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Analysis of Auditor Professionalism and Reliability of Audit Evidence in the Small-medium Audit Firms (Kap) in North Jakarta

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Abstract: The purpose of this research is to analyze the impact of the auditor professionalism with the reliability of audit evidence in small-medium audit firms in North Jakarta. The Factors that tested in this research is the professionalism of auditor's as an independent variable, while the reliability of audit evidence as the dependent variable. In this study the methods used are associative method. Sample of this research is obtained from auditor staff of the small-medium audit firms in North Jakarta. Data of this research is primary data and selection of sampling used convenience sampling method. Data analyzed using Structural Equation Modelling (SEM). The results showed that professionalism auditor's significant positively impact on the reliability of audit evidence on the small-medium audit firm in North Jakarta. The amount of influence auditor's professionalism shown by the R² value of 55%, while the remaining 45 % is influenced by other factors.

Keywords: Auditor Professionalism, Reliability of Audit Evidence, small-medium audit firms

INTRODUCTION

Auditor is expected to provide an assessment that is free and does not show partiality to anyone on the information presented. In producing audit reporting that can be accountable for, the auditor requires audit evidence prior to the audit process. Audit evidence is important because the audit evidence is used as a basis for the auditor's assessment of the client financial statements.

The public need reliable financial information, will lead to the emergence of the profession of Certified Public Accountants (CPA). The profession is growing in line with the development community needs the services of a competent and trustworthy, to assess the fairness and accountability of a management's assertions of financial statements that are presented to external parties.

According to Mulyadi (2010: 27) the use of professional expertise with careful and thorough consideration of the use of healthy means in determining the scope, in the selection of methodologies, and in the selection of tests and procedures and in evaluating and reporting the results of the audit.

Auditors should use sound professional judgment in determining the standards applied for the work performed, including collecting reliable audit evidence.

The above statement shows that with enough experience, an auditor can determine professionalism, performance, and the commitment and quality of the company. In connection with the implementation of the tasks of the audit, each auditor equipped with rules and code of conduct binding. For that, it takes its name auditor attitude that can be used as a guideline for other junior auditor. Because as someone who has a tough job that is fully responsible for the results of his opinions. Auditors are required to be a professional. Therefore, any form of pressure and intervention from the client should serve as a challenge in relation to the work as a public accountant.

There is some of the factors that affect the professionalism, such as devotion to the profession, social obligations, the independence of the auditors, confidence in the profession, and the relationships among auditors. Based on the reasons above, I intend to conduct a study of : “Effect of Auditor Professionalism and Reliability of Audit Evidence On The Small-Medium Audit Firms (KAP) In North Jakarta”.

My study has two major contributions. First, This study is expected to be used as input for the small medium audit firms in North Jakarta in order to obtain reliable audit evidence. Second, This study is expected to provide a positive influence on the development of audit profession, in determining a reliable audit evidence.

The rest of the paper proceeds as follows. The following section describes the institutional background of this work. The third section reviews related studies and develops our hypotheses. The methodology and sample are discussed in the fourth. The empirical estimations and results are presented in the fifth section, and the sixth concludes this work.

INSTITUTIONAL BACKGROUND

Below is presented detail of sample small medium audit firms in North Jakarta

Table 1
Sample small medium audit firms

No	Audit Firms (KAP)
1	KAP Drs. A. Kadir Rahman, Ak, MM
2	KAP Ghazali, Sahat dan Rekan
3	KAP Noor Salim, Nursehan & Sinarahardja
4	KAP Handoko & Suparmun
5	KAP Teguh Sentosa
6	KAP Mulyawati, Rini & Rekan

REVIEW RELATED STUDIES AND HYPOTHESES DEVELOPMENT

Based on research by (Putri Noviyani and Bandi, 2002), “The Effect of experience and training of the structure of the auditor’s knowledge of the errors”. This study aims to determine the effect of accretion of experience and training of the structure of the auditor’s knowledge of the errors, which include: types

of different error is known, attention to the violation of the purpose of controlling if an error occurs, and the attention of the department where the errors occurred. The study was conducted through a survey, with respondents of the auditor in public accounting firm in the area of Java that has a position as a partner, supervisor, and assistant auditor. The results obtained in this study is an experience to be a positive influence on the auditor's knowledge about the types of errors that different knew, the auditor's attention to the violation of the purpose of controlling if an error occurs. But it is not significant to the auditor's attention on the department where the errors occurred. Whereas, for training, no significant effect on the kinds of errors that different known auditor, but significant effect on the auditor's attention on the department where the errors occurred.

According to a study made by ((Trimanto Setyo Ward and Puti Ayu Chrysanthemum, 2011) "The Effect of experience and professional judgment of auditors to audit the quality of evidence collected". Samples from this study are auditors working in 10 public accounting firm in Bandung. The method used is descriptive explanatory with survey approach, and using a questionnaire as data collection. Results obtained that experience and the auditor's consideration simultaneously and partially a significant effect on the quality of audit evidence collected material. F count (55.60) > F table (4.24), and individually, auditor experience significant influence where t count (3.654) > t table (2.05). Likewise, the significant influence of professional judgment by the t count (2.504) > t table (2.05).

Based on a study made by (Nensitriyas Sulandari, 2012), "Effects of measures supervision and training of auditors in the professionalism of auditors beginner". This research was carried out by distributing 45 questionnaires in Public Accountant in Yogyakarta and Solo. The results of this study, measures Supervision and Training Auditor significant positive effect on Auditor Professionalism starters. It can be seen from the F test analysis showed that the calculated F value of 6.105 with a probability of 0.006. F table value 3.320 with a probability of 0.05. So the value of F count larger than F table (6.105 > 3.320) with a probability of less than 0.05 (0.006 < 0.05). Rated R for 0532. R square shows 0.283 (28.3%) where 28.3% is affected by the Auditor Professionalism beginner Measures for Supervision and Training Auditor. The significant value of measures influence Auditor Supervision and training of less than 0.05. So it can be concluded that the Auditor Training Measures for Supervision and significant positive effect on Auditor Professionalism beginner.

LITERATURE REVIEW

Professionalism Auditor

Based on Tjiptohadi in Noor (2005), the professionalism of understanding the language can have several meanings. First, professionalism means a skill, have certain qualifications, experience appropriate areas of expertise, or obtain a reward for his skills. A person can be said to have attended the course professional when certain causes have skills or special qualifications. Second, the sense of professionalism refers to a standard of work that moral principles and professional ethics. Moral principles, as well as the general norms of society, directed accountants to behave in accordance with the order of the life of a professional. Third, professional moral means. Levels moral person who distinguishes between the auditor of the other auditors. One's moral and attitude uphold professional ethics are highly individualized.

According to Yendrawati (2008: 76) professionalism is the concept of measuring how professionals view their profession which is reflected in their attitudes and behavior. To measure the level of professionalism not only takes an indicator that says that a professional said. But it also requires external factors such as how people behave in their duties. So there is a picture that says that professional behavior is a reflection of professionalism.

Dimensions of Professionalism

Professionalism is the main requirement for people who worked as an external auditor. Professionals in the profession of the external auditor by Sri Lastanti (2005: 168) stated that there is fifth dimension of professionalism :

- 1) **Dedication to the profession:** Dedication, professionalism is reflected in the dedication to use the knowledge and skills possessed. The determination to continue to implement the work despite inadequate extrinsic rewards. This attitude is an expression of the total self outpouring of employment. Work is defined as a destination, not just as a means to an end. The totality of this has been a personal commitment, so that the expected major compensation of work is spiritual satisfaction, and then the material.

Devotion to their profession is a commitment that is formed from within oneself professionally, without coercion from anyone, and consciously responsible for the profession (Elisha and Icu, 2010: 108). A person who performs a job that is sincere then the results of such work will tend to be better than someone who did forced.
- 2) **Social Responsibility:** Social Responsibility of the profession in society will develop the mental attitude to do the best job possible. Social obligation is a view of the important role of the profession as well as the benefits that arise both by society and by professionals for their work is. Auditor awareness about the role.
- 3) **Independence of the Profession:** Independence meant that as a view of the professional person should be able to make their own decisions without pressure from other parties (government, clients, those who are not members of the profession). Any intervention from outside is considered as barriers to professional independence. Many people who want a job with privileges to make the decision to work without closely monitored. Sense of independence can be derived from the freedom to do what is best according to the concerned in special situations. The need for independent is a view that someone doing professional should be able to make their own decisions without pressure from others.
- 4) **Confidence in the Profession:** Confidence in the profession is a belief that the ultimate authority for assessing the professional work is a fellow professional, not people who do not have extensive competence in the field of science and work. Confidence in the rule itself or profession (self-regulation Belief) meant that the ultimate authority for assessing the professional work is a fellow professional, not outsiders who do not have competence in the fields of science and their work.
- 5) **Relationships among Profession:** Relationships with other professions is used as a reference professional associations, including formal organizations and informal groups of colleagues as the main idea of the work. Bond building professionals through professional awareness.

Dedication to the profession of professional dedication is mirrored by using the knowledge and skills possessed, determination to continue to implement a reduced work although extrinsic rewards. This attitude is an expression of the total self outpouring of employment. Work is defined as the destination. The totality of this is a self commitment, so that the expected major compensation of work is spiritual satisfaction and after that the new material.

Society has a special meaning in related to professionalism. They are expected to act at a higher level than most members of the public. Professional terms means the responsibility to behave more than just fulfill the responsibilities assigned to him and more than meets the laws and regulations of society.

The underlying reasons for the need for high professional conduct in any profession is the need for public confidence in the quality of services provided by the profession, regardless of which is done individually. public confidence in the quality of professional services increases if the profession realize the standards of work and behavior are high.

Reliability of Audit Evidence

Based on Auditing Standards (“SA”) 500 (Ref: Para. A1-A25) explained that the auditor should design and perform audit procedures that are appropriate to the condition to obtain sufficient and appropriate audit evidence.

According to Arens (2013: 154) there are two determinants of the reliability of audit evidence is accuracy and adequacy :

Accuracy

The accuracy of the evidence is a measurement of the quality of evidence, which means that the evidence relevant and reliable in meeting the objectives of the audit for groups of transactions, balances, accounts and related disclosures. If the evidence considered very precise, it is helpful in convincing the auditor that the financial statements presented fairly. The accuracy of the evidence can be improved simply by selecting the most relevant audit procedures or provide material evidence to be most reliable.

- (a) Relevance Evidence:** Evidence must be associated with or relevant to the audit objectives that have been previously tested by the auditor before the material can be said right evidence. Relevance is only related to specific audit objectives, since the evidence may be relevant to an audit purposes but not for other purposes.
- (b) Reliability evidence:** The reliability of the evidence refers to the rate at which the evidence is reliable or trustworthy. Such as relevance, if convincing evidence is considered to be very helpful auditor to believe that the financial statements presented fairly. Six characteristics of the reliability of audit evidence materials, including:
 - 1) Independence Employer Information
Evidence obtained from parties outside the entity clients be more reliable than the material evidence obtained from within. Communication with the bank, legal counsel or customers usually considered to be more reliable than the accepted answer from the question and answer session with the client. Similarly, documents that originate from outside of the client organization, such

as insurance policies, dianggap more reliable than the documents that come from within the company.

2) Effectiveness of Internal Control Client

If the client's internal control is effective, the evidence found to be more reliable than if the client's internal control is weak. For example, if the internal control is effective on sales and billing, the auditor may obtain a more reliable material evidence of sales invoices and shipping documents than if control is inadequate.

3) Direct Knowledge Auditor

Evidence obtained directly by the auditor through physical examination, observation, recalculation, and inspection more reliably than information obtained indirectly. For example, if the auditor calculates gross profit as a percentage of sales and compares it with the previous period, material evidence more reliable than if the auditor only rely on the calculation of the controller.

4) Qualifying Individuals Providing Information

Although independent sources of information, evidence and will not be reliable unless the individuals who provide information are the people who are competent in their field. Thus, the communication from counsel and bank confirmations are usually more reliable than the confirmation of accounts receivable from people who do not understand the world of business. Similarly, the material evidence obtained directly by the auditor may become unreliable if the auditors lack the ability to evaluate the evidence material.

5) The level of Objectivity

Materials objective evidence is more reliable than the material evidence to require an assessment to determine if material evidence is true. Examples objectivity of evidence i.e. confirmation of accounts receivable and bank balances, physical calculations on securities and cash, and add to the bottom (footing) a list of accounts payable to determine whether the amount corresponding to the balance in the ledger.

6) Timeliness

Timeliness of audit evidence refers to evidence the material when it is collected or the period covered by the audit. Materials are usually more reliable evidence for the balance sheet accounts as material evidence is obtained when approaching the balance sheet date. For example, the calculation of the auditor on securities on the balance sheet date is more reliable than the calculation done two months earlier. For the accounts of profit and loss, material evidence is more reliable if there are samples of whole period pengauditsn, eg random sample of sales transactions for the entire year, compared to just a portion of a certain period, for example, the sample was restricted only from the first 6 months.

Adequacy

The quantity of material reflects the adequacy of evidence obtained. Sufficiency of the evidence is generally measured in the sample selected by the auditor, the following explanation regarding adequate sample size. For a selected audit procedures, evidence obtained from a sample of 100 is usually considered to be more

adequate than the sample totaling 50. Two important factors in determining the adequacy of the sample size is expected auditors to misstatements and the effectiveness of internal control client. For example, suppose that in doing audits on PT X auditor concludes the possibility of inventory obsolescence is low. Similarly, if the auditor concludes that the client's internal control the recording of fixed assets is effective, it can be smaller sample size in the audit on the acquisition of fixed assets.

In addition to the size of the sample, each element being tested will affect the sufficiency of the evidence. Sample containing the elements of the population with a nominal value (rupiah) is high, the elements that have a high possibility of misstatements, and the elements that represent the population usually considered adequate. When determining the reliability of the evidence, the auditor should evaluate the accuracy and adequacy, including all the factors that influence it, has been fulfilled.

HYPOTHESES DEVELOPMENT

H1: There is an influence between auditor profesionalism and reliability of audit evidence.

RESEARCH METHODOLOGY

Location and Time

I obtained data on Small-Medium Audit Firms (KAP) in the area of North Jakarta, which is registered in the Directorate of Indonesian Institute of Certified Public Accountants (IICPA), 2015. Research is done from June 2016 until July 2016.

Methodology

Research methodology used is a method of associative or influence. Sugiyono (2008: 82), "associative research is research that aims to determine the effect of two or more variables". This method was chosen with the objective characteristics of the study to be achieved, which is to determine the Effects of professionalism auditor on the reliability of audit evidence on Small-Medium Audit Firms (KAP) in North Jakarta.

Sample sized used is 90 auditor which works in Small-Medium Audit Firms (KAP) in North Jakarta see table below.

Structural Equation Modelling

Structural Equation Modelling used in this study to predict how far the change in the value of the dependent variable, the value of the independent variable in the manipulation. Structural Equation Modelling in this study was formulated as follows: $Y = a + bX$

Where :

Y = Reliability of Audit Evidence

X = Professionalism Auditor

a = Constant

b = regression coefficient

Table 2
Operational Variables

<i>Variables</i>	<i>Indicators</i>	<i>Sub Indicator</i>	<i>Likert</i>
Professionalism Auditor (X)	1. Dedication to the profession	1. Social Responsibility	1-5
		2. Total recumbency to profession.	1-5
	2. Social Responsibility	Service to public interest	1- 5
	3. Independence of the Profession	1. Decision making	1- 5
		2. Self confidence.	
4. Confidence in the Profession	Regulation to profession	1- 5	
5. Relationships among Profession	Interaction with profession		
Reliability of Audit Evidence (Y)	1. Accuracy	1. Relevance	1-5
		a. Relevance	
	b. Reliability	2. Independence of informer	
		3. Effectiveness of client IC	
	2. Adequacy	4. Qualification of informer	
		5. Objectivity	
		6. Tiemliness	
		7. Adequacy	
		8. Relibility	
9. Sample size		1- 5	

RESULT AND DISCUSSIONS

Object Research

This research was intended to auditor working in Small-Medium Audit Firms (KAP) in North Jakarta. Auditor who participated in this research include managers, supervisor, senior auditor, as well as junior auditor. The data collection is carried out through research questionnaire distributed directly by visiting respondents who worked at the firms in North Jakarta. Researchers took a sample of 90 auditors working in Small-Medium KAP in North Jakarta. Questionnaires were distributed amounting to 90 sets and the number of questionnaires returned questionnaires is as much as 84 or 93%. Questionnaires were not returned as much as 6 sets or 7%. Questionnaires which can be processed amounted to 80 or 89%, while the questionnaire which can not be processed because it is not completed by respondents as many as 4 or 4%. A description of the sample data is presented in Table 3 below

Table 3
Sample data

<i>No</i>	<i>Description</i>	<i>Total</i>	<i>Percentages</i>
1	Total questionnaires distributed	90	100%
2	Returned	84	93%
3	Not returned	6	7%
4	Incomplete	4	4%
5	Process	80	89%

The distribution of questionnaires of this research can be seen in the table 4 below

Table 4
Distribution of questionnaires

<i>No</i>	<i>Audit Firms</i>	<i>Questionnaire sents</i>	<i>Questionnaire returned</i>
1	KAP Drs. A. Kadir Rahman, Ak, MM	15	14
2	KAP Ghazali, Sahat dan Rekan	15	15
3	KAP Noor Salim, Nursehan & Sinarahardja	15	13
4	KAP Handoko & Suparmun	15	12
5	KAP Teguh Sentosa	15	12
6	KAP Mulyawati, Rini & Rekan	15	14
	Total	90	80

Characteristics Profile of Respondents

Table 5 below presented a description of the respondents by education.

Table 5
Education respondent

<i>Education</i>	<i>Total</i>	<i>Percentages</i>
S1	66	82,50%
S2	14	17,50%
	Total	80
		100,00%

Table 6 below presents a description of the respondents by tenure.

Table 6
Repsondent Tenure

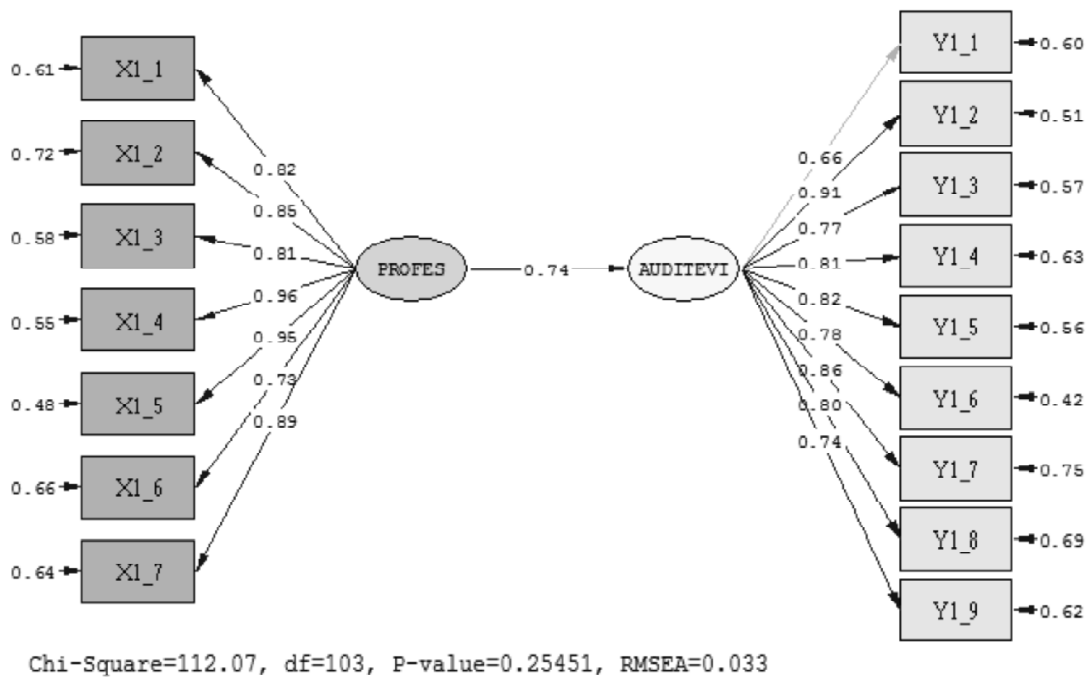
<i>Tenure</i>	<i>Total</i>	<i>Percentages</i>
< 1 years	8	10,00%
1-5 years	13	16,25%
>5 years	59	73,75%
	Total	80
		100,00%

Table 7 below presents a description of the respondents by position/level

Table 7
Respondent position

<i>Positions</i>	<i>Total</i>	<i>Percentages</i>
Supervisor	9	11,25%
Manager	21	26,25%
Auditor Senior	44	55,00%
Auditor Junior	6	7,50%
Total	80	100,00%

Figure below is presented the result of output from SEM



Validity test result

Table below is result of validity test Professionalism Auditor (X)

Table 8
Validity test of professionalism auditor

<i>No.</i>	<i>Statement</i>	<i>R Calc</i>	<i>R tabel</i>	<i>Result</i>
1	Point X_01	0.82	0.220	Valid
2	Point X_02	0.85	0.220	Valid
3	Point X_03	0.81	0.220	Valid
4	Point X_04	0.96	0.220	Valid
5	Point X_05	0.95	0.220	Valid
6	Point X_06	0.73	0.220	Valid
7	Point X_07	0.89	0.220	Valid

Table below is result of validity test Reliability of Audit Evidence (Y)

Table 9
Validity test of reliability of audit evidence

<i>No.</i>	<i>Statement</i>	<i>R Calc</i>	<i>R tabel</i>	<i>Result</i>
1	Point Y_01	0.66	0.220	Valid
2	Point Y_02	0.91	0.220	Valid
3	Point Y_03	0.77	0.220	Valid
4	Point Y_04	0.81	0.220	Valid
5	Point Y_05	0.82	0.220	Valid
6	Point Y_06	0.78	0.220	Valid
7	Point Y_07	0.86	0.220	Valid
8	Point Y_08	0.80	0.220	Valid
9	Point Y_09	0.74	0.220	Valid

The correlation coefficient is used to determine how strong the relationship between the dependent and independent variables. Here are the results of processing data presented below this :

Structural Equations

$$\text{AUDITEVI} = 0.74 * \text{PROFES}, \text{Errorvar.} = 0.45, R^2 = 0.55$$

$$\begin{matrix} (0.15) & (0.16) \\ 5.08 & 2.90 \end{matrix}$$

Interpretation of the results of correlation analysis shown above, Between the auditor professionalism variable (X) the reliability of audit evidence (Y) have a positive relationship with a strong level indicated by the r value of 0.741. This may imply that the relationship between the professionalism of auditors with the reliability of audit evidence is positive or unidirectional, which means an increase in the professionalism of auditors will increase the reliability of audit evidence.

Based on the results of structural equation modelling above, it can be obtained by a regression line as follows:

$$\text{AUDITEVI} = 0.74 * \text{PROFES},$$

According to the table above, shows that $R^2 = 0.55$, this can be interpreted to mean that the influence of the professionalism of the auditor on the reliability of audit evidence amounted to 0.55, or in other words 55.0% of the variation value of the variable Y (the reliability of audit evidence) can be explained by the variable X while the remaining 45.0 % is the contribution or influence of other variables that are not included in this study model.

DISCUSSION

Professionalism auditor proven positive effect on the reliability of audit evidence on the audit firms in North Jakarta. It is shown from t count for the professionalism of auditors variable (X) is greater than the value ttable, namely $5.08 > 2.90$. Thus H_0 rejected and H_a accepted. It can be concluded that the professionalism of auditor variables have a significant influence on the reliability of audit evidence in Small-Medium KAP North Jakarta.

Research conducted by Lavin (1976) in Alim *et al.* (2007: 2) shows that there is a significant relationship between professionalism, the quality of audits in this case the reliability of audit evidence. It becomes very important for an auditor to remember that the level of professionalism of the auditor is needed to do a job. It required attitude and strong principles to maintain the professional attitude. Because no matter how professional attitude can be something very valuable. Public views on the performance of auditors at this time has become something that is awaited, and expected to be a reference in a business activity, such as investments, and those who just want to know the performance of a company. According Ussahawanitchakit (2008) professionalism behaviors associated positively affect the quality of auditing in this case the reliability of audit evidence.

Moreover, in another study conducted by him, professionalism also have a positive relationship to audit quality in this case the reliability of audit evidence. Furthermore, according to Baotham (2007) showed that professionalism positive and significant effect on audit quality in this case the reliability of audit evidence.

CONCLUSION

Based on the research that has been described in previous alinea, the study concluded that Professionalism auditor has positive and significant effect on the reliability of audit evidence on the small-medium audit firms in North Jakarta based on the results of hypothesis testing that can be interpreted that the increased professionalism of auditors have a significant impact on improving the reliability of audit evidence in Small-Medium KAP North Jakarta, The amount of influence auditor professionalism shown by R2 values of 0.55, this can be interpreted to mean that the influence of the professionalism of the auditor on the reliability of audit evidence amounted to 55.0%, or in other words 55.0% of the variation value of the variable Y (the reliability of audit evidence) can be explained by the variable X while the remaining 45.0% is the contribution or influence of other variables that are not included in this study model.

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Analysis of Auditor Professionalism and Reliability of Audit Evidence in the Small-medium Audit Firms (Kap)

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