

Can Audit Fees and Auditor Competence Affect Auditor Motivation?

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ARTICLE DETAILS	ABSTRACT
Article History <i>Received:</i> <i>Accepted:</i> <i>Published Online:</i>	The purpose of this study was to determine and analyze the effect of audit fees and auditor competence on auditor motivation at the Public Accounting Firm (KAP) in Makassar city. The population in this study were all auditors who worked at KAP in Makassar, totaling 48 auditors. The sample selection was carried out using the census method, in which all members of the population were used as samples. The data used in this study are primary data collected by distributing questionnaires to all respondents, with data analysis techniques that will be carried out namely descriptive statistical tests, validity and reliability tests, classical assumption tests, multiple linear regression analysis and hypothesis testing which consists of testing partial (t test) and simultaneous test (f test). The results of the study show that audit fees have a positive and significant effect on auditor motivation. This indicates that the greater the fee received by an auditor, the more motivated he is in carrying out his duties. Meanwhile, auditor competence has a negative and significant effect on auditor motivation at the Public Accounting Firm in Makassar city.
Keywords Fee Audit; Kompetensi; Motivasi.	
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1. Introduction

The use of KAP in public sector audits is increasingly urgent due to the increasing breadth of BPK audit objects which are widespread throughout Indonesia and cover all three levels of government: Central, Provincial and District/City (Nasution, 2007; Nisa, 2016). The auditor is a public accountant who provides audit services to the audit to check the financial statements so that they are free from misstatement. External auditors are professional auditors who provide services to the general public, especially in the field of auditing financial reports prepared by their clients. Users of corporate financial information, such as investors, government agencies and the public rely on external auditors to produce unbiased and independent information. According to (Messier et al., 2006; Hapsari & Laksito, 2013), Certified public accounting firms (public accountants) are also called external auditors or independent auditors. This accountant is responsible for examining or auditing the published financial statements of the organization and providing an opinion on the information audited.

An external auditor practices as the sole owner or member of a public accounting firm. Called external because they are not employed by the entity being audited. External auditors audit financial reports for public and non-public companies. Auditing standards limit other types of audit services that can be provided by an external auditor to a financial statement audit client that is a public company. The main role of the external auditor is to provide an opinion whether the financial statements are free from material misstatement. In general, external auditors review information technology control procedures when assessing internal control as a whole (Messier et al., 2006; Erlina, 2013; Hapsari & Laksito, 2013).

Law Number 15 of 2004 and Law Number 15 of 2006 provide a great opportunity for KAPs who are motivated to audit state finances. According to (Mills, 1993; Nisa, 2016), the auditor's motivation in carrying out an audit is basically to continue the business and business continuity that benefits him. Motivation also arises because they believe that the auditor can carry out the audit, besides because there is a customer request and there is a commercial need.

The 1986 Code of Ethics for Public Accountants Chapter VII article 20 states that a public accountant is entitled to receive an honorarium for the knowledge he imparts to his professional work. The honorarium is usually known as the fee. The issue of fees is indeed very vulnerable because fees can affect the independence of an auditor. The greater the audit services provided, the greater the fee provided by the client, and an indication of loss of auditor professionalism (Andini, 2020; Hapsari & Laksito, 2013). This was reflected in PDAM Tasikmalaya Regency in 2004, in which case the auditor often returned to his office for business or family reasons. PDAM often provides accommodations to auditors every time they leave town even though there is no direct connection with the need for an audit, the auditors do not ask for accommodation but they do not refuse either. It is not surprising that the budget has swelled due to the facilities received by the auditor. The facilities received by the auditor are outside of the contract and exceed the fee received by the KAP (Hajering, 2021). From this case, it reflects that the loss of auditor professionalism is due to the large number of fees received outside of the contract that has been set by the KAP and the auditee (Siddiqi, 2017).

Many studies have analyzed the factors that influence the size of the audit fee. Simunic 1980 (Al Hazmi & Sudarno, 2013) made a study of the factors that affect the size of the fee given to an auditor. From the results of his research, it is known that audit fees are determined based on the size of the company being audited (client size), audit risk (on the basis of current ratio, quick ratio, D/E, litigation risk) and audit complexity (subsidiaries, foreign listed). Simunic's research was then used as a reference for subsequent studies regarding audit fees.

The amount of professional fees for members may vary depending on the risk of the assignment, the complexity of the services provided, the level of expertise required to perform the services, the cost structure of the KAP concerned and other professional considerations. The complexity of services referred to is the complexity of the company regarding the number of subsidiaries and the number of employees. According to (Nurlaelah, 2008; Hapsari & Laksito, 2013), what influences the audit fee is the auditor concentration ratio, the size of the public accounting firm, the size of the auditee company, and the number of subsidiaries. Halim 1995 (Hapsari & Laksito, 2013) states that the amount of the audit fee is determined by many factors. However, in principle, the four dominant factors determine, namely the financial characteristics, environment, operating characteristics and activities of the external auditors.

Nisa (2016), states that the professionalism of an auditor can be seen by the competence he has, with the competence he has, the auditor's work can run well, according to applicable audit standards. On the other hand, KAP professionalism in auditing state finances needs attention, because there are differences in regulatory standards, authorities and procedures in auditing state finances. The first general standard statement in the SPKN is: "Inspectors collectively must have adequate professional skills to carry out auditing duties". With this Statement of Examination Standards, all inspection organizations are responsible for ensuring that each inspection is carried out by inspectors who collectively have the knowledge, expertise and experience required to carry out the task. Therefore, inspection organizations must have procedures for recruiting, appointing, continuing development, and evaluating examiners to assist inspection organizations in retaining examiners who have adequate competence. There are several factors that are considered by the auditor who will carry out the audit engagement. This factor is usually related to the benefits that will be received by the auditor, such as audit fees, the ability or competence of the auditor to carry out the audit and environmental factors (eg market competition) (Hartadi, 2012; Nisa, 2016). Several other factors also influence when

public accountants consider carrying out audit engagements in the government audit market, for example the possibility of an auditor's distaste for carrying out government audit work, the problem of low audit fees, the need for special competence and the existence of political problems.

A competent person is a person who with his skills does the job easily, quickly, intuitively and rarely or never makes mistakes. Bedard (1986) defines competence as someone who has extensive procedural knowledge and skills shown in audit experience (Nurjanah & Kartika, 2016). The auditor must act as an expert in accounting and auditing. Achievement of expertise begins with formal education, which is then through experience and audit practice (SPAP, 2001). In addition, the auditor must undergo sufficient technical training which includes technical aspects as well as general education.

This research is a replication of research conducted by (Nisa, 2016) entitled "The Influence of Audit Fees, Auditor Competence and Changes in Authority on Auditor Motivation at Public Accounting Firms (KAP) in the city of Surabaya. The difference with previous researchers is the research variables and research subjects, the researchers used research subjects in Makassar, South Sulawesi. The equation with previous research is using two independent variables, namely Audit Fee and Auditor Competence, the same dependent variable, namely Auditor Motivation. Based on this, this study aims to determine whether audit fees and auditor competence affect auditor motivation.

2. Literature Review

Motivation can be interpreted as a person's strength (energy) which can lead to a level of persistence and enthusiasm in carrying out an activity, both from within the individual himself (intrinsic motivation) and from outside the individual (extrinsic motivation). How strong an individual's motivation will determine much of the quality of behavior he displays, both in the context of studying, working and in other lives. According to (Mills, 1993; Hanjani & Rahardja, 2014), the auditor's motivation in carrying out an audit is basically to continue the business and business continuity that benefits him. The auditor's motivation also arises because he believes that he can carry out the audit, besides because of customer requests and the existence of several commercial needs. Karnisa (2015), states that there are several motivational factors that are considered by the auditor in working, namely: there are variations in tasks and activities, audit fees, increased status, there are awards to be given and to demonstrate their ability to work.

The theory of motivation was put forward by Frederick Herzberg with the assumption that an individual's relationship with work is fundamental and that an individual's attitude towards work can very well determine success or failure (Sutedjo & Mangkunegara, 2013). Robbins (2013) views that job satisfaction comes from the presence of intrinsic motivators and that job dissatisfaction comes from the absence of extrinsic factors. Extrinsic factors (work context) include: wages, working conditions, job security, status, company procedures, quality of supervision and quality of interpersonal relationships among colleagues, superiors and subordinates.

Of the various types of motivational theories, the theory that is now widely adopted is the theory of needs. This theory assumes that human action is essentially to meet their needs. Experts who try to formulate human needs, including Abraham Maslow. Maslow formulated five levels of human needs (Mariani, 2012; Hariani et al., 2019), including: 1. Needs to sustain life (Physiological Needs). The manifestation of this need can be seen in three things, namely clothing, food and shelter. This need is a primary need to meet psychological and biological needs. 2. The need for a sense of security (Safety Needs). The manifestations of this need include the need for soul security, where humans are, the need for property security, fair

treatment, pensions, and old age security. 3. Social Needs. The manifestations of this need include the need to feel accepted by others (sense of belonging), the need to progress and not fail (sense of achievement), the power of participating (sense of participation). 4. The need for appreciation/prestige (esteem needs), the higher the status, the higher the prestige. This prestige and status is manifested in many ways, for example a mercy car, a fully air-conditioned work room, and so on. 5. The need to increase work capacity (self-actualization), this need manifests in the desire to develop mental and work capacity through seminars, conferences, academic education, and others.

Hazmi (2013) defines an audit fee as an honorarium charged by a public accountant to an auditee company for audit services performed by a public accountant for the determination of an audit fee conducted by a KAP based on the calculation of the principal audit fees consisting of direct costs and indirect costs. Direct costs consist of personnel costs, namely managers, supervisors, junior auditors and senior auditors. While indirect costs such as printing costs, computer depreciation costs, buildings and insurance. After calculating the main cost of the inspection, a bid will be made between the client and the public accounting firm. DeAngelo (Hartadi, 2012) states that audit fees are income whose amount varies because it depends on several factors in the audit assignment such as the size of the client company, the complexity of the audit services faced by the auditor, the audit risks faced by the auditor from the client and the name of the Public Accountant Firm that performs audit services.

The first general standard statement in the SPKN is: "Inspectors collectively must have sufficient professional skills to carry out their auditing duties". With this Statement of Examination Standards, all inspection organizations are responsible for ensuring that each inspection is carried out by inspectors who collectively have the knowledge, expertise and experience required to carry out the task. Therefore, inspection organizations must have procedures for recruiting, appointing, continuing development, and evaluating examiners to assist inspection organizations in retaining examiners who have adequate competence (Syahputra et al., 2015).

Webster's Ninth New Collegiate Dictionary 1983 (Nisa, 2016) defines competency as the skill of an expert. Where an expert is defined as someone who has a certain level of skill or high knowledge in a particular subject obtained from training and experience. Meanwhile (Saifuddin, 2004; Manik & Syafrina, 2018) defines that a competent person is a person who, with his skills, does the job easily, quickly, intuitively and very rarely or never makes mistakes. Based on this description it can be concluded that the competence of the auditor is the knowledge, expertise, and experience needed by the auditor to be able to carry out an audit objectively, carefully and thoroughly.

The APIP audit standard states that an audit must be carried out by a person who has sufficient expertise and technical training as an auditor. Thus, the auditor has not met the requirements if he does not have adequate education and experience in the field of auditing. In government audits, auditors are required to have and improve skills or expertise not only in audit methods and techniques, but in all matters relating to government such as government organizations, functions, programs and activities (Silfi et al., 2014). Appendix 2 of the SPKN states that: "Inspectors assigned to carry out inspections according to the Auditing Standards must collectively have: Knowledge of Auditing Standards that can be applied to the type of examination assigned and have the educational background, expertise and experience to apply this knowledge in the examinations carried out ; General knowledge of the environment of the audited entity, program and activity (object of examination)" (paragraph 10) and "Auditors who carry out financial audits must have expertise in accounting and auditing, and understand generally accepted accounting principles relating to the audited entity " (paragraph 11).

The competencies required in the audit process are not only in the form of mastery of accounting and auditing standards, but also mastery of audit objects. In addition to the two

things above, whether there is a program or process for increasing skills can be used as an indicator to measure the level of competence of the auditor. According to (Stone, 1995; Mariani, 2012; Tjun et al., 2012), competency is sufficient expertise that can be explicitly used to conduct audits objectively. Based on this description it can be concluded that the competence of an auditor is an auditor who with sufficient and explicit knowledge and experience can conduct an audit objectively, carefully and thoroughly.

Motivation is a worker behavior that is strongly influenced by money. One of the main factors that motivates someone to work is the problem of money. Money is also an incentive that determines work motivation. Money is very important for employees because it is a medium of exchange (Hai et al., 2019; Nisa, 2016; Robbins & Judge, 2013). Srinidhi and Gul 2006 (Nisa, 2016) state that an audit fee is a fee paid by the client to the public accountant to compensate for losses for his audit services. (Hoitash, 2005; Cristansy & Ardiati, 2018) states that the total audit fee is the sum of all fees paid to the auditor. Audit fees are divided into two categories: audit fees and non-audit fees. Audit fee is the total fee paid to the auditor for auditing services. Meanwhile, non-fee audits are other service fees that are paid apart from audit fees. (Nor, 2013; Hanjani & Rahardja, 2014), in his research found that the amount of income has a positive effect on motivation. The results of this study also reveal that the theory of expectations in the accounting profession influences the performance of audit staff. Lowenshon and Collins 2001 (Nisa, 2016), revealed that auditors pursue government sector audits because they believe that the desired reward instrumentalities can be achieved through conducting government audits. Research conducted by (Aji, 2016; Hajering, 2021; Nisa, 2016), found that there is a positive influence between audit fees received and motivation. Based on the explanation and results of previous research, a hypothesis is formulated as follows:

H1: Audit fees have an effect on auditor motivation at public accounting firms in the city of Makassar

Competence is someone who has knowledge (education, expertise and experience) and ethical attitudes and behavior at work (Cheng et al., 2003; Nisa, 2016; Pinto et al., 2020). Thomas (Nisa, 2016; Robbins & Judge, 2008), suggests that motivation is achieved when people have competence. Competence here is the achievement that a person feels when carrying out the activity of his choice in a highly skilled manner. (Nisa, 2016), states that competence is an important factor in increasing motivation at work. To be able to carry out audit duties properly, an auditor in carrying out an examination in addition to having knowledge must also have expertise (Achmad, 2012; Bedard & Chi, 1993; Nor, 2013). Expertise is the existence of knowledge about a particular environment, understanding of the problems that arise from that environment and skills to solve the problem. The results of the study (Hanjani & Rahardja, 2014; Nisa, 2016; Tjahjono & Adawiyah, 2019), found that auditor competence influences auditor competence. Based on the explanation and results of previous research, a hypothesis is formulated as follows:

H2: Auditor competence influences auditor motivation at public accounting firms in Makassar city

3. Research Method and Materials

This type of research is quantitative research with a survey approach. The population in this study were external auditors who worked at the Public Accounting Firm in Makassar, South Sulawesi, totaling 33 auditors. Sample selection was carried out using the census method, in which all members of the population were used as samples (Sugiyono, 2017). The data used in this study is primary data collected by distributing questionnaires to all respondents filled in

with several statements with five answer options which will be weighted with a score such as answers (Strongly Agree=5, Agree=4, Neutral=3, Disagree= 2, Strongly Disagree = 1). The data that has been collected will be analyzed through three stages of testing. The first stage is to perform descriptive statistical tests. The second stage is the research instrument test which consists of (validity test, reliability test). The third stage is the classical assumption test which consists of (normality test, multicollinearity test, heteroscedasticity test, linearity test). The fourth stage is to test all the hypotheses proposed in this study and will be proven through the coefficient of determination test, partial test (t test) and simultaneous test (f test).

4. Results and Discussion

The first stage in analyzing the research data is descriptive statistical analysis. Descriptive statistics are used to find the average value (mean) and standard deviation, maximum and minimum of the variable audit fees, auditor competence and auditor motivation.

Fee Audit (X1) has a minimum value of 19, a maximum value of 29, and a mean of 23.51 with 6 question items, so $(23.51: 6 = 3.918)$ so that 3.918 is on the value scale indicating the agreed answer choices. The standard deviation value indicates a deviation of 2.463 from the average value of the respondent's answers, while Auditor Competency (X2) has a minimum value of 26, a maximum value of 40, and a mean of 31.21 with 8 question items, so $(31.21: 8 = 3.901)$ so that 3.901 is on the value scale which indicates the answer choice agrees. The standard deviation value indicates a deviation of 3.603 from the average value of the respondents' answers. And Auditor motivation (Y) has a minimum value of 21, a maximum value of 30, and a mean of 24.96 with 6 question items, so $(24.96: 6 = 4.16)$ so that 4.16 is on the value scale indicating the agreed answer choices. The standard deviation value indicates a deviation of 2.391 from the average value of the respondents' answers.

The second stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (legitimate). The validity test was carried out by testing the correlation between the item scores and the total score of each variable, using the Pearson moment. Question items are said to be valid if the significance level is below 0.01 and 0.02.

The variable fee, competence and motivation of the auditor has a significant value less than 0.01 and 0.02 so that it can be concluded that the items from the statement are stated to be valid, and can be used for data collection. And the results of the reliability test show that all variables have a Cronbach's alpha value greater than 0.6. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, an answer that is relatively the same as the previous answer will be obtained.

The third stage is the classic assumption test which consists of a normality test. The data normality test is used to determine whether in a regression model the resulting errors have a normal distribution or not. In this study, to test the normality of the data, the Normal P-P Plot of Regression Standardized Residual was used. Based on Figure 2, it can be seen that the dots spread around the diagonal line, and the direction of their 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.

This shows that there is no heteroscedasticity in the regression model, so the regression model is appropriate to use to predict auditor motivation with the influencing variables, namely audit fees and auditor competence.

Next is the multicollinearity test which aims to see whether or not there is a high correlation between the independent variables in a multiple linear regression model. To test multicollinearity, it 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 0.10, then the model can be said to be free from multicollinearity.

The variables of competence, auditor commitment and motivation have tolerance values above 0.10 and VIF less than 10. This means that in the regression equation model there are no symptoms of multicollinearity so that the data can be used in this study.

The fourth stage is testing all hypotheses with a partial test (t test), simultaneous test (f test) and test the coefficient of determination. Partial test is used to see the effect of each independent variable on the dependent variable. The test is carried out with the t test, namely by looking at the significance value of t count. If the significance value of t count is <0.05 , it can be said that the independent variable has an influence on the dependent variable.

The Audit Fee variable has a significant level of 0.000, which is less than 0.05. This means that H1 is accepted and Ho is rejected so that it can be said that client pressure affects auditor motivation. And the Auditor Competency variable has a significant level of 0.017 which is less than 0.05. This means that H2 is accepted and Ho is rejected so that it can be said that competence influences auditor motivation.

The simultaneous test is used to test whether there is an influence of the independent variables as a whole on the dependent variable by using the F test. This test uses α of 5%. With the provisions, if the significance of Fcount is <0.05 then the proposed hypothesis can be accepted. Table 5 shows that Audit Fee and Auditor Competence simultaneously have a significant effect on Auditor Motivation, with a probability of 0.001. Because the probability is much smaller than the significant value of 0.05, the regression model can be used to predict the level of Auditor Motivation.

After the results of the classical assumption test have been 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. The multiple regression model in this study is to test the effect of the independent variable Audit Fee (X1) and Auditor Competence (X2) on the Auditor Motivation variable (Y). The following is a description of the results of multiple regression testing and the output table for testing using the help of the SPSS version 18.0 program.

$$Y = 18.333 + 0.623 X1 - 0.257 X2 + e$$

The model can be interpreted that the value of the constant is 18,333. This indicates that an auditor can still have auditor motivation at a constant even though the independent (free) variable is zero. The competency regression coefficient (b1) is 0.623 and is positive. This means that the value of variable Y will increase by 0.623 if the value of variable X1 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a direct relationship between the audit fee variable (X1) and the auditor's motivation variable (Y). The greater the competence of the auditor, the better the motivation of the auditor. While the results of the calculation of the competency variable, a t value of -0.257 is obtained with a significance level of 0.017. When viewed from the significance value which is less than 0.05, this means that the competency variable has a significant effect on auditor motivation. Meanwhile, based on the regression equation, it can be seen that the coefficient of the competency variable is negative, this means that the increase in respondents' perceptions that competency variables can result in a decrease in auditor motivation. Thus it can be concluded that H2 is accepted. This means that the influence of the competence of each auditor in the larger audit process on the profession can significantly reduce the work motivation of an auditor in examining financial statements.

The coefficient of determination aims to measure how far the ability of the model can explain the variation in the dependent variable. In testing the first hypothesis, the coefficient of determination can be seen from the value of Adjusted R Square (Adjusted R²) to find out how far the independent variables, namely audit fees and auditor competence, affect auditor motivation. The R² value has an interval between 0 and 1 ($0 \leq R^2 \leq 1$). If the value of R² is large (close to 1) it means that the independent variable can provide almost all the information needed to predict the dependent variable. Meanwhile, if the Adjusted R² is small, it means that the ability of the independent variable to explain the dependent variable is very limited.

Based on table 5 it can be seen that the magnitude of the coefficient of determination (R²) is 0.388. So that it can be said that 0.388 the dependent variable, namely auditor motivation (Y) in the model can be explained by the independent variables, namely audit fee variables (X1), and auditor competence (X2). Because the value of R² is large (close to 1), it means that the independent variable can provide almost all information needed to predict the dependent variable.

Discussion

The relationship between audit fees and auditor motivation is positive, this indicates that the greater the fee received by an auditor, the more motivated he is in carrying out his duties. The positive effect indicates that the effect of the audit fee is in the same direction as the task being carried out or in other words a high fee will affect the auditor's motivation and vice versa if the fee is low then the auditor's motivation is not good. Significant influence indicates that audit fees have a significant/important role in increasing auditor motivation. Motivation is a worker behavior that is strongly influenced by money. One of the main factors that motivates someone to work is the problem of money. Money is also an incentive that determines work motivation. Money is very important for employees because it is a medium of exchange. Audit fees are fees paid by the client to the public accountant to compensate for losses for his audit services. Audit fees are divided into two categories: audit fees and non-audit fees. Audit fee is the total fee paid to the auditor for auditing services. Meanwhile, non-fee audits are other service fees that are paid apart from audit fees. This research is in line with (Aji, 2016; Hajering, 2021; Nisa, 2016), in his research finding that there is a positive influence between audit fees received and auditor motivation.

The relationship between auditor competence and auditor motivation has a negative and significant effect on auditor motivation, when viewed from its significance value this means that the competency variable has a significant effect on auditor motivation. Meanwhile, based on the regression equation, it can be seen that the coefficient of the competency variable is negative, this means that the increase in respondents' perceptions that competency variables can result in a decrease in auditor motivation. This means that the influence of the competence of each auditor in the larger audit process on the profession can significantly reduce the work motivation of an auditor in examining financial statements. Competence is someone who has knowledge (education, expertise and experience) and attitudes and ethical behavior at work. Competence here is the achievement that a person feels when carrying out the activity of his choice in a highly skilled manner. The results of this study support the theories put forward previously which state that motivation is achieved when people have competence. Competence here is the achievement that a person feels when carrying out the activity of his choice in a highly skilled manner. This research is not in line with (Aji, 2016; Nor, 2013; Nisa, 2016), that a high degree of competence will have a positive effect on motivation.

5. Conclusion

Based on the results of the analysis and discussion that has been described, it can be concluded that audit fees have a positive and significant effect on auditor motivation, this indicates that the greater the fee received by an auditor, the more motivated he is in carrying out his duties. Meanwhile, auditor competence has a negative and significant effect on auditor motivation, meaning that the influence of each auditor's competence in the larger audit process towards the profession can significantly reduce the work motivation of an auditor in examining financial statements.

Based on the results of the research that has been done, suggestions that can be given to public accounting firms, namely, this study found evidence about the importance of audit fees and auditor competence in increasing the motivation of an auditor. Therefore, it is appropriate for an auditor to obtain a fee commensurate with knowledge and experience, in order to motivate an auditor to be even better in auditing. And for further research, you can add and expand the area and number of samples, and you can add independent variables or use intervening or moderating variables to get different results.

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