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EVALUATION OF THE IMPLEMENTATION OF QUALITY CONTROL SYSTEM IN THE XYZ FIRM

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ABSTRACT

The objective of the research is to evaluate the implementation of Quality Control System and the limitation in XYZ Firm which is one of the Big 10 public accounting firm in Indonesia. This research is a study case that merges primary data which is questionnaire inquiry given to the Branch Partners and the secondary data which is a documentation study from the library platform as well as the manual implementation of quality control system (ISQC) of XYZ Firm. The research is done in XYZ Firm which is one of the Big 10 public accounting firm in Indonesia and sampled Partners in 4 different branches as the object research. With the data obtained, both the questionnaire and the documentation study, a comparison is made to test the consistency between both data, so a reasonable conclusion could be obtained. regarding the implementation of Quality Control System. The result shows that the Quality Control System in XYZ well-implemented based on the manual guidance issued by XYZ Firm. Despite the well implementation, the technical implementation of each Branch Lead Partner is quite different due to the difference in each location that affects the implementation of Quality Control System. Therefore, it is recommended that XYZ Firm gives annual training regarding the implementation of Quality Control System. For the next research, the researcher may consider adding another research method such as observation or substituting the research object into the Big 4 Public Accounting Firm.

Keywords: *Quality Control System; Public Accounting Firm.*

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1. INTRODUCTION

The Certified Public Accounting Firm (CPA Firm) is an organization engaged in services in the form of compliance audit services, operational audits and financial report audits (Arens, Elder and Beasley, 2018). However, in practice, we often encounter cases where the financial statements that have been audited by the KAP are not in accordance with the company's financial condition. The causal factors are essentially elements of the implementation of the Quality Control System (SPM) at KAP which should be applied to every KAP. The Indonesian Institute of Certified Public Accountants (IAPI) has published Quality Control Standard Number 1 (SPM 1) which is effective January 1, 2013. However, in reality there are still very many KAPs that have not implemented these quality control standards.

According to the Public Accountant Professional Standards (SPAP) (2013) on SPM 1, states that the KAP PM System includes the organizational structure, policies and procedures established by the KAP to provide reasonable assurance about the suitability of professional engagements with SPAP. There are 6 elements of procedures in implementing quality control in a KAP, namely: (1) KAP leadership responsibility for quality; (2) Provisions of professional ethics that apply; (3) Acceptance and continuance of specific client relationships and engagements; (4) Human Resources; (5) Implementation of the Engagement; (6) Monitoring.

The following are the names of Public Accountants who received sanctions from inspections conducted by PPPK as a result of not implementing the quality control system properly:

Table 1. CPA Firm who get sanctions

No.	Tahun	Nama KAP
1.	2020	KAP Joachim, Poltak, Lian & Rekan.
2.	2020	KAP Amir Abadi Jusuf, Aryanto, Mawar & Rekan (KAP besar urutan ke-6 di Indonesia).
3.	2019	KAP Tanubrata Sutanto Fahmi Bambang & Rekan (KAP besar urutan ke-5 di Indonesia).
4.	2019	KAP Krisnawan, Busroni, Achsin & Alamsyah.
5.	2018	KAP Satrio, Bing, Enny & Rekan (Mantan KAP urutan 4 besar di Indonesia)

Sumber: Database PPPK Kemenkeu.

Furthermore, in PMK No. 155/PMK.01./2017 which replaced PMK No 55/PMK 01/2017 emphasized that Accountants and Public Accountants are required to apply the Principle of Recognizing Service Users which was then confirmed in the Circular Letter of the Head of the Center for Financial Profession Development (PPPK) No. 07/PPPK/ 2019 which requires the obligation to prepare internal provisions regarding the implementation of PMPJ in SPM including:

1. The procedure for implementing the PMPJ implementation steps is included in the 3rd Element MSS – Acceptance and Continuation of Relationships with Clients;
2. Employee Recruitment and Training Procedures are included in MSS Element 4 – Human Resources; and
3. PMPJ Compliance Monitoring and Oversight Procedures are included in the 6th Element of MSS – Monitoring.

Based on the PMK, it can be concluded that by applying the Principles of Recognizing Service Users (PMPJ) it has included these three elements of SPM. However, in reality, only a few Public Accounting Firms implement PMPJ. This is caused by clients who object to disclosing their user identities to regulators (P2PK), so that their application is still relatively minimal. To overcome this, starting in August 2021, P2PK requires implementing PMPJ to carry out engagements and submitting PMPJ forms when requesting audit report numbers and QR Codes. If this is not done, the KAP is required to withdraw from the engagement, so that the client must indirectly comply with the PMPJ implementation if they wish to be audited.

Regarding research on the application of SPM, various results have been obtained, such as one of the case study studies conducted by Sinambela, Saftiana and Kalsum (2018) concerning quality control activities carried out at several KAPs that are not internationally affiliated (Non-Big 10 CPA Firm) carried out in Palembang, shows that there are many Non Big 10 KAPs that have not implemented adequate SPM due to information and monitoring of the Public Accounting Firm by the Indonesian Institute of Public Accountants but due to the small size of the Public Accounting Firm so that the scope of the Quality Control System implemented not that broad.

The novelty of this research is the object of research conducted at the Big 10 KAP using a more holistic mix of primary and secondary data collection. This is due to previous studies using non-big 10 KAPs where the results show that these KAPs have not implemented adequate SPM. In addition, the Big 10 KAPs are KAPs that are considered to have better support in their operational activities, especially the implementation of SPM. In addition, this research refers to the direction of the International Professional Standard Manual (IPSM), which is the most recent Quality Control Standard that will be implemented in 2022. This is quite relevant to this research considering that the Public Accounting Firm which is the object of this research is a Public Accounting Firm that has affiliation with international parties, so that several KAP XYZ guidance manuals related to SPM can be said to have converged with the IPSM.

2. LITERATURE REVIEW

Quality Control

According to the Indonesian Institute of Certified Public Accountants (IAPI) (2013), Quality Control Standard Number 1 (SPM 1) regulates the responsibilities of the Public Accounting Firm for the quality control system in carrying out assurance engagements and non-assurance engagements with the nature and extent of policies and procedures developed from each Public Accounting Firm depends on various factors, such as the size and operating characteristics of the Public Accounting Firm, and whether or not the Public Accounting Firm is included in a network.

In general, communication of quality control policies and procedures to Public Accounting Firm personnel includes an explanation of quality control policies and procedures and the objectives to be achieved from the draft policies and procedures, as well as a message that each individual in the Public Accountant Firm has personal responsibility for the quality of their work and are expected to comply with those policies and procedures. His encouragement to every Public Accountant Office personnel to communicate his opinion or concern on matters related to quality control shows the importance of getting input on the quality control system (IAPI, 2013).

According to Arens (2021, p. 40), quality control includes the methods used

to provide assurance that the Public Accounting Firm is fulfilling its professional responsibilities to clients and other stakeholders, including the organizational structure of the public accounting firm and procedures established by the Public Accounting Firm. For example: A CPA firm may have an organizational structure that ensures technical review of any engagement by partners with industry expertise.

According to Government Regulation Number 4 of 2018, each Public Accounting Firm is responsible for establishing and implementing a quality control system in each engagement. The quality control system in a Public Accounting Firm aims to provide assurance that the Public Accounting Firm has established policies and procedures that enable:

- a. Every personnel and the Public Accounting Firm comply with the requirements of professional standards, codes of ethics, and applicable regulations in carrying out each engagement; and
- b. The engagement report issued remains in accordance with the conditions.

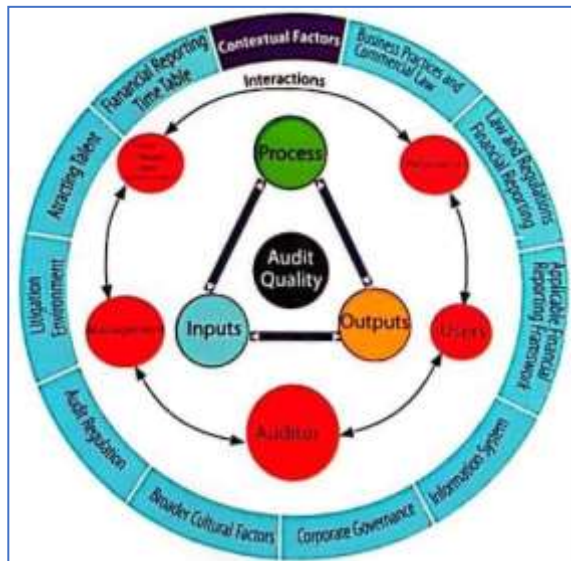


Figure 1. Unsur Utama Lingkungan Mutu Audit

According to Tuanakotta (2015, p. 61), specifically for the quality of audit services, the International Audit & Assurance Standards Board (IAASB) issued a framework regarding audit quality, namely the main elements that create an environment for audit quality. In Figure 2.1, the elements that determine a conducive environment for good audit quality are listed, including:

1. Input;
2. Process;
3. Output;
4. Important Interactions in the Financial Statement Information Provider Chain; dan
5. Contextual Factors.

Quality Control System Elements

According to the Indonesian Institute of Certified Public Accountants (2013), every KAP must establish and maintain a quality control system. According to Arens (2018), in essence, the policies and procedures in SPM can be explained in the table below.

Table 2. Quality Control System Elements

Elements	Requirements Overview	Procedure Example
Leadership responsibility for quality	Companies must promote an internal culture and must establish policies and procedures that support this culture.	The company's training program emphasizes the importance of quality work.
Provisions of professional ethics that apply	All personnel on duty must maintain their independence, integrity and objectivity.	Once a year every partner and employee must answer an independence questionnaire.
Acceptance and continuation of relationships with clients	Acceptance and continuation of relationships with clients.	A client appraisal form must be prepared for each new client prior to acceptance.
Human Resources	Policies and procedures must be established to provide KAP with reasonable assurance that all new personnel have competence, work assigned to competent personnel, education and professional development for all personnel, promotions are based on qualifications and performance.	Each professional must be evaluated for each assignment using the individual assignment assessment report from the relevant KAP.
Engagement Performances	Policies and procedures must ensure that the work carried out by the assigned personnel meets applicable professional standards, regulatory requirements, and the quality standards of the KAP itself.	The KAP director of accounting and auditing is ready to provide consultation and must approve all assignments before the assignment is terminated.
Internal Monitoring	Policies and procedures should be in place to ensure that the other elements of quality control are implemented effectively.	Quality control partners must test quality control procedures at least once a year to ensure KAP compliance.

3. RESEARCH METHODS

This type of research is a case study. This case study aims to collect detailed information using various data collection procedures when the phenomenon occurs so that an in-depth understanding of the behavior and the reasons behind it can be obtained.

The types of data provided in this study are primary and secondary data:

1. Primary data will be obtained by researchers from:
 - a. Questionnaires given to related parties, namely Lead Partners of related Branch Offices to find out how the implementation of the Quality Control Standards is at each Branch Public Accountant Office;
 - b. Documentation work paper for the implementation of KAP XYZ's quality control system.

2. Secondary data obtained by the author from:
 - a. The official online library data source platform for the XYZ Public Accountant Office to complete supporting information and arguments related to this research; and
 - b. IPSM (International Professional Standard Manual) at the XYZ Public Accounting Firm.

Most of the data used by the authors in conducting this research is in the form of qualitative data, but not a few are also quantitative data. Data collection to obtain research information uses several research instruments to obtain quantitative and

qualitative data:

a. Questionnaire

Questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2011). The questionnaire is an instrument for data collection, in which participants/respondents fill in the questions/statements provided by the researcher. In other words, researchers can measure various characteristics using a questionnaire.

b. Documentation

Retrieval of data through this Documentation Study by reading existing literature related to the research topic, by reading existing literature it is hoped that it can help researchers find problem solving and conclusions from the phenomena studied and researchers also conduct research on office documents Accountants associated with research Documentation is used to collect data and then reviewed.

The documentation used in this study includes:

1. PKF International Manual Guide;
2. Quality Control Standards - publication of the Indonesian Institute of Certified Public Accountants (IAPI); and
3. Regulations of the Ministry of Finance's Financial Profession Development Center (PPPK Ministry of Finance).

This study uses descriptive analysis techniques. The steps taken in this research are:

1. Make the main criteria for documentation related to the elements of the office Quality Control System. The main criteria are taken from the International Professional Standards Manual (IPSM) KAP XYZ which discusses the elements of the Quality Control System, all of which are presented in English.
2. Describe the main criteria in the form of parameters to be tested related to their documentation. These parameters are also taken from the same source as point (1) above. From a total of 6 main criteria, then elaborated into 70 parameters which will be tested further. The 6 main criteria consist of:

Tabel 3. Kriteria Utama

No	Kriteria Utama	Total Parameter
1	<i>Leadership Responsibilities for Quality and Quality Management</i>	3
2	<i>Ethical and Independence Standards</i>	8
3	<i>Acceptance and Continuance of Clients and Engagements</i>	6
4	<i>Human Resources</i>	15
5	<i>Engagement Performance</i>	25
6	<i>Internal Monitoring</i>	13
	Total Parameter yang akan diukur	70

1. Giving questionnaires related to the implementation of the Quality Control System to KAP XYZ Branch Office Partners and including check-lists (√) and (X) in the table.
2. Evaluate the documentation of the implementation of the Quality Control System by providing check-lists (√) and (X) based on the sample selection criteria and filling in the results of the interviews in the description section.
3. Recapitulate the total check-list (√) and (X) in tabular form based on the main criteria for further analysis regarding the results of the matching of the sample. (√) indicates that the procedures for the Quality Control System have been carried out. (X) indicates that the Quality Control System procedure has not been or not.

4. Comparing the results of the two data obtained, both from the results of the questionnaire and document study.
5. Draw The conclusions of this study are based on the number of check-lists ($\sqrt{}$) of a total of 70 indicators examined. Furthermore, it is concluded about how the implementation of the Quality Control System by KAP XYZ is based on the number of check-lists.

5. RESULT AND DISCUSSION

Dari analisis penerapan SPM yang dilakukan dengan kuesioner (I) dan studi dokumen (II) dapat dirangkum dalam bentuk tabelaris berikut ini.

Tabel 4. Rekapitulasi Checklist Kuesioner dan Studi Dokumen

No	Unsur SPM	Partner Kantor Cabang A		Partner Kantor Cabang B				Partner Kantor Cabang C	Partner Kantor Cabang D
		I	II	I	II	I	II	I	I
1	Tanggung Jawab Kepemimpinan atas Mutu	3	3	3	2	2	2	3	2
2	Ketentuan Etika Profesi yang Berlaku	8	5	8	1	6	1	8	1
3	Penerimaan dan Keberlanjutan Hubungan dengan Klien dan Perikatan Tertentu	6	0	6	0	5	0	6	0
4	Sumber Daya Manusia	15	6	15	3	12	2	15	1
5	Pelaksanaan Perikatan	25	18	25	17	20	16	25	17
6	Pemantauan	13	10	13	6	10	6	13	6
Total		70	42	70	29	55	27	70	27

Based on the recapitulation above, it is described that each Lead Partner has a different SPM implementation. This is due to differences in group areas and leadership styles of each Lead Partner which affect how operations are carried out which directly affect the technical implementation of SPM. In addition, the type of engagement client also influences how the technical SPM is applied to the engagement.

Viewed from the element of Leadership Responsibility for Quality, Branch Office Partner A has better implementation compared to other Branch Office Partners. This is due to the area of Partner Branch Office A which is close to the regulatory area (P2PK) and the association of public accountants (IAPI) which has concrete guidelines regarding its implementation. In addition, Partner A is also a Senior Partner compared to other Partners who in this study are still classified as Junior compared to Partner A, so that in practice, they have implemented it well. This is indicated by the type of clients audited at Branch Office A which in fact is a client considered to have a high risk, so that the application of this SPM element is more emphasized at Branch Office A.

From the elements of the Provisions for Professional Ethics, Branch Office Partner A has better implementation compared to other Branch Office Partners. This is because Branch Office Partner A often becomes a sample for inspection by the regulator. Even though there were other Branch Office Partners who in this study

had been sampled for examination, Branch Office Partner A was also examined by XYZ International, so that knowledge of how to apply Applicable Professional Ethics could be well adopted. In addition, Branch Office Partner A is also a member of the IAPI standards board, so that the conceptual understanding and practice related to SPM has been carried out well. By reviewing the types of clients being audited, the application of this SPM element is clearly very necessary given the potential for high audit risk, so that documentation related to the implementation of this SPM element is very necessary to demonstrate its implementation.

Although Branch Office Partner A has better implementation of the two previous elements, in the elements of Acceptance and Continuity of Relationships with Clients, based on document studies, all Branch Office Partners in this study did not apply them properly. This is because the existing engagements are recurring engagements or engagements that were previously held by other partners from different groups, so that understanding regarding an entity has been well distributed. In particular, Partner Branch Office C has clients in the government sector. Regarding the implementation of this SPM element, government sector clients have a fairly structured procedure in conducting engagements so that even though the C Branch Office does not implement it well, the technical implementation, both the first engagement and repeated engagements, is sufficient to justify that the implementation of this SPM is quite good even though most implementation is facilitated by the client.

In the implementation of HR elements, D Branch Office Partners have poor implementation compared to other Group Partners. This is because Branch Office Partner D has a relatively small number of employees, so that the implementation of SPM regarding HR is not properly implemented. In addition, the training conducted for D Branch Office Partners was quite a bit considering that the engagements conducted by D Branch Office Partners were relatively simple in accounting standards. The type of client being audited emphasizes how the SPM element is implemented, where the client uses relatively simple SAK, so that the need for training is not significant.

In the application of the elements of the Implementation of the Engagement, the implementation carried out by the Branch Office Partners in this study was quite good. This is because there are guidelines made by KAP XYZ which become standardization for each Partner Branch Office to implement their engagement. In addition, a peer review is carried out to make the Branch Office Partner optimize the implementation of this SPM, so that an evaluation can be carried out on what is appropriate and what is not based on the guidance prepared by KAP XYZ.

From the Monitoring element, the implementation carried out by Branch Office Partner A is better than that of other Branch Office Partners. This is because the Partner area of Branch Office A is closer to the area where the Managing Partner is located, so that the Monitoring can be carried out directly by the Managing Partner. A very significant difference regarding this monitoring is that the Managing Partner often communicates with XYZ International, so that with this communication and coupled with the approaching areas, it is undeniable that the application of this SPM to Branch Office Partners A is very intensive. In addition, the client audited by Kant or Branch A is a relatively large and complex client, so periodic monitoring needs to be carried out within the engagement to obtain sufficient and appropriate audit evidence.

Discussion of Application of SPM Elements

In implementing the element of Leadership Responsibility for Quality, KAP XYZ has implemented it well. This is evidenced by the delegation of responsibilities

by each Group Partner in setting policies for each group. In essence, this delegation is a form of tone of the top carried out by the Managing Partner of KAP XYZ to encourage traits that reflect the culture of KAP XYZ itself, so that the implementation of this SPM element is sufficient. In addition, the occurrence of the Covid-19 pandemic in 2020 sufficiently hampered several activities that had to be carried out every month, namely making visits to Partner Group areas to conduct correspondence, so that information related to Partner Group operational reports was provided quite late. Therefore, during this period, online partner meetings were often held, in which discussions covered operational activities and projections of how KAP XYZ would operate in the coming years. Implementation of this meeting is sufficient to assist the Managing Partners and Group Partners in carrying out their duties and responsibilities along with the elements of this SPM can be applied properly.

In applying the elements of Applicable Professional Ethics, KAP XYZ has not implemented them effectively. This is due to the fact that several groups have not signed the annual auditor independence forms. Please note, objectivity is one of the principles of a very important code of ethics in carrying out audit activities. From the manual guidance provided, one of the procedures that must be carried out is to sign the annual auditor independence form. If it is not signed, this indicates that the XYZ KAP auditors are not fully independent in carrying out their duties. In addition, the integrity letter has not been signed in its entirety by the XYZ KAP auditors. In addition to objectivity, the principle of integrity is quite important in carrying out audit engagements. With integrity, the auditor also indirectly has objectivity in carrying out his engagement, so that the effect is very high if there is no integrity in the implementation. At KAP XYZ, the integrity of the auditor is documented by signing a letter of integrity by the auditor. In this case, the integrity letter has not been signed in its entirety so that it cannot ensure the integrity of the XYZ KAP auditors and automatically the implementation of this SPM is not fulfilled.

In implementing the elements of Acceptance and Continuation of Relationships with Clients and Certain Engagements, KAP XYZ has not fully implemented them considering that KAP XYZ is a Big 10 KAP in Indonesia which of course has quite a lot of clients who do engagements. KAP XYZ's client reach is quite a lot, ranging from public companies (Tbk) to MSME companies to become clients of KAP XYZ and of course the size of KAP XYZ which is Big 10 KAP is enough to attract clients to be audited, whether it is the first engagement or repeated engagements. Apart from that, the distribution of clients to other Partners at KAP XYZ has also been the cause of not implementing this SPM based. It should be noted that KAP XYZ has quite a number of clients and the size of KAP which is the Big 10 is quite attractive for many clients to be audited. If the client wishes to engage in recurring engagements, the Managing Partner can directly distribute the project to the Partner appointed as the Partner-in-charge (PIC).

In implementing Human Resources, KAP has not fully implemented this SPM. Based on the explanation from one of the Branch Office Partners, it is known that the number of auditors at KAP XYZ is not fully sufficient in conducting engagements. In this case, the composition of the engagement team could be the same on the 5 different engagements and the turnaround time could be the same. Sometimes, 1 junior auditor can become a senior auditor in another engagement even though the auditor's experience is still not enough. This shows that the recruitment of new auditors is still lacking and HRD has not acted quickly in meeting the needs of auditors for the partners concerned. This was also consistent with the Covid-19 pandemic, which was stated by one of the Branch Office Partners that several clients experienced financial difficulties which caused the audit fee to be insufficient to

meet payments for the auditor's services, so that recruitment was suspended for quite a long time. In addition, the Covid-19 pandemic has also caused several trainings to be postponed. This is quite in line with the conditions during the Covid-19 pandemic where the lack of audit fee input resulted in a lack of funds to support training activities even though they had made savings in recruitment costs. The delay in training activities caused the railway auditors P XYZ has not fully updated on new standards (Financial Accounting Standards, Government Accounting Standards, Auditing Standards etc.), thus hindering the activities of auditors in carrying out their duties.

Regarding the elements of Engagement Implementation, KAP XYZ has implemented them adequately. This is evidenced by the existence of guidelines related to guidelines for engagement implementation, namely the International Audit Memorandum (IAM) which adopted the ISA. The existence of these guidelines is sufficient to assist the engagement team in preparing working papers considering the need for standardization in a KAP with relatively many branch offices. This was also mentioned by one of the Branch Office Partners who had been questioned by the regulator regarding the form of working papers which were quite different between branches, so the existence of this standard greatly assisted auditors in compiling and completing their working papers. In addition, KAP XYZ conducts peer reviews every year. This is done by the QC Partner to ensure whether the audit is in accordance with applicable standards. This standard can be based on the ISQC (International Standard Quality Control) Manual (Guidelines for Implementing a Quality Control System) at the XYZ Public Accountant Office which one day will be peer-reviewed by XYZ International. With peer reviews, both carried out by QC Partners and from XYZ International, it can improve the quality of the implementation of the engagements provided, so that the implementation of SPM is adequate.

With regard to the Monitoring element, KAP XYZ has not fully implemented it sufficiently considering that the Covid-19 pandemic has delayed peer review. In peer review, apart from ensuring that work papers have been prepared based on applicable standards, it is also a form of monitoring whether the SPM has been implemented. The monitoring results will be included in the conclusion of the peer review. However, in reality, the peer review was delayed due to Covid-19, so that the implementation of this SPM element did not yet exist. From the explanation of one of the Branch Office Partners, a peer review will be carried out in 2022 due to the delay in this activity due to the pandemic in 2020. In addition, XYZ International has conducted a peer review of KAP XYZ in 2020 regarding its SPM. However, based on the results of the review, KAP XYZ was given a grade of "C". This shows that the lack of monitoring carried out by KAP XYZ itself on its SPM by the QC Partner. Therefore, apart from conducting peer reviews of working papers, the QC Partner is also required to monitor the implementation of SPM at KAP XYZ to avoid a bad assessment for KAP XYZ.

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