitment as loyalty of a public accountant to maintain and run its professional institutions, as well as making public accountants regard the standards and codes of ethics as a key attribute of the profession and believe the standards and codes of ethics must be strictly binding and enforced within the domain of public accountants so that public accountants are more likely to comply with standards and public rules and public accountants will not engage in adverse activities for the organization.

CONCLUSION

Based on the test results it can be concluded that:

From seven elements of the QCS contained in SA 220 that is leadership responsibilities for quality on audit, relevant ethical requirements, acceptance and continuance of client relationships and certain engagements, assignment of engagement team, engagement performance, monitoring, and documentation, only Relevant ethical requirements affect audit quality.

Professional commitment cannot moderate the relationship between the seven elements of QCS consisting of is leadership responsibilities for quality on audit, relevant ethical requirements, acceptance and continuance of client relationships and certain engagements, assignment of engagement team, engagement performance, monitoring, and documentation on audit quality.

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