



THE EFFECT OF INDEPENDENCE, COMPETENCE, ACCOUNTABILITY AND WORK EXPERIENCE ON AUDIT QUALITY AT PUBLIC ACCOUNTING OFFICES IN MEDAN CITY

Afrizar Pane¹, Irene Febrianna Tarigan², Sunidar Laoli³, Junita Sukmawati Zebua⁴
^{1,2,3,4} Universitas Prima Indonesia

Email: afrizarpane@gmail.com¹, irenetarigan2001@gmail.com², sunidarlaoli1805@gmail.com³, junitazebuaa@gmail.com⁴

Abstract

This contemplate directs to influence the chain reaction of home rule competence, accountableness and elbow grease acquaintance on scrutinize superiority at a universal accounting trueheart in Medan. The evaluation disposition euphemistic pre-owned therein evaluation is descriptive decimal method. The collections psychoanalysis disposition euphemistic pre-owned in this contemplate is statistical psychoanalysis disposition victimisationing IBM SPSS (Statistical combination for collective Science) ver 20 software. The inhabitant therein contemplate were auditors at KAP Medan, patch the exemplification in this contemplate was 38 auditors at KAP Medan. with purposeful distribution technique. The collections psychoanalysis euphemistic pre-owned is descriptive data, validness and dependability test, graeco-roman presumptuousness test, aggregate one-dimensional retrogression analysis, coefficient of steadfastness psychoanalysis and possibility testing. The consequences show: 1) sovereignty has a cocksureness and substantial chain reaction on scrutinize superiority at KAP in city 2) potency has a contradiction and undistinguished chain reaction on scrutinize superiority at KAP in city 3) accountableness has a cocksureness and substantial chain reaction on scrutinize superiority at KAP in city 4) acquaintance elbow grease has a cocksureness and substantial chain reaction on scrutinize superiority at KAP in city

Keywords: independence, competence, accountability, work experience and audit quality.

1. INTRODUCTION

The predicaments that eventualize in Indonesia in the diminutive in scrutinize superiority are in the universal spotlight. A superiority scrutinize buoy furthermore understate jeopardy inaccuracies in a pecuniary report. in this manner it buoy aggrandizement the credibleness of pecuniary reports. The delimitation of scrutinize superiority is the determination of examining pecuniary statements. scrutinize superiority give an account of how the attender testament treasure trove then asseverate the deviations he come across in checking the pecuniary declarations (Septiana □ Jaeni, 2021).

much as the contingency of very cold permits to allow for universal accountants and universal accounting firms in Indonesia which was carried elsewhere by the sacred calling of Finance. individual of the contravention containers is a universal accounting trueheart in city City, supported on the regulation of the diplomatic negotiations of money management Number: 1/2016, full of years hawthorn 26 2016, accredited universal book-keeper Dra. Meilina Pangaribuan, MM, has been suspended for 12 months outstanding to the universal book-keeper Dra Meilina Pangaribuan, MM, who conventional and carried elsewhere an scrutinize involvement of PT Jui shin up climb Indonesia for the 2015 pecuniary gathering which had been audited by another KAP and had not complied with auditing criteria – SPAP, exceptionally with reference to the deprivation

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of manifest an scrutinize of the sellings render a reckoning for expenditure of artifacts Sold, and Taxes outstanding in the deed of an scrutinize of the pecuniary composition of PT Jui shin up climb Indonesia for the 2015 pecuniary year, according to the sacred calling of money management the universal accounting trueheart Dra. Meilina Pangaribuan, M. M violating a codification of ethical motive that is not in conformation with the customaries of home rule competence, accountableness and elbow grease acquaintance with the continuance of much containers which are in conformation with the determination of our evaluation to contemplate if constituents much as home rule competence, accountableness and elbow grease acquaintance influence the superiority of universal accounting firms in city municipality (Ministry of money management 2018). regulation of the diplomatic negotiations of money management in reference to legitimatizations for very cold the permission of universal book-keeper occupation Meliana Pangaribuan. Accessed from [Https: Com/Document/478218611/Sanksi- Pembekuan-Izin-Akuntan-Publik](https://Com/Document/478218611/Sanksi-Pembekuan-Izin-Akuntan-Publik). accountableness and elbow grease acquaintance consequence the superiority of universal accounting firms in the municipality of city (Ministry of money management 2018). regulation of the diplomatic negotiations of money management in reference to legitimatizations for very cold the permission of universal book-keeper occupation Meliana Pangaribuan.

constituents that buoy influence scrutinize superiority are that auditors be required to chalk up home rule competence, accountableness and elbow grease acquaintance in conducting audits in progression to constitute superiority audits. except continuance satisfactory in carrying elsewhere their duties, an attender be required to furthermore be self-governing in conducting audits, thanks to without sovereignty the universal cannot trustfulness the consequences of the audit. Auditors be required to chalk up adequate acquaintance in the manufacture they are auditing. acquaintance has an consequence on every determination appropriated in the deed of the scrutinize so that it is anticipated that every determination appropriated is the hold together decision. potency associates to expertise, knowledge, and acquaintance so that a satisfactory attender is an attender who has the knowledge, training, skills, and adequate acquaintance to successfully imperforate the scrutinize work. (Dewi & Setyohadi, 2019).

2. LITERATURE REVIEW

2.1 Effect of independence on audit quality

on the authority of Kusuma and Arini (2020) sovereignty stimulates auditors to chalk up a attitude that is complimentary from influence, not contained and contingent over-the-counter parties. supported on superintendence conception that if an attender is independent, so the attender testament accommodate a prerogative valuation of the pecuniary declarations underneath investigation, without having whatever responsibility by whatever party. So that the classification testament characterize the thoroughgoing condition of the corporation to be audited. The bounteous conscientious and disinterested an attender is, the bounteous independence. in this manner the increasing sovereignty of an attender buoy exhilarate more appropriate scrutinize superiority in a universal accounting firm.

2.2 The Effect of Competence on Audit Quality

on the authority of Septiana and Jaeni (2021) an attender buoy be titled satisfactory if when implementation the scrutinize he has the skillfulness to do the employment lightly, agilely, with



vantage point and extremely inconsiderable or never put together mistakes. supported on the superintendence conception that auditors who chalk up the qualification to remuneration consideration to individual je ne sais quoi oecumenical consciousness and characteristic aptitudes be remodelled satisfactory and constitute first-class scrutinize quality.

2.3 Effect of Accountability on Audit Quality

on the authority of Rosliana (2019) accountableness look after the needs of as a configuration of intellectual reassurance that put together a individual try to explanation for each performances and settlements appropriated in their environment. in this manner an attender who carries elsewhere accountableness appropriately testament influence scrutinize superiority in a universal accounting firm. Auditors with high-pitched accountableness appropriate (greater ratiocinative than general public who chalk up little accountableness when completing work). With a high-pitched impression of accountability, a individual testament application his aptitudes to the fullest so that he buoy predispose first-class consequences from the job. If it is accompanying to scrutinize quality, the attender has high-pitched accountableness and buoy imperforate the employment advantageously and on time.

2.4 Effect of Work Experience on Audit Quality

on the authority of Kusuma and Arini (2020) Auditors who are accomplished testament treasure trove severals particulars that are not characteristic when compared to auditors who deprivation or chalk up no acquaintance and Auditors who are unsophisticated testament demonstrate a tendency to constitute in a superior way misapprehension assignments compared to accomplished auditors. points out that the longer the occupancy and elbow grease acquaintance the attender has, the more appropriate and the superiority of the resulting scrutinize testament furthermore increase. enlightenment that interfere with the culmination of work. supported on superintendence conception that staff member who chalk up accrued elbow grease acquaintance testament chalk up superiorities in discovery errors, rendering errors, and knowledgeable the triggers for inaccuracies to appear. fundamentally acquaintance buoy characterize positions that are bounteous authoritative for a universal accountant's elbow grease that press for higher professionalism, thanks to increasing acquaintance buoy influence the superiority of an auditor's work.

3. IMPLEMENTATION METHOD

The classification of evaluation disposition euphemistic pre-owned therein contemplate is to application a decimal descriptive method. The collections psychoanalysis disposition euphemistic pre-owned in this contemplate is a statistical psychoanalysis disposition victimisationing IBM SPSS (Statistical combination for collective Science) ver 20 software. This evaluation is euphemistic pre-owned to influence how the self-governing variables and the drug-addicted changeable influence. This evaluation is categorized as relative causal research. The inhabitant euphemistic pre-owned in this contemplate are auditors who elbow grease at the universal accounting trueheart (KAP) in Medan.

The distribution procedure from the mean business KAP is victimisationing the questionnaire method, at the universal accounting trueheart (KAP) in Medan. The inhabitant euphemistic pre-owned in this contemplate are auditors (Supervisors, postpositive major

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Auditors and next-to-last Auditors) who elbow grease at the universal accounting trueheart (KAP) in Medan. This contemplate took a exemplification of 5 KAPs (public accounting firms) from each KAPs in city City. thither are 20 KAPs in city with a totality of 140 auditors (Ministry of money management RI, 2022).

Table 1 List of Public Accounting Firms in Medan City

| No | Name of Public Accounting Firm | Address/ No. Telephone | Status (accepted/rejected) | Amount questionnairew hich is spread |
|----|---|---|----------------------------|--------------------------------------|
| 1 | KAP Edward L. Tobing, Madilah Bohori | Jl. Comp. Millennium Garden Block A-8 | Rejected | 10 |
| 2 | KAP Drs. Usually Sitepu | Jl. Teuku Umar No. 73 (061) 4512715 | Rejected | - |
| 3 | KAP Darwin S. Meliala | Jl. Lembongan No. 27 (061) 8211935 | Accepted | 10 |
| 4 | KAP Johannes Champion & Partners (BRANCH) | Cirta Garden Commercial Area, Block A5 No. 31 (061) 8220566 | Accepted | 10 |
| 5 | KAP Sabar Setia | Jl. Prof. HM Yamin, SH No.41Y (061) 4560026, 4516778 | Rejected | - |
| 6 | KAP Drs. Hadiawan | Jl. Surakarta No. 2H/14 (061) 4149782, 4159778 | Rejected | - |
| 7 | KAP Drs. Happy Sinuraya and Partner (Central) | Jl. Railway Station No. 3-4 (061) 4528720 | Accepted | 10 |
| 8 | KAP Drs. Syahrudin Batubara | Jl. Sisingamangaraja No. 253A (061) 7853820 | Rejected | - |
| 9 | KAP Drs. Tarmizi Taher | Jl. STM Gang Arifin No. 28A (061) 7860273 | Rejected | - |
| 10 | KAP Fachruddin and Mahyuddin | Jl. Brig. Gen. Katamso No. 20G (061) 4518891 | Accepted | 10 |
| 11 | KAP Syamsul Bahri, MM, Ak and Partners | Jl. Setia Budi, Setia Budi Complex Point C-8 (061) 8228282 | Accepted | 10 |
| 12 | KAP Dr. Meilina Pangaribuan, MM | Jl. Gaharu Simpang Bambu 3 floor 2 No. 138 08116525788 | Rejected | - |
| 13 | KAP Albert Silalahi | Jl. Setia Budi, Setia Budi Raya Complex C-28 (061) 80039955 | Accepted | 10 |
| 14 | KAP Drs. Katio and Partners | Jl. Sei8461658 Musi No.31 (061) 4157460 | Accepted | 10 |
| 15 | KAP Chatim, Atjeng, Sugeng and Partner (Cab) | Jl. Sunggal No. 173/139 A (061) 77861296 | Rejected | - |
| 16 | KAP Liasta, Nirwan, Syafruddin and Partners (Cab) | Jl. Guarantee Ginting (061) 75022990 | Rejected | - |
| 17 | KAP M. lian dalimunthe and colleagues | Setia Budi Business Complex Point Block CC-06 (061) 8218300 | Accepted | 10 |
| 18 | KAP Hendrawinata Eddy Sudharta and Tanzil (Cab) | Kreston Building (061) 4557925, 4157295, 4517466 | Rejected | - |



| | | | | |
|-------|---------------------------------------|--------------------------------------|----------|-----|
| 19 | KAP Dr. Wagimin Sendjaja, Ak, CA, CPA | Jl. Borneo No. 4 (061) 4574918 | Rejected | - |
| 20 | KAP Lona Trista | Jl. personality no. 15 (061) 4552574 | Accepted | 10 |
| Total | | | | 100 |

4. RESULTS AND DISCUSSION

therein glance at it was shown that the normality evaluation expenditure had a substantial chain reaction which was 0. This significance expenditure is in the sky 0. 05, so the residuary expenditure is unremarkably distributed, this have in mind that the residuary collections is unremarkably apportioned with its multicollinearity evaluation with a broad-mindedness expenditure > 0. 10 and the VIF Accountability, home rule potency and elbow grease acquaintance values are not bounteous than 10, in this manner it buoy be terminated that the retrogression representation did not treasure trove whatever multicollinearity predicaments surrounded by the self-governing variables. And complimentary from heteroscedasticity investigation and autocorrelation testing.

4.1 Analysis

Table 2 Multiple Linear Regression Analysis Test Results

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | std. Error | Betas | | | tolerance | VIF |
| (Constant) | 10,268 | .547 | | 18,766 | .000 | | |
| ACCOUNTABILITY | .077 | .034 | .043 | 2,236 | .028 | .529 | 1891 |
| INDEPENDENCE | .373 | .022 | .322 | 17019 | .000 | .535 | 1869 |
| COMPETENCE | .032 | .009 | .053 | 3,750 | .000 | .964 | 1037 |
| WORK EXPERIENCE | .710 | .023 | .726 | 30,340 | .000 | .335 | 2,982 |

The equalization of the aggregate one-dimensional retrogression psychoanalysis is as come after:

$$Y = 10.268 + 0.077 X1 + 0.373 X2 + 0.032 X3 + 0.710 X4 + e$$

In the retrogression equalization in the sky the never-ending is 4. 150, this have in mind that if thither is no modification in the variables accountableness (X1), sovereignty (X2), potency (X3) and elbow grease acquaintance (X4) that influence it, so the superiority of the scrutinize that take place in universal accounting firms in the municipality environment of 10.268

in the meantime the consequences of aggregate one-dimensional retrogression examinations for the self-governing variables buoy be explained as come after:

1. accountableness coefficient expenditure (X1) of 0. 077 has a cocksureness chain reaction on scrutinize superiority (Y).
2. The sovereignty coefficient expenditure (X2) of 0. 373 has a cocksureness chain reaction on scrutinize superiority (Y).
3. The ability coefficient expenditure (X3) of 0. 032 has a cocksureness chain reaction on scrutinize superiority (Y).
4. The elbow grease acquaintance coefficient expenditure (X4) of 0. 710 has a cocksureness chain reaction on scrutinize superiority (Y).

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4.2 Hypothesis Testing

Table 2 Partial Regression Test Results (t test)

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | std. Error | Betas | | | tolerance | VIF |
| (Constant) | 10,268 | .547 | | 18,766 | .000 | | |
| ACCOUNTABILITY | .077 | .034 | .043 | 2,236 | .028 | .529 | 1891 |
| INDEPENDENCE | .373 | .022 | .322 | 17019 | .000 | .535 | 1869 |
| COMPETENCE | .032 | .009 | .053 | 3,750 | .000 | .964 | 1037 |
| WORK EXPERIENCE | .710 | .023 | .726 | 30,340 | .000 | .335 | 2,982 |

1. The accountableness changeable has a t-count expenditure of 2,236 with a substantial commensurate of 0.028 which is smaller than the misapprehension proportion of 5% or 0.05 so it buoy be terminated that it importantly pressures scrutinize quality.
2. The sovereignty changeable has a t-count expenditure of 17,019 with a substantial commensurate of 0.000 which is smaller than the misapprehension proportion of 5% or 0.05 so it buoy be terminated that it importantly pressures scrutinize quality.
3. The ability changeable has a t-count expenditure of 3,350 with a substantial commensurate of 0,000 which is in a superior way than the misapprehension proportion of 5% or 0.05 so that it buoy be terminated that it importantly pressures scrutinize Quality.
4. The elbow grease acquaintance changeable has a t-count expenditure of 30,340 with a substantial commensurate of 0.000 which is smaller than the misapprehension proportion of 5% or 0.05 so that it buoy be terminated that it importantly pressures scrutinize quality.

Table 3 Simultaneous Regression Test Results (Test F)

| Model | Sum of Squares | df | MeanSquare | F | Sig. |
|------------|----------------|----|------------|---------|-------|
| Regression | 437,431 | 4 | 109,358 | 1284507 | .000b |
| residual | 6,385 | 75 | .085 | | |
| Total | 443,816 | 79 | | | |

The consequences of the retrogression deliberation with an F-count expenditure of 1284,507 with a substantial commensurate of 0.000 which is smaller than the misapprehension proportion of 0.05 so that it buoy be terminated that comprehensive the variables of accountability, home rule potency and elbow grease acquaintance simultaneously (simultaneously) chalk up a substantial chain reaction on superiority audits. So that if accountability, home rule potency and elbow grease acquaintance simultaneously increase, the scrutinize superiority in the Inspectorate occupation testament furthermore increase.

Table 4 Test results of the coefficient of determination (R2)

| Model | R | R Square | Adjusted R Square | std. Error of the Estimates | Durbin-Watson |
|-------|-------|----------|-------------------|-----------------------------|---------------|
| 1 | .993a | .986 | .985 | .29178 | 1,719 |



familiarised R-squared expenditure of 0.985 have in mind that 98.50% lay hold of scrutinize quality, patch the outstanding 1.50% is influenced by over-the-counter variables not mentioned.

5. CONCLUSION

supported on the consequences of the psychoanalysis of collections that has been self-collected from respondents (auditors) at the universal accounting firm, the undermentioned conclusions buoy be drawn. The consequences obtained for the accountableness changeable chalk up a t-count expenditure of 2,236 with a substantial commensurate of 0.028 which is smaller than the misapprehension proportion of 5% or 0.05 so it buoy be terminated that it importantly lay hold of scrutinize quality. The consequences obtained for the sovereignty changeable chalk up a t-count expenditure of 17,019 with a substantial commensurate of 0.000 which is smaller than the misapprehension proportion of 5% or 0.05 so it buoy be terminated that it importantly lay hold of scrutinize quality. The consequences obtained for the ability changeable chalk up a t-count expenditure of 3,350 with a substantial commensurate of 0.000 which is in a superior way than the misapprehension proportion of 5% or 0.05 so that it buoy be terminated that it importantly pressures scrutinize quality. The consequences obtained for the elbow grease acquaintance changeable chalk up a t-count expenditure of 30,340 with a substantial commensurate of 0.000 which is smaller than the misapprehension proportion of 5% or 0.05 so that it buoy be terminated that it importantly pressures scrutinize Quality.

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