



## Audit Quality Evidence from Indonesia: A Systematic Literature Review

Yongki Alfa Rizi<sup>\*1</sup>, Fajar Gustiawaty Dewi<sup>2</sup>, Fitra Dharma<sup>3</sup>

<sup>1,2,3</sup> Master of Accounting Sciences, Faculty of Economics and Business, University of Lampung, Indonesia

**ABSTRACT:** The audit quality produced by the auditor can be a benchmark in their work. This research aims to uncover factors influencing audit quality, especially in Indonesia. Articles were obtained using Google Scholar, and the publication period was between 2018-2023. The systematic literature review method uses Scientific Procedures and Rationales for Systematic Literature Reviews (SPAR-4-SLR). The results show that 157 articles are accredited by SINTA (Science and Technology Index) and registered with GARUDA (Garba Rujukan Digital). This study identifies basic theory, independent variables, intervening/moderating variables, variable measurement indicators, population and samples, sampling methods, data sources, measurement scales, data processing, respondent information, and auditors. Finally, the implications of this research are to provide direction and guidance for future research regarding audit quality in Indonesia for academics and researchers, government and professional associations, and practicing auditors.

**KEYWORDS:** Audit, Audit Quality, Audit Quality Indicators, Systematic Literature Review.

### INTRODUCTION

Audits provide clarity and confidence to users of financial reports or stakeholders for financial and non-financial information so that audit results can be used in decisions. Auditors must maintain the interests and trust of the public in financial report information (Khairunnisa et al., 2023). In this regard, audit quality is considered important because there is an expectation that high audit quality will produce financial reports that can be relied upon as a benchmark when making considerations (Aziz, 2018). DeFond & Zhang (2014) also revealed that the higher the audit quality, the higher the quality assurance of financial reporting.

Other factors can also influence the audit quality the auditor produces. Therefore, to obtain solutions to improve audit quality, it is important to study the factors that influence audit quality and evaluate their influence on audit quality (Nguyen et al., 2020). Several studies regarding literature reviews to examine and deepen the discussion regarding audit quality were carried out so that we could learn more about audit quality factors.

Previous literature review Andri et al. (2020) reviewed 47 articles regarding audit quality with empirical studies and academic publications in Indonesia with a publication period of 2015 – 2019. Articles obtained from Garba Rujukan Digital (GARUDA) under the auspices of the Ministry of Research, Technology and Higher Education of the Republic of Indonesia. The literature review method uses the Sulaiman et al. (2018) method, namely i) inputs and outcomes related to audit quality, ii) audit process and audit quality, and iii) perception of audit quality. This study found that most researchers used the reference developed by DeAngelo (1981) used various theories because audit quality in Indonesia is difficult to measure objectively. Internal factors are often researched; most research uses a quantitative approach; finally, audit quality in Indonesia must be seen as a whole construct (input, process, output, and context).

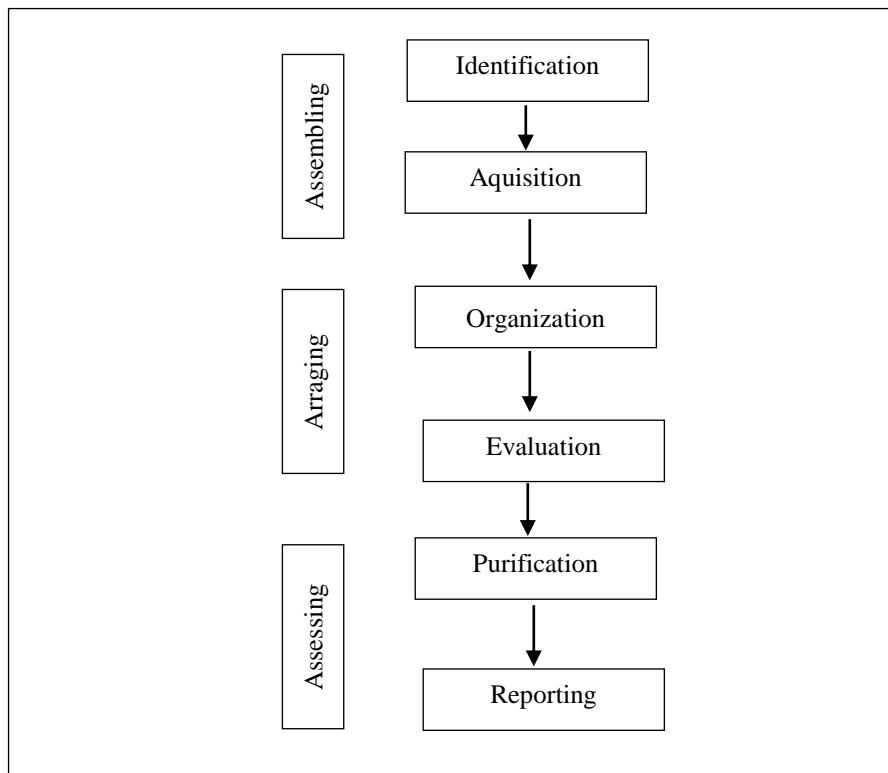
Dhania & Setiawan (2023) also conducted a literature review regarding audit quality at the Garba Rujukan Digital (GARUDA) of the Ministry of Research, Technology and Higher Education of the Republic of Indonesia by limiting it to 100 articles accredited by SINTA for the 2018-2023 period. This research uses the Olivia & Setiawan (2019) framework. This study found a priority between the opinions of academics and respondents (auditors and clients). The results of the interviews found that other variables support further research, such as communication skills, time management, EI, SI, and AI.

This study uses the Scientific Procedures and Rationales for a Systematic Literature Reviews framework called SPAR-4-SLR (Paul et al., 2021). This research examines further the theory of connecting variables, independent variables, intervening/moderating variables, variable measurement indicators, population and samples measured based on provinces spread across Indonesia, sampling methods, data sources, measurement scales, data processing, respondent information, and types of auditors used in research on audit quality in Indonesia.

This study aims to provide direction and guidance for future research regarding quantitative audit quality in Indonesia, with auditors as the main source of research. Several general objectives are aimed at i) academics and researchers to contribute to the development of further research regarding audit quality and the factors that can influence it; ii) the government and professional associations can provide policies and provisions for auditors to assess and improve the quality of the audits produced; iii) auditor practitioners to be able to consider matters that can influence the quality of the resulting audit following the wishes of the user.

**METHOD**

This study uses the Scientific Procedures and Rationales for Systematic Literature Reviews (from now on - SPAR-4-SLR) framework developed by Paul et al. (2021). This framework is the main reference in preparing the literature review carried out. Systematic literature review, as a methodology, encapsulates the process of collecting, compiling, and assessing existing literature within the review domain (Paul et al., 2021). The SPAR-4-SLR concept is illustrated in the framework below:



**Figure 1. SPAR-4-SLR Framework**

Source: Paul et al. (2021).

Audit quality is the market-assessed probability that a particular auditor will a) discover violations of a client's accounting system and b) report those violations (DeAngelo, 1981). The domain of this research is to examine the factors that influence auditors in carrying out their duties so that they can produce targeted and measurable audit quality. The influence of internal and external auditor factors is considered from the findings obtained.

The source used in this research is the SINTA (Science and Technology Index) issued by the Ministry of Research, Technology and Higher Education of the Republic of Indonesia. SINTA guarantees the quality of scientific journals, which are used to increase the relevance, quantity, and quality of scientific publications by scientists in Indonesia to support competitiveness at the international level (Permenristekdikti, 2018). SINTA also has several categories/levels, namely SINTA 1, SINTA 2, SINTA 3, SINTA 4, SINTA 5 and SINTA 6 based on the number of citations and H-Index from Google Scholar created by each journal after verification. GARUDA (Garba Rujukan Digital) is used as a reference to obtain original articles from publishers/affiliates



Data was obtained using Google Scholar. This is considered to reach a broader range of scientific articles and journals published on audit quality without visiting every article, journal, or publisher on audit quality. Publish and Perish help researchers find suitable keywords.

This research only processes articles using the keywords above for further collection and validation. This research was conducted from January to June 2024. This period was used to obtain, collect, categorize and validate articles published in the list of journals accredited by SINTA. Apart from that, this research only contains articles published from 2018 to 2023 to cover the latest period shortly so that it can be adapted to future research.

The keywords in searching for related articles using audit quality (Bahasa: Kualitas Audit) and not including other foreign languages so that the articles obtained are only in Indonesian. Apart from that, the quality of the audit in question is related to the attitudes or behaviour of individual subjects and their work, namely external auditors/public accountants. Government auditors, company internal auditors and tax auditors. So, only audit quality related to this matter can be analyzed further.

The framework adopted in the literature review was conducted to answer the following questions: (1) what factors are associated with audit quality?; (2) how is audit quality research in Indonesia?; (3) what direction should further research regarding audit quality be taken?

## RESULT AND DISCUSSION

### FINDING ARTICLES

**Table 1. Articles Finding Data**

Description	n of articles	% of articles
Google Scholar article findings	308	100%
Eliminated articles	151	48,5%
Articles in SINTA-accredited journals	157	51,5%
<b>Articles processed and analyzed</b>	<b>157</b>	<b>51,6%</b>

Source: Author's processed data (2024)

The table above shows that 308 articles were found on Google Scholar regarding audit quality articles. Then, 151 articles (48.5%) were eliminated because they did not include articles or journals that were not SINTA accredited, qualitative research, article is inaccessible, bachelor/master thesis, doctoral dissertation, and seminar/conference proceedings. So, it was found that 157 articles (51.5%) were published in SINTA-accredited journals so that these articles could be processed and analyzed further.

### SINTA CATEGORY

**Table 2. SINTA Category**

Category	n of articles	% of articles
SINTA 1	-	-
SINTA 2	3	1,9%
SINTA 3	62	39,5%
SINTA 4	46	29,3%
SINTA 5	42	26,8%
SINTA 6	4	2,5%
<b>Total</b>	<b>157</b>	<b>100,0%</b>

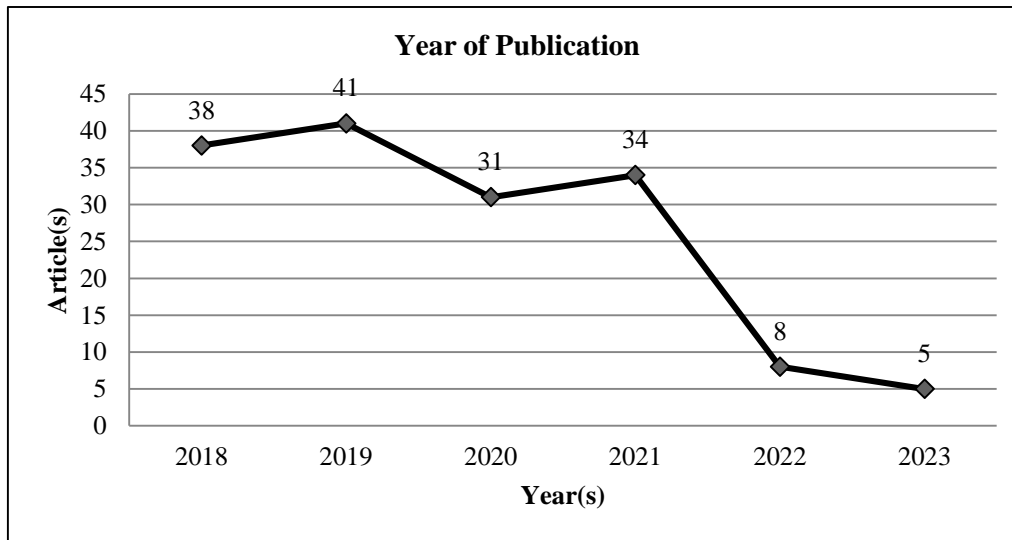
Source: Author's processed data (2024)

From the table above, it states that no articles were found published in SINTA 1; SINTA 2 as many as 3 (three) articles (1.9%); SINTA 3 as many as 62 articles (39.5%); SINTA 4 as many as 46 articles (29.3%); SINTA 5 had 42 articles (26.8%); and SINTA



6 had 4 (four) articles (2.5%). From the results of this study, many of the articles were published in SINTA 3 and were less prevalent in SINTA 6. Meanwhile, SINTA 2 was less popular because it used strict international standards in accepting articles for publication. In Indonesia, especially universities and researchers publish more articles on SINTA 1, SINTA 2 and SINTA 3. This means that the higher the SINTA category that publishes articles, the more credible and trustworthy the published articles are.

**YEAR OF PUBLICATION**



**Figure 2. Year of Publication**

Source: Author’s processed data (2024)

From the graph above, it was found that in 2018 there were 38 articles (24.2%); in 2019 there were 41 articles (26.1%); in 2020 there were 31 articles (19.7%); in 2021 there were 34 articles (21, 7%); in 2022 there will be 8 (eight) articles (5.1%); and in 2023 there will be 5 (five) articles (3.2%). The highest number of articles in 2019 was 41 articles (26.1%) and in 2023 there will only be 5 (five) articles (3.2%), resulting in a decline in publications regarding audit quality. These results indicate an increasing decline in articles published on audit quality, especially in Indonesia, due to researchers' need for more interest in choosing the audit field to produce high-quality articles. The need for references from internationally accredited journals is also a concern for researchers choosing topics in the audit field.

**THEORY CONNECTING AUDIT QUALITY**

**Table 3. Theory Connecting Audit Quality**

Theory	Sources	Definitions	Articles
Theory Agency	Jensen & Meckling (1976)	Agency relationships are contracts between the owner of a company and its manager, where the owner (principal) appoints an agent (manager) to manage the company.	Yefni & Sari (2021); Aprilianti & Badera (2021); Armawan & Wiratmaja (2020); Dewi & Dwiranda (2018); Dewi & Muliarta (2018); Erawan & Sukarta (2018); Gea & Widhiyani (2018); Kusuma & Eka (2019); Lestari et al. (2019); Mardika & Suartana (2019); Megayani et al. (2020); Muslim et al. (2020); Nirmalasari & Sukartha (2018); Nugrahaeni et al. (2019); Nurfauziah et al. (2021); Prabhawanti & Widhiyani (2018);



			Purwaningsih & Suputra (2018); Purwaningsih (2018); Sari & Badera (2018); Alfiyah et al. (2018); Siregar et al. (2022); Suryawan & Prianthara (2021); Wulan & Budiarta (2020); Yoga & Widiyani (2019); Merawati & Ariska (2018); Nabila & Hartinah (2021); Octaviany et al (2020); Putri (2023); Suryandari & Endiana (2021); Sutarminingsih et al. (2023); Yogantara et al. (2018); Azhari et al. (2020); Fauziah & Yanthi (2021); Hilman et al. (2021); Napitupulu et al. (2021); Oktaviany & Pangaribuan (2021); Saprudin & Wujarso (2019); Sunarsih et al. (2019); Trisyanto (2020); Kusuma (2021).
Expectancy Theory	Vroom (1964)	The level of motivation in a person is determined by 3 (three) factors, namely expectations for a job, instrumentality (success in getting a specific outcome), and valence (response regarding the success of the outcome achieved).	Dewi & Dwiyanti (2019); Korompis (2018); Syah et al. (2021).
Stewardship Theory	Donaldson & Davin (1991)	A framework that assumes managers (in this case, auditors) are trying to maximize organizational performance.	Ramadhan & Adhim (2021); Oktavia & Helmy (2019).
Atribution Theory	Fritz Heider (1958)	A combination of internal forces and external forces determines a person's behaviour. Internal forces are factors that come from within a person (e.g. ability or effort), and external forces are factors that come from outside (e.g. work or luck).	Dewi & Muliarta (2018); Dewi & Dwiyanti (2019); Erawan & Sukartha (2018); Halifah & Dwirandra (2018); Nirmalasari & Sukartha (2018); Nugrahaeni et al. (2019); Rahayu & Suryanawa (2020); Rahim (2022); Sarca & Rusmini (2019); Wulan & Budiarta (2020); Dewi & Jayanti (2021); Evia et al. (2022); Giovani & Rosyada (2019); Gusfiardi et al. (2019); Gyer et al. (2018); Kumalasari et al. (2020); Sukesu (2019); Tjahjono & Adawiyah (2019); Widiya & Syafyan (2020); Hilman et al. (2021); Munawaroh (2019); Oktaviana (2021); Putri (2023); Wahyuni et al. (2020); Hasibuan et al. (2018);.
Inverted U Theory	Robbins & Judge (2018)	The theory links stress and employee performance, depicted on an inverted U curve. Furthermore, this theory uses the basic logic that low to moderate stress levels can stimulate the body and increase its ability to react. However, on the contrary, excessive stress levels will create demands that cannot be achieved, resulting in decreased performance.	Gyer et al. (2018).



Human Capital Theory	Bontis et al. (1999)	Human capital (HC) combines intelligence, skills, and expertise that characterize individuals and organizations. Competency, attitude, and intellectual ability are grouped into three categories.	Korompis (2018).
Theory of Attitudes & Behavior	Triandis (1980)	Behaviour is determined by what people want to do (attitudes), what they think they will do (social rules), what they usually do (habits) and by the consequences of their behaviour.	Aprilianti & Badera (2021); Dewi & Ramantha (2019); Premananda & Badera (2018); Sari & Badera (2018); Octaviany et al. (2020); Azhari et al. (2020).
Egoism Theory	Nietzsche (1878)	This concept means that a person is noble, wants to be alone, can be different, stands alone, lives independently and only likes what is good for him. A person will choose actions because they benefit, and vice versa, avoid detrimental actions.	Putri (2020).
X & Y Theory	McGregor (1960)	The human view is divided into 2 (two): theory X has negative assumptions from the side of other people, and theory Y has optimistic assumptions from the side of human nature.	Oktaviyani & Pangaribuan (2021).
Decision Making Theory	Bowdich et al. (1990)	A person's behaviour can influence decision-making.	Dewi & Ramantha (2019); Maharany et al. (2019).
Theory of Planned Behavior	Ajzen (1991)	An individual's intention to perform a particular behaviour. A person or human will use existing information systematically and then understand the impact of their behaviour before the individual carries out that behaviour. Attitude toward the behaviour, subjective norm, and perceived behavioural control will form the intention to do something so that it will form the desired behaviour.	Naradipa & Supadmi (2019).
Attitude Change Theory	Hovland (1950s)	How a person's attitude is formed can change through the communication process and can influence a person's attitudes and behaviour.	Octaviany et al. (2020).

Source: Author's processed data (2024)

The theory that relates audit quality variables is critical because it is the basis for determining hypotheses and research directions. Furthermore, it was also found that many researchers should have explicitly mentioned the theory used to relate variables to audit quality. This can give rise to bias regarding audit quality due to the need for theories supporting auditors' underlying behaviour in determining the expected audit quality. Researchers can add supporting literature so that it can become a basis for developing the proposed hypothesis.

**INDEPENDENT VARIABLES**

**Table 4. Independent Variables**

No.	Independent Variables	Total	No.	Independent Variables	Total
1.	Independence	73	27.	Audit Firm Size	2
2.	Competence	73	28.	Self-efficacy	2
3.	Experience	54	29.	Knowledge	2





4.	Professionalism	25	30.	Time Deadline Pressure	1
5.	Integrity	22	31.	Facilities & Infrastructure	1
6.	Professional Ethics	22	32.	Internal Control System	1
7.	Time Budget Pressure	21	33.	Work Environment	1
8.	Professional Scepticism	20	34.	Organizational Commitment	1
9.	Accountability	19	35.	Dysfunctional Behavior	1
10.	Due Professional Care	16	36.	Electronic Data Processing	1
11.	Complexity	13	37.	Audit Capacity Stress	1
12.	Fee Audit	12	38.	Problem Solving	1
13.	Auditor's Motivation	11	39.	Ability	1
14.	Objectivity	8	40.	Obedience Pressure	1
15.	Audit Tenure	4	41.	Audit Evidence	1
16.	Locus of Control	3	42.	Business Continuity	1
17.	Leadership Style	3	43.	Later Event	1
18.	Workload	3	44.	Fraud Risk Assessment	1
19.	Continuing Education & Training.	3	45.	Audit Remote	1
20.	Moral Reasoning	3	46.	Spiritual Intelligence	1
21.	Skill Professional	3	47.	Supervision	1
22.	Audit Risk	2	48.	Audit Planning	1
23.	Auditor's Characteristics	2	49.	Audit Supervision	1
24.	Religiosity	2	50.	Responsibility	1
25.	Gender	2	51.	E-audit	1
26.	Emotional Intelligence	2			

Source: Author's processed data (2024)

Based on the table above, the most widely used independent variables include independence, competence, experience, professionalism, time budget pressure, integrity, professional ethics, accountability, professional scepticism and due professional care. The findings above show that researchers selected variables based on the research topic described in the background so that not all variables related to audit quality can be used. This is also supported by references from previous research so that it can support researchers in conducting their research.

**INTERVENING/MODERATING VARIABLE**

**Table 5. Intervening/Moderating Variables**

No.	Intervening/Moderating Variabels	Total	No.	Intervening/Moderating Variabels	Total
1.	Professional Ethics	15	11.	Rewards	1
2.	Professional Scepticism	2	12.	Quality Control	1
3.	Professionalism	2	13.	Moral Reasoning	1
4.	Organizational Commitment	2	14.	Competence	1
5.	Job satisfaction	2	15.	Spiritual Intelligence	1
6.	Integrity	2	16.	Independence	1
7.	Audit Fees	2	17.	Due Professional Care	1
8.	Time Budget Pressure	1	18.	Dysfunctional Behavior	1
9.	Job Stress	1	19.	Audit Tenure	1
10.	Information Systems	1	20.	Audit Delay	1

Source: Author's processed data (2024)



Apart from that, it was also found that some of the studies above used intervening/moderating variables in their research to relate independent variables to audit quality. These results indicate that 1) ethics, 2) professional scepticism, 3) professionalism, 4) organizational commitment, 5) job satisfaction, 6) integrity, and 7) audit fees are used in the research as intervening/moderating variables.

## MEASUREMENT INDICATOR VARIABLES

**Table 6. Measurement Indicator Variables**

Variables	Indicators	Sources/Articles
Audit Quality	Independence; Compliance with auditing standards in audit assignments; Sufficiency of audit evidence; Prudence in decision-making; Input orientation (assignment of Public Accounting Firm personnel, consultation, supervision, appointment, professional development, promotion, inspection); Process orientation (independence, compliance with standards, audit control); Output orientation (auditor performance, acceptance, continuity of cooperation with clients, and due professional care); Process quality; Careful auditing; According to existing procedures, Maintain a sceptical attitude; Quality of audit report; Audit with audit standards; Accuracy of audit findings; Recommendation value; Report clarity; Benefits of audit; Follow-up audit results; Misstatement detection; Motivation; Social obligations; Report all client errors; Understanding of client accounting systems; Commitment to complete the audit; Guided by auditing principles and accounting principles in reporting fieldwork; Trust in clients; Conformity to audit standards; Conformity with the audit code of ethics; Management of the audit function; Implementation of assignments; Communication of the results of follow-up monitoring assignments	Tandiontong (2016); Putra (2012); Sukriah et al. (2009); Wooten (2003); Ilmiyati & Suhardjo (2012); Tjun (2012); Wulandari & Wirakusuma (2017); Anggraeni (2018); Ariningsih & Mertha (2017); Syah et al. (2021).





Competence	Professional abilities; Experience; Behavioural attitudes; Level of education and professional experience; Professional certification and continuing professional education; Policies, programs and audit processes in use; Practices relating to staff assignments; Supervision and review of audit activities; Quality of working paper documentation, reports and recommendations; General audit performance evaluation; Personal Quality; Knowledge of accounting principles and auditing standards; Knowledge of the client's industry type; Number of clients who have been audited; Types of companies that have been audited; Able to communicate well; Can work with a team; Competency achievement; Maintenance of competency.	Mayangsari (2003); Purwaningsih (2018); Fau & Siagian (2021); Nurbaiti & Prakasa (2022); Gusfiardi et al (2019); Aziz (2018); Sihombing & Indarto (2014); Haryanto & Susilawati (2018); Sukriah et al. (2009); Angelina (2017); Nainggolan et al. (2019); Nugrahaeni et al. (2019); Evia et al. (2022); Sari & Badera (2018); Shintya et al. (2016); Nufauziah et al (2021); Oklivia & Marlinah (2014); Pane et al. (2021); Syah et al. (2018); Sukesu (2019)
Time Budget Pressure	Audit assignment time; Audit accuracy by the audit engagement letter; Difficulty in carrying out or completing audit procedures based on time budget limits; Expenses are borne due to time constraints; Fulfillment of targets within the specified time.	Nataline (2007); Nabila & Hartinah (2021); Ariestanti & Latrini (2019); Sari & Lestari (2018); Putra (2012); Pratiwi et al. (2019).
Experience	Number of audited clients; Length of work period; Experience attending training; Sharing experience with senior auditors; Inspections that have been carried out; Accuracy; Punctuality.	Putra (2012); Ariestanti & Latrini (2019); Megayani et al. (2020); Bachtiar et al. (2018); Bernadenta et al. (2020); Evia et al. (2020); Gusfiardi et al (2019); Gyer et al (2019); Pane et al. (2021); Sukesu (2019);
Complexity of Tasks or Audits	Clarity of tasks; The amount of information received by the auditor; Task difficulty; Task structure; Complex process of assignment; Collection of evidence; Audit evidence testing.	Jamilah et al. (2007); Sudrajad et al. (2015); Prasita & Adi (2007); Ariestanti & Latrini (2019); Nugrahaeni et al. (2019); Aprilady et al. (2023); Gyer et al. (2018); Nurbaiti & Perkasa (2022).
Independence	Relationships between clients; Independence of work implementation; Independence of reports; Pressure from clients; Length of relationship with the client (audit tenure); Review from fellow auditors (Peer Review);	Putra (2012); Sukriah et al. (2009); Angelina (2017); Mulyadi (2002); Putri & Juliarsa (2014); Syah et al. (2018); Megayani et al. (2020); Nainggolan et al (2019); Nugrahaeni et al. (2019); Nurbaiti & Perkasa (2022); Nurfauziah et al. (2021); Aprilady et al.



	<p>Providing non-audit services;                  Efforts by outside parties to impose audit work;                  Audit assignment requirements;                  Professional colleagues;                  Direct and free access to company activities;                  Personal interests;                  Auditor's considerations;                  Freedom of attitude;                  Avoiding conflict;                  Leadership support;                  Firm size audit;                  Audit fees.</p>	<p>(2023); Evia et al. (2022); Gyer et al. (2018); Nabila &amp; Hartinah (2021); Pratiwi et al. (2019); Sukesu (2019); Prena &amp; Sudiartama (2019); Aziz (2018); Sari &amp; Badera (2018)</p>
Objectivity	<p>Free from conflict of interest;                  Disclosure of conditions according to facts.</p>	Sari & Badera (2018)
Scepticism Professional	<p>It is not easy to believe the audit evidence that has been provided;                  Always question and critically evaluate audit evidence;                  Always collect detailed and sufficient audit evidence according to the audit to be carried out;                  questioning mind;                  Suspension of judgment;                  Search for knowledge;                  Interpersonal understanding;                  Self-confidence;                  Self-determination.</p>	<p>Sudrajad et al. (2015); Yefni &amp; Sari (2021); Nugrahaeni et al (2019); Suryawan &amp; Prianthara (2021); Rahayu (2020)</p>
Fee Audit	<p>Assignment risk;                  Emphasizes client needs;                  Increase expertise in the complexity of services provided.</p>	Aprilady et al. (2023).
Accountability	<p>Encouragement/Motivation;                  Social responsibility;                  Devotion to the profession.</p>	Aziz (2018); Pane et al. (2021)
Integrity	<p>Honesty and transparency;                  Courage;                  Wisdom;                  Responsibility;                  Accountability.</p>	<p>Dewi &amp; Muliarta (2018); Sukriah (2009); Fau &amp; Siagian (2021); Hasina &amp; Fitri (2019); Evia et al. (2022); Rahayu (2020)</p>
Professionalism	<p>Dedication;                  Social obligations;                  Autonomy demands;                  Belief in self-regulation;                  Professional community affiliation.</p>	<p>Haryanto &amp; Susilawati (2018); Gusfiardi et al (2019); Putri (2014); Dewi &amp; Ramantha (2019); Pane et al. (2021); Prena &amp; Sudiartama (2020).</p>
Locus of Control	<p>External (fate; luck; influence of others)                  Internal (ability, interest, effort)</p>	Megayani et al. (2020).
Job Satisfaction	<p>Salary;                  Working conditions;                  Work groups;                  Promotions.</p>	Putri (2014); Prena & Sudiartama (2020)



Due Professional Care	Attitude of skepticism; Adequate confidence; Preparation of audit evidence materials; Not giving dispensation; Accuracy and skill in carrying out the audit process.	Singgih & Bawono (2010); Megayani et al. (2020); Aprilady et al. (2023); Bachtiar et al. (2018); Gyer et al. (2018).
Work Environment	Work atmosphere; Relationships with colleagues; Availability of work facilities.	Erawan & Sukartha (2018).
Professional Ethics	Responsibility; Public interest; Integrity; Competency objectivity; Professional care; Professional behavior; Technical standards; Confidentiality.	Agoes (2012); Murtanto & Marini (2003); Kurnia et al. (2014); Chrisdinawidanty et al. (2016); Fau & Siagian (2021); Nurfauziah et al. (2021); Bernadenta et al. (2020); Rahayu (2020); Sukesu (2019); Sormin & Rahayu (2019).
Workload	Load Time; Effort; The burden of psychological stress.	Reid (1989); Hasina & Fitri (2019)
Auditor Motivation's	The level of aspiration to be realized through quality audits; Toughness; Tenacity; Consistency; Motive; Hope; Incentive.	Hasina & Fitri (2019); Sormin & Rahayu (2020); Saprudin & Wujarso (2019)
Organizational Commitment	Attitude and behavior.	Ghorbanpour (2014); Bachtiar et al. (2018).
Religiosity	Ideological or belief; Consequential or application; Experiential or experience.	Nainggolan et al. (2019).
Electronic Data Processing	General control; Application control; EDP education/training; Testing of processing results.	Suryawan & Phriantara (2018).
Audit Capacity Stress	Number of employees; Target accuracy; Completion time; Job variety; Speed of completion; Use of rest hours; Busy hours; Enjoying work; Suitability of workload; Home time from work.	Suryawan & Phriantara (2018).



Audit Tenure	The auditor's attitude emphasizes the period for accepting assignments; Compatibility and closeness of auditor and client; Indifference to rules; Terms and conditions for accepting assignments; Emphasizing credibility in the audit; The influence of the length of the relationship with the client; The length of the Public Accounting Firm's relationship with the client.	Aprilady et al. (2023); Nabila & Hartinah (2021).
Auditor Skills	Knowledge of applicable inspection standards; General knowledge of the entity's environment; Skills to communicate clearly and effectively; Adequate skills for the inspection carried out.	Arens et al. (2008); Rahayu (2020)

**POPULATION AND SAMPLING**

The population and samples used in this audit quality research all use auditors located in Indonesia. The results show that the sample population based on provinces in Indonesia is described as follows:

**Table 7. Population and Sampling Based on Province In Indonesia**

No.	Province	Total
1.	Bali	42
2.	DKI Jakarta	20
3.	North Sumatra	18
4.	East Java	12
5.	West Java	11
6.	South Sulawesi	11
7.	Special Region of Yogyakarta	5
8.	Central Java	6
9.	West Sumatra	5
10.	South Sumatra	4
11.	Banten	3
12.	Bengkulu	1
13.	Riau	3
14.	East Kalimantan	2
15.	Lampung	2
16.	Nanggroe Aceh Darussalam	2
17.	Bangka Belitung	1
18.	Gorontalo	1
19.	Jambi	1
20.	South Kalimantan	1
21.	Maluku	1
22.	West Nusa Tenggara	1
23.	West Sulawesi	1
24.	Central Sulawesi	1
25.	Southeast Sulawesi	1
26.	Throughout Indonesia	2

Source: Author's processed data (2024)



The table above shows that the population and samples were mostly taken from big cities in Indonesia. Several things that can be taken into consideration in selecting the population and sample include 1) easy-to-reach respondents; 2) save costs because it is still within a narrow scope; 3) more access through relevant agencies/institutions to contact respondents; 4) more educated in answering the questionnaires given; 5) researchers are included in the scope of respondents; and 5) the researcher's closeness to the respondent. This can speed up and make it easier for researchers to complete related research.

**SAMPLING METHOD, DATA SOURCES, AND MEASUREMENT SCALE**

The results of this research found that the sampling used in audit quality research using auditor respondent subjects used non-probability sampling. The non-probability sampling method determines the sample and provides a different chance or opportunity for the existing population to be sampled (Sugiyono, 2017). Some of the samples chosen by researchers were 1) purposive sampling, 2) convenience sampling, 3) census sampling, 4) simple random sampling, 5) accidental sampling, 6) proportional random sampling; 7) total sampling; and 8) stratified random sampling. Researchers carried out sampling selection to obtain appropriate and accurate samples that could represent the research population.

The data source used to research audit quality uses primary data taken directly from the source or respondents. The researchers used a questionnaire to distribute it. Research using questionnaires currently uses media or forms created online. This is done to 1) easily reach respondents without having to meet them face to face; 2) save the use of the research budget; 3) be right on target of the intended respondents; 4) speed up the collection of respondents; and 5) be effective and efficient.

The findings of research that used the collection of respondents by distributing questionnaires showed that almost all or the majority of the research used a Likert Scale. The Likert scale was first discovered by Ransis Likert (Likert, 1932). The Likert scale was designed to measure subjective preferential thoughts, feelings, and actions so that they can be validated and reliable (Schwarz & Bohner, 2001). Likert scales are usually used to measure latent variables. Research generally uses a 1-5 Likert scale, which states from strongly disagree to disagree to undecided/neutral between the two strongly. The Likert scale used is shown in the table below:

**Table 8. Likert Scale**

Scale Variations	Score/grade
Strongly Disagree	1
Disagree	2
Neutral/Undecided	3
Agree	4
Strongly Agree	5

Source: Likert, 1932.

**DATA PROCESSING**

The results found that this research on audit quality used several data analyses, namely multiple linear regression, Structural Equation Model Partial Least Square (SEM-PLS), Moderate Regression Analysis (MRA), and a combination of multiple linear regression and Moderate Regression Analysis (MRA).

**Table 9. Data Processing Methods**

Data Processing Methods	N of articles	% of articles
Multiple Linear Regression Analysis	122	77,7%
Structural Equation Model Partial Least Square (SEM-PLS)	12	7,6%
Moderate Regression Analysis (MRA)	19	12,1%
A combination of Multiple Linear Regression Analysis with Moderate Regression Analysis (MRA)	4	2,5%
<b>Total</b>	<b>157</b>	<b>100%</b>

Source: Author's processed data (2024)



From the table above, it is found that most of the research on audit quality used multiple linear regression analysis with 122 articles (77.7%) followed by MRA with 19 articles (12.1%); SEM-PLS as many as 12 articles (7.6%) and a combination of multiple linear regression with MRA as many as 4 (four) articles (2.5%). This considers that references to previous research articles are used in subsequent research to determine the analytical methods researchers use. So far, multiple linear regression analysis is still in demand in audit quality testing.

**RESPONDENT INFORMATION**

**Table 10. Respondent Information**

Respondent Information	Category
Gender	1) Male; 2) Female.
Age	Adjusted to the respondent's age range (e.g. 21-30 years, 31-40 years, 41-50 years, and >50 years)
Position	1) External Auditor/Public Accountant: Junior auditor, senior auditor, supervisor auditor, manager auditor, and partner; 2) Government Auditor: In Indonesia, this is determined by applicable regulations/laws; 3) Company Internal Auditor: Determined by each company (e.g. junior internal auditor, senior internal auditor, internal auditor supervisor, internal auditor manager, and internal audit director); 4) Tax Auditor: In Indonesia, this is determined by the Ministry of Finance of the Republic of Indonesia.
Work time	Researchers adjust to the research objectives (e.g. 1-3 years, 4-6 years, 6-10 years, and >10 years);
Education	1) D3 (Diploma); 2) S1/D4 (Bachelor); 3) S2 (Master); and 4) S3 (Doctoral).

**Source:** Author's processed data (2024)

Some of the respondent information that was found and can be added to further research includes the following:

- 1) Professional Certification can be a certificate issued by a professional institution/agency in the field of auditing (e.g. certified public accountant (CPA), certified internal auditor (CIA), certified information system auditor (CISA), and certified fraud examiner (CFE));
- 2) Place/origin of the respondent's work;
- 3) The respondent's domicile;
- 4) Number of seminars/workshops attended in a certain period;
- 5) Respondent's professional membership.

**TYPES OF AUDITORS**

The results found that research on audit quality in Indonesia is dominated not only by external auditors/public accountants but also by auditors from other sectors who contribute to research on auditing. This is shown in the table below:

**Table 11. Type of Auditors**

Type of Auditors	n of articles	% of articles
External Auditor/Public Accountant	98	62,4%
Government Auditor	49	31,2%
Internal Auditor (company)	6	3,8%
Tax Auditor	1	0,6%





Combination of External Auditor/Public Accountant and Government Auditor	1	0,6%
Combination of External Auditors/Public Accountants and Students	1	0,6%
Combination of External Auditor/Public Accountant and User	1	0,6%
<b>Total</b>	<b>157</b>	<b>100%</b>

Source: Author's processed data (2024)

After further research and review, audit quality not only discusses external auditors/public accountants as respondents. However, it was found that the respondents were also government auditors, internal auditors and tax auditors in Indonesia. Then, it was also found that not only auditors could be respondents, but students (masters/doctoral) and auditees could also be respondents for research on audit quality.

## CONCLUSION

This research provides an overview and direction regarding audit quality in Indonesia. The results show that factors regarding audit quality include basic theory, independent variables used, intervening/moderating variables, variable measurement indicators, population and sample, sampling methods, data sources, measurement scales, data processing, respondent information and types of auditors found. It can be a reference and goal for future researchers who want to research audit quality. Several recommendations are proposed for improving further research to deepen and expand the reach of audit quality among the respondents studied. Other factors may need to be included for reference and to add novelty to the study. Furthermore, research development needs to be improved to provide an overview of the current situation regarding audit quality in Indonesia.

Limitations of this study include: 1) only using Google Scholar to search for articles; 2) this research was only searched in Indonesian (Bahasa) so that articles in other languages on the topic of audit quality were not detected and were not included in the findings; 3) some articles were complex to access so they were eliminated in the findings.

Suggestions for further research include 1) search using the latest technology with Artificial Intelligence (AI) to make it easier to find articles and include more articles on the topic of audit quality; 2) elaborating on research indexed by SINTA and SCOPUS; 3) use other foreign languages (e.g. English and Malay) when searching for articles with populations/samples in Indonesia; 4) add citations to articles that are research samples; and 5) increase the research observation period so that you can see the development of the article at large.

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## Appendix 1.

Category	Journal	Affiliation/Publisher	P-ISSN	E-ISSN	n of articles	% of articles
SINTA 3	E-Jurnal Akuntansi	Fakultas Ekonomi dan Bisnis. Universitas Udayana bekerjasama dengan IAI Bali	-	23028556	30	19,1%
SINTA 3	Owner : Riset dan Jurnal Akuntansi	Politeknik Ganesha Medan	25487505	25489224	8	5,1%
SINTA 4	Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Bandung	25415255	26215306	4	2,5%
SINTA 3	Profita : Komunikasi Ilmiah dan Perpajakan	Universitas Mercu Buana	20867662	26221950	3	1,9%
SINTA 4	Jurnal Eksplorasi Akuntansi (JEA)	Universitas Negeri Padang	-	26563649	3	1,9%
SINTA 4	KRISNA: Kumpulan Riset Akuntansi	Universitas Warmadewa	23018879	25991809	3	1,9%
SINTA 2	Jurnal Akuntansi Multiparadigma	Universitas Brawijaya	20867603	20895879	2	1,3%
SINTA 3	JASA (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi)	Prodi Akuntansi FE Ekonomi Univ. Langlangbuana Bandung	25500732	26558319	2	1,3%
SINTA 3	Jurnal Riset Akuntansi dan Keuangan	Program Studi Akuntansi Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia	23381507	2541061X	2	1,3%
SINTA 4	BALANCE: Economic, Business, Management and Accounting Journal	UMSurabaya Publishing	16939352	2614820X	2	1,3%
SINTA 4	JAF- Journal of Accounting and Finance	Universitas Telkom	-	25811088	2	1,3%
SINTA 4	Jurnal Akun Nabelo: Jurnal Akuntansi Netral, Akuntabel, Objektif	Universitas Tadulako	26223082	26223090	2	1,3%
SINTA 4	Jurnal Akuntansi dan Governance	Universitas Muhammadiyah Jakarta		27454711	2	1,3%
SINTA 4	Jurnal Magister Akuntansi Trisakti	Lembaga Penerbit Fakultas Ekonomi dan Bisnis Universitas Trisakti		23390859	2	1,3%
SINTA 4	Jurnal Riset Akuntansi Terpadu	Fakultas Ekonomi dan Bisnis, Universitas Sultan Ageng Tirtayasa		25287443	2	1,3%
SINTA 5	Invoice : Jurnal Ilmu Akuntansi	Universitas Muhammadiyah Makassar	27146359	27146340	2	1,3%
SINTA 5	JAE (Jurnal Akuntansi Dan Ekonomi)	Program Studi Akuntansi, Fakultas Ekonomi, Universitas Nusantara PGRI Kediri	25410180	25410180	2	1,3%
SINTA 5	JISAMAR (Journal of Information System, Applied, Management, Accounting and Research)	Sekolah Tinggi Manajemen Informatika dan Komputer Jayakarta	25988700	25988719	2	1,3%
SINTA 2	International Journal of Social Science and Business	Universitas Pendidikan Ganesha	26146533	25496409	1	0,6%



SINTA 3	Akuntansi Bisnis & Manajemen (ABM)	BP STIE Malangkececwara	8544190	26853965	1	0,6%
SINTA 3	Ekuitas: Jurnal Pendidikan Ekonomi	Department of Economic Education, Universitas Pendidikan Ganesha	23546107	25492292	1	0,6%
SINTA 3	Equity: Jurnal Ekonomi, Manajemen, Akuntansi	Jurusan Akuntansi - Universitas Pembangunan Nasional Veteran Jakarta	02168545	26849739	1	0,6%
SINTA 3	J-AKSI : Jurnal Akuntansi dan Sistem Informasi	Universitas Majalengka	2721060X	27455343	1	0,6%
SINTA 3	JAK (Jurnal Akuntansi) : Kajian Ilmiah Akuntansi	Prodi Akuntansi FEB Universitas Serang Raya	23392436	25495968	1	0,6%
SINTA 3	Journal of Accounting Science	Universitas Muhammadiyah Sidoarjo	25483501	25483501	1	0,6%
SINTA 3	JRAM (Jurnal Riset Akuntansi Multiparadigma)	Universitas Islam Sumatera Utara	23390492	25991469	1	0,6%
SINTA 3	JRAP (Jurnal Riset Akuntansi dan Perpajakan)	Magister Akuntansi, Universitas Pancasila	23391545	24602132	1	0,6%
SINTA 3	Jurnal Akuntansi Aktual	Universitas Negeri Malang	25801015	25801015	1	0,6%
SINTA 3	Jurnal Akuntansi Bisnis	Fakultas Ekonomi dan Bisnis Universitas Katolik Soegijapranata	1412775X	25415204	1	0,6%
SINTA 3	Jurnal Ilmiah Ekonomi Bisnis	Universitas Gunadarma	0853862X	20898002	1	0,6%
SINTA 3	Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Syiah Kuala	-	25811002	1	0,6%
SINTA 3	Jurnal Muara Ilmu Ekonomi dan Bisnis	Direktorat Penelitian dan Pengabdian kepada Masyarakat Universitas Tarumanagara	25796224	25796232	1	0,6%
SINTA 3	Jurnal RAK (Riset Akuntansi Keuangan)	Jurusan Akuntansi, Fakultas Ekonomi, Universitas Tidar	25411209	25800213	1	0,6%
SINTA 3	Nominal Barometer Riset Akuntansi dan Manajemen	Universitas Negeri Yogyakarta	23032065	25025430	1	0,6%
SINTA 3	Sentralisasi	Fakultas Ekonomi Universitas Muhammadiyah Sorong	18797567	26144328	1	0,6%
SINTA 4	Akuntabilitas	Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah Jakarta	1979858X	24611190	1	0,6%
SINTA 4	Akuntansi Dewantara	Prodi Akuntansi Fakultas Ekonomi Universitas Sarjanawiyata Tamansiswa	25500376	25499637	1	0,6%
SINTA 4	Competitive Jurnal Akuntansi dan Keuangan	Program S1 Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Tangerang	2615255X	2549791X	1	0,6%
SINTA 4	CURRENT : Jurnal Kajian Akuntansi dan Bisnis Terkini	Universitas Riau	27212416	27211819	1	0,6%
SINTA 4	Dinamika Ekonomi Jurnal Ekonomi dan Bisnis	STIE Nasional Banjarmasin	16938623	16938623	1	0,6%
SINTA 4	Forum Ekonomi : Jurnal Ekonomi,	Universitas Mulawarman	14111713	2528150X	1	0,6%



	Manajemen dan Akuntansi					
SINTA 4	InFestasi	Universitas Trunojoyo Madura	2169517	24608505	1	0,6%
SINTA 4	Inventory: Jurnal Akuntansi	Universitas PGRI Madiun	25977202	2613912X	1	0,6%
SINTA 4	Journal of Applied Managerial Accounting	Politeknik Negeri Batam	-	25489917	1	0,6%
SINTA 4	(JRAMB) Jurnal Riset Akuntansi Mercu Buana	Universitas Mercu Buana Yogyakarta	24601233	25484338	1	0,6%
SINTA 4	Juara: Jurnal Riset Akuntansi	Universitas Mahasaraswati	20883382	24430641	1	0,6%
SINTA 4	Jurnal Akuntansi dan Bisnis Indonesia (JABIS)	Institut Bisnis & Informatika Kosgoro 1957	2774518X	27752828	1	0,6%
SINTA 4	Jurnal Akuntansi dan Bisnis Krisnadwipayana	Universitas Krisnadwipayana	24067415	26559919	1	0,6%
SINTA 4	Jurnal EKBIS: Analisis, Prediksi dan Informasi	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	25494988	25501267	1	0,6%
SINTA 4	Jurnal Ekonomi Akuntansi dan Manajemen	Universitas Jember	14125366	24599816	1	0,6%
SINTA 4	Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Palopo	23391529	2580524X	1	0,6%
SINTA 4	Jurnal Ilmiah Akuntansi Universitas Pamulang	Prodi S1 Akuntansi Universitas Pamulang	23390867	25991922	1	0,6%
SINTA 4	Jurnal Ilmiah Universitas Batanghari Jambi	Universitas Batanghari Jambi	14118939	25494236	1	0,6%
SINTA 4	Jurnal Perilaku dan Strategi Bisnis	Universitas Mercu Buana Yogyakarta	23375817	26147289	1	0,6%
SINTA 4	Jurnal Perspektif Ekonomi Darussalam	Universitas Syiah Kuala	25026976	25806297	1	0,6%
SINTA 4	Kajian Akuntansi	UPT Publikasi Ilmiah, Universitas Islam Bandung	16930614	2581074X	1	0,6%
SINTA 4	Liabilities (Jurnal Pendidikan Akuntansi)	Universitas Muhammadiyah Sumatera Utara	26205866	26205866	1	0,6%
SINTA 4	Neraca Keuangan : Jurnal Ilmiah Akuntansi dan Keuangan	Universitas Ibn Khaldun Bogor	18582214	26547880	1	0,6%
SINTA 4	Syntax Literate; Jurnal Ilmiah Indonesia	Syntax Corporation Indonesia	25410849	25481398	1	0,6%
SINTA 5	JAM	Politeknik Negeri Padang	18583687	26571080	1	0,6%
SINTA 5	GEMA : Journal of Gentiarras Management and Accounting	Sekolah Tinggi Ilmu Ekonomi Gentiarras	20869592	27215490	1	0,6%
SINTA 5	Going Concern: Jurnal Riset Akuntansi	Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi	19079737	26864215	1	0,6%
SINTA 5	Jambura Accounting Review	Universitas Negeri Gorontalo	-	27213617	1	0,6%
SINTA 5	JEA17: Jurnal Ekonomi Akuntansi	Universitas 17 Agustus 1945 Surabaya	-	25273264	1	0,6%



SINTA 5	JEMMA (Journal of Economic, Management and Accounting)	Fakultas Ekonomi Universitas Andi Djemma	26151871	26155850	1	0,6%
SINTA 5	Journal of Trends Economics and Accounting Research	Forum Kerjasama Pendidikan Tinggi		27457710	1	0,6%
SINTA 5	Journal Research of Accounting	Universitas Triatma Mulya		27163148	1	0,6%
SINTA 5	Jurnal Riset Akuntansi dan Bisnis	Univeristas Muhammadiyah Sumatera Utara	16937597	26232650	1	0,6%
SINTA 5	Jurnal Akuntansi	Institut Bisnis dan Informatika Kwik Kian Gie	20897219	24774782	1	0,6%
SINTA 5	Jurnal Akuntansi dan Keuangan Kontemporer (JAKK)	Universitas Muhammadiyah Sumatera Utara	26232596	26232596	1	0,6%
SINTA 5	Jurnal Akuntansi dan Pajak	LPPM STIE AAS Surakarta	1412629X	25793055	1	0,6%
SINTA 5	Jurnal Akuntansi Kompetif	Komunitas Manajemen Kompetitif	-	26225379	1	0,6%
SINTA 5	Jurnal Bisnis & Akuntansi UNSURYA	Universitas Dirgantara Marsekal Suryadarma	24607045	26544628	1	0,6%
SINTA 5	Jurnal Ekonomika	Lembaga Layanan Pendidikan Tinggi Wilayah IX Sulawesi	20889003	26856891	1	0,6%
SINTA 5	Jurnal Ilmiah Akuntansi dan Finansial Indonesia	Universitas Maritim Raja Ali Haji	25985035	26848244	1	0,6%
SINTA 5	Jurnal Ilmiah Akuntansi Kesatuan	Institut Bisnis dan Informatika Kesatuan	23377852	27213048	1	0,6%
SINTA 5	Jurnal Indonesia Sosial Sains	CV. Publikasi Indonesia	27236595	27236692	1	0,6%
SINTA 5	Jurnal Menara Ekonomi	Lembaga Penelitian dan Pengabdian Masyarakat UMSB	24078565	25795295	1	0,6%
SINTA 5	Jurnal Mirai Management	Program Pascasarjana STIE Amkop Makassar	-	25974084	1	0,6%
SINTA 5	Jurnal Online Insan Akuntan	LPPM Universitas Bina Insani	-	25280163	1	0,6%
SINTA 5	Jurnal Pembangunan Ekonomi dan Keuangan Daerah	Prodi Magister Ilmu Ekonomi Fakultas Ekonomi dan Bisnis Universitas Sam Ratulangi	19073593	26853183	1	0,6%
SINTA 5	Jurnal Pendidikan Tambusai	Universitas Pahlawan Tuanku Tambusai	26146754	26143097	1	0,6%
SINTA 5	Jurnal Penelitian Ekonomi dan Akuntansi (JPENSI)	Litbang Pemas Universitas Islam Lamongan	25023764	26213168	1	0,6%
SINTA 5	JRAK (Jurnal Riset Akuntansi dan Bisnis) (E-Journal)	Politeknik LP3I Bandung	2407828X	24078298	1	0,6%
SINTA 5	Jurnal Sains Manajemen dan Bisnis Indonesia	Magister Manajemen Pascasarjana UM Jember	-	25412566	1	0,6%
SINTA 5	Kurs : Jurnal Akuntansi, Kewirausahaan dan Bisnis	Institut Bisnis dan Teknologi Pelita Indonesia	25278223	25278215	1	0,6%
SINTA 5	Land Journal	Politeknik Pos Indonesia	27159590	2716263X	1	0,6%
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	Keuangan Methodist					
SINTA 5	Probank: Jurnal Ekonomi dan Perbankan	Sekolah Tinggi Ilmu Ekonomi Adi Unggul Bhirawa	22527885	25795597	1	0,6%
SINTA 5	Sosio E-kons	Pusat Penelitian Bidang Ilmu Pengetahuan Sosial Lembaga Penelitian dan Pengabdian Kepada Masyarakat Universitas Indraprasta PGRI	20852266	25025449	1	0,6%
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SINTA 6	PRIVE: Jurnal Riset Akuntansi dan Keuangan	Universitas Islam Majapahit	26157314	26157306	1	0,6%
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