

THE IMPACT OF INFORMATION ABOUT CLIENT IN MODERATED THE EFFECT OF THE INVOLVEMENT OF PUBLIC ACCOUNTING FIRM HEAD AND THE EFFECT OF PROBLEM REPRESENTATIONS ON AUDIT PLANNING

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Abstract: This research examined the effect of executive involvement and problem representation toward audit planning using client's information as moderating variable. The populations are managing partners, partners, and managers on the public accountant firm that located in DKI Jakarta. Purposive sampling used to take the samples. The sample was taken about 34 respondents which collected by using questionnaires. The analysis methods were consist of test quality data, descriptive statistic, classical assumption test, and hypotheses analysis used test of absolute difference value. The result of hypotheses analysis show that client information have not significantly impact on the influence of executive involvement and problem representation on audit planning.

Keywords: Executive involvement, problem representation, client's information, audit planning.

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh keterlibatan pimpinan kantor akuntan publik dan representasi masalah terhadap perencanaan audit dengan menggunakan informasi klien sebagai variabel moderating. Populasi dalam penelitian ini adalah managing partner, partner, dan manajer pada kantor akuntan publik yang berlokasi di wilayah DKI Jakarta. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling*. Sampel yang dipilih berjumlah 34 responden yang dikumpulkan dengan menggunakan kuesioner. Metode analisis data yang digunakan terdiri dari uji kualitas data, statistik deskriptif, uji asumsi klasik dan pengujian hipotesis dilakukan dengan menggunakan uji regresi linear berganda dan uji nilai selisih mutlak. Hasil pengujian hipotesis menunjukkan bahwa keterlibatan pimpinan akuntan publik dan representasi masalah secara bersama-sama berpengaruh signifikan terhadap perencanaan audit. Lebih lanjut, informasi klien tidak berpengaruh signifikan terhadap hubungan antara keterlibatan pimpinan kantor akuntan publik, representasi masalah dan perencanaan audit.

Kata kunci: Keterlibatan eksekutif, representasi masalah, informasi klien, perencanaan audit.

INTRODUCTION

Motivated by previous studies that examine the audit planning, and driven by the curiosity of researchers to find variables that can determine the audit plan effectively and

efficiently, then this study intended to examine the effect of the involvement of the Heads of the Public Accounting Firm (KAP) and the representation of planning problems accompanied by an audit client's information as a variable that could be expected to moderate the relationship both. Several previous studies and the following literature inspired this study. One of the researchers who pay attention to the topic of planning the audit of Christ (1993). Research results show evidence that more experienced auditors' knowledge of the structure is changed so that he does not see a problem from the surface but is more abstract, more total and better understand how the available information related to each other.

According to Nelson et. al. (1995), some literature states that the structure of knowledge that more experienced auditors on the financial report errors tend to focus on transaction cycle, while the purpose of the audit is second priority. The study of Nelson et. al. (1995) found that this pattern has an unfavorable effect on audit planning. Thus, the knowledge structure for the audit, the audit should be placed as top priority, afterward the transaction cycle.

Hapsari Research (2008) that examined the factors that affect client satisfaction and quality audits show evidence of variable involvement of KAP leaders were not significant and negative impact on client satisfaction and quality audit. While other studies carried out by Lehmann and Norman (2006) who investigated the problem of representation and professional judgment evidence that auditors are more experienced professional auditors have a more concise representation of the problem and more accurately than novice auditors and intermediate auditors.

Hammersley (2006) investigated the problem of representation in terms of industry-specialist auditors found evidence that industry-specialist auditors can interpret and complete an incomplete pattern of misstatements that may arise, while the auditors are not specialists cannot recognize a pattern of misstatements that may arise although there is a pattern of misstatements complete and clear.

Referring to the description above, then this study would like to try to connect the variable involvement of KAP-led, client information, representation issues, and planning the audit, so that this study entitled: " The Impact of Information on Client in Moderating Effect of Public Accounting Firm Head Involvement and Effect of Problem Representations of Audit Plan".

Problem Formulation. Research problem is formulated as follows: (1) Is the information the client can moderate the influence of the heads involvement of audit planning KAP?; and (2) Is the information of the client can moderate the effect of audit planning problem representation?

KAP Leaders Involvement in Audit Planning. According Machfoedz (1989:2), because it is the beginning of the planning activities of the company, then that activity should be carried out by top management. In a study conducted by Christ (1993:319) confirms the influence of factors led involvement KAP (managers and partners) that an effective and efficient audit can be planned if the managers and partners are actively involved in the process because, according to research, the more experienced an auditor then the structure knowledge in understanding and interpreting a case will be changed so that he does not see a problem from the surface but is more abstract and better understand how different variables are interlinked with each other.

In addition, Frederick et al (1994:240) in Nelson et al. (1995:27) states that the structure of knowledge that more experienced auditors on the financial statements tend to mistake the purpose of audit as the dimensions of the main organizations and transactions as the second cycle.

Representation Issues Role in Audit Planning. Christ (1993:308) argues that in the previous audit studies, Weber (1980), Frederick and Libby (1986), Libby and Frederick (1990), Ashton (1991), and Tubbs (1992) all argue that most auditors are experienced as managing partner, partners, and managers have more knowledge where increasing this knowledge will influence the problem representation (representation problem) is formed. In other words, the head of a public accounting firm has a better representation of the problem. Furthermore, Glaser (1984) in Christ (1993:305) this representation problem significantly affect the efficiency and effectiveness of the whole process the next information. Even Christ (1993:305) adds that because of that, it does have a significant impact on audit planning decisions.

Information about Clients In Developing Audit Planning. According Hariadi (1992:3), successful managers are managers who use information for planning and good control. Meanwhile, according to Christ (1993:304), when making planning, auditors have a large amount of information available and the structure of knowledge to influence how information is used in shaping the representation problem.

Research Model. The pictures below shows the research model tested in this research.

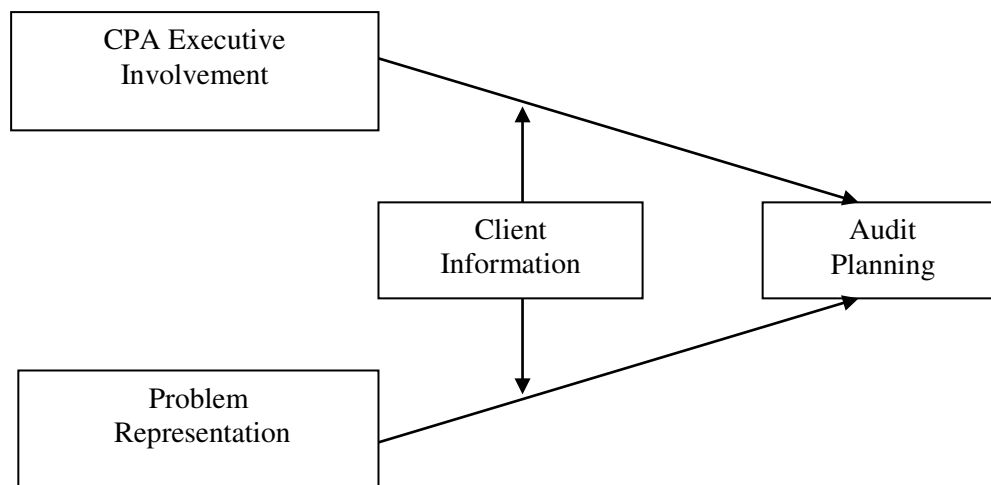


Figure 1. Research Model

Hypothesis. Based on the hypothesis of thought proposed in this study are:

H_{a1}: The information clients can moderate the influence of public accounting firm's involvement led to planning the audit.

H_{a2}: The information clients can moderate the effect of audit planning problem representations.

METHODS

The population of study was an external auditor who worked on the Public Accountant Firm in Jakarta. The sample selection method using purposive sampling method with the following criteria: the respondents are the external auditor who worked on a Public Accounting Firm based in Jakarta who is on career paths: managing partner, partner and manager. The method of collecting data from respondents using a questionnaire.

Data Analysis Methods. Data analysis tools using the Statistical Package for Social Sciences (SPSS). Data analysis included: quality test data (include: test validity and reliability testing), testing the assumption of classical (including: multicollinierity test, test heteroscedasticity, normality test), and hypothesis testing. Hypothesis first and second hypotheses were tested using regression test the difference in absolute value.

Research Variables Operationalization

1. Variable Involvement Heads Public Accounting Firm. This variable is the first independent variable. Measured using an instrument Hapsari (2008), but adapted by the researchers. Previous studies using the 5 point questions, and then adapted to the needs of research to 15 grains of questions. Adaptations carried out because of the different dependent variables. Variable measurement scale using a Likert scale ranging from 1 to 5.
2. Variable Representation Problem. This variable is the second independent variable. Measured using the instrument Christ (1993), Lehmann and Norman (2006), and Hammersley (2006), but adapted by the researchers. Variable measurement scale using a Likert scale with a range of 1 to 5 which consists of 13 items question.
3. Variable Client Information. It's a moderating variable. Variable measurement instrument was designed through a synthesis of the literature include: Elder et. al. (2010), Sawyer et. al. (2006), and Boynton et. al. (2005). Variable measurement scale using a Likert scale of 1 to 5 which consists of 24 items question.
4. Audit Planning Variables. This variable is the dependent variable. Just as variable client information, variable measurement instrument was designed through a synthesis of the literature include: Elder et. al. (2010), Sawyer et. al. (2006), and Boynton et. al. (2005). Variable measurement scale using a Likert scale of 1 to 5 which consists of 24 items question.

RESEARCH FINDINGS AND DISCUSSION

Rate of Return Questionnaire Respondents and Category. Questionnaires are distributed as many as 66 copies with the number of return of 34 questionnaires, so the response rate in this study was 51.5%. Of the 34 questionnaires received, all of which are used for filling is complete, so that eligible and can be processed. Respondents who participated in this study consisted of: managing partner of 4 people (11.8%), partner of 9 people (26.5%), and managers as many as 21 people (61.8)

Data Quality Test Results. The Test Results of Data Validity.

KAP Leader involvement Variable. In Table 1 below are presented the results of testing the validity of the data on the variable involvement of the Heads of KAP.

Table 1. Test Result of Validity Firm Heads Involvement

Question	Sig.	Pearson Correlation	Information
EI1	0.000	0.703 **	Valid
EI2	0.000	0.706 **	Valid
EI3	0.001	0.527 **	Valid
EI4	0.000	0.648 **	Valid
EI5	0.000	0.810 **	Valid
EI6	0.000	0.606 **	Valid
EI7	0.000	0.608 **	Valid
EI8	0.016	0.409 *	Valid
EI9	0.000	0.591 **	Valid
EI10	0.000	0.856 **	Valid
EI11	0.000	0.874 **	Valid
EI12	0.000	0.860 **	Valid
EI13	0.000	0.763 **	Valid
EI14	0.015	0.414 *	Valid
EI15	0.000	0.734 **	Valid
EI16	0.000	0.804 **	Valid
EI17	0.000	0.904 **	Valid
EI18	0.000	0.742 **	Valid
EI19	0.000	0.753 **	Valid

Source: Data processed

From Table 1 above shows that all statements in the questionnaire are valid.

Client Information Variable. Testing the validity of the variables is done two times. Testing the validity of the first produce 5 grains statement invalid in point is the question: IK1, IK2, IK4, IK14 and IK15. Then the grains are removed and re-tested the validity and the validity of test results as shown in table 2 below.

Table 2. Test Results of Validity of Client Information Instrument

Question	Sig.	Pearson Correlation	Information
IK3	0.023	0.390 *	Valid
IK5	0.006	0.460 **	Valid
IK6	0.003	0.496 **	Valid
IK7	0.003	0.493 **	Valid
IK8	0.000	0.620 **	Valid
IK9	0.000	0.600 **	Valid
IK10	0.000	0.623 **	Valid
IK11	0.004	0.476 **	Valid
IK12	0.002	0.520 **	Valid
IK13	0.000	0.593 **	Valid

Question	Sig.	Pearson Correlation	Information
IK16	0.000	0.650 **	Valid
IK17	0.000	0.696 **	Valid
IK18	0.000	0.762 **	Valid
IK19	0.001	0.539 **	Valid
IK20	0.001	0.555 **	Valid
IK21	0.000	0.730 **	Valid
IK22	0.000	0.575 **	Valid
IK23	0.000	0.574 **	Valid
IK24	0.000	0.635 **	Valid

Source: Data processed

The results of the second re-test validity on measurement instrument variables Client Information can be concluded that the overall point is valid statement.

Variable Representation Problem. Testing of validity was conducted on the variables twice. Testing the validity of the statement first produces a grain that is declared invalid in point RM2 question. Then the grain is removed and re-tested the validity and the validity of test results in Table 3 below.

Table 3. Test Results of Validity of Problem Representation Instrument

Question	Sig.	Pearson Correlation	Information
RM1	0.000	0.756 **	Valid
RM3	0.025	0.383 *	Valid
RM4	0.000	0.755 **	Valid
RM5	0.000	0.808 **	Valid
RM6	0.000	0.662 **	Valid
RM7	0.000	0.797 **	Valid
RM8	0.000	0.750 **	Valid
RM9	0.000	0.867 **	Valid
RM10	0.000	0.840 **	Valid
RM11	0.000	0.753 **	Valid
RM12	0.000	0.613 **	Valid
RM13	0.000	0.840 **	Valid

Source: Data processed

The second retest validity of the instrument representation (*problem representation*) in table 5 above statement states that the whole point is valid.

Audit Planning Variables. Testing of validity on this variable performed three times. Testing the validity of the first produce 7 items is invalid in the question: PA2 (0.071), PA3 (0.058), PA4 (0.053), PA12 (0.447), PA13 (0.330), PA15 (0.174), and PA19 (0.675). Then the grains are removed and tested the validity again. The results of retesting

a second show PA10 (0.055) and PA14 (0.057) is invalid. Then the grains are removed and re-tested the validity and the validity of test results of the third as in table 4 below.

Table 4. Test Results of Validity of Audit Planning Instruments

Question	Sig.	Pearson Correlation	Information
PA1	0.000	0.626 **	Valid
PA5	0.000	0.648 **	Valid
PA6	0.000	0.575 **	Valid
PA7	0.001	0.550 **	Valid
PA8	0.000	0.817 **	Valid
PA9	0.000	0.695 **	Valid
PA11	0.000	0.653 **	Valid
PA16	0.002	0.514 **	Valid
PA17	0.000	0.656 **	Valid
PA18	0.000	0.619 **	Valid
PA20	0.000	0.701 **	Valid
PA21	0.000	0.811 **	Valid
PA22	0.029	0.375 *	Valid
PA23	0.000	0.807 **	Valid
PA24	0.000	0.872 **	Valid
PA25	0.000	0.777 **	Valid
PA26	0.000	0.869 **	Valid
PA27	0.000	0.808 **	Valid
PA28	0.000	0.762 **	Valid
PA29	0.000	0.837 **	Valid
PA30	0.000	0.870 **	Valid

Source: Data processed

From the results of testing the validity of the third stage it is known that whole grains statement is valid.

Reliability Test Results. Table 5 below are the results of reliability test data.

Table 5. Test Results of Reliability

No	Variables	Cronbach Alpha	Information
1	Executive Public Accountant Involvement	0.944	Reliable
2	Client Information	0.889	Reliable
3	Problem Representation	0.924	Reliable
4	Audit Planning	0.951	Reliable

Source: Data processed

Based on data in Table 5 above can be stated that all the variables declared reliable measurement instruments because it has a *Cronbach Alpha* value of more than 0.70.

Assumptions of Classical Test Results. The Results of Multicollinierity Test. In Table 6 below are presented the results of multicollinierity test.

Table 6. Test results of multicollinierity Coefficients (a)

Model	Collinearity Statistics	
	Tolerance	VIF
A (Constant)		
Zscore (EXEC_INV)	.584	1713
Zscore (PROB_REP)	.570	1754
Zscore (CLI_INFO)	.483	2069
MODERAT_1	.698	1433
MODERAT_2	.777	1287

a Dependent Variable: AUD_PLAN

Sources: Data processed

From the table above can be seen that there were no multicollinierity problem since the value of *tolerance* on the independent variables above 0.10 and VIF values of less than 10.

The Results of Heteroscedasticity Test. In Table 7 below heteroscedasticity presented test results.

Table 7. Test Results of Heteroscedasticity Using Park test Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
A (Constant)	2233	.667		3346	.002
Zscore (PROB_REP)	-. 228	.466	-. 105	-. 489	.629
Zscore (CLI_INFO)	-. 619	.425	-. 286	-1457	.155
MODERAT_2	.224	.706	.060	.318	.753

a Dependent Variable: LnU² i

Source: Data processed

Based on existing data in table 7 above can be seen that none of the independent variables that were statistically affect the dependent variable with a value LnU² i (logarithm squared residuals from the regression model). It can be concluded that the estimated empirical model of data there are no problems heteroscedasticity.

The Results of Normality Test. This test was performed using Kolmogorov-Smirnov method.

Table 8. Test results of Normality using Kolmogorov-Smirnov test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters (a, b)	Mean	.0000000
	Std. Deviation	8.62963069
Most Extreme Differences	Absolute	.150
	Positive	.135
	Negative	-.150
Kolmogorov-Smirnov Z		.877
Asymp. Sig. (2-tailed)		.425

a Test distribution is Normal.

b Calculated from the data.

Source: Data processed

Based on table 8 above, it is known that this model meets the assumptions of normality, because the value generated by the Kolmogorov-Smirnov test of 0.877.

The Results of Hypothesis Test. Testing the first hypothesis and the second hypothesis in this study using a test of the difference in absolute value.

The Results of First Hypothesis Test (H_{a1}). In the following table 9 are presented the results of testing the first hypothesis.

Table 9. Absolute Difference Test Results
Coefficients (a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
A	(Constant)	91,799	3531		25,997	.000
	Zscore (EXEC_INV)	-1028	2379	-.076	-.432	.669
	Zscore (CLI_INFO)	8070	2357	.597	3424	.002
	MODERAT_1	-5005	3671	-.217	-1363	.183

a Dependent Variable: AUD_PLAN

Source: Data processed

From table 9 above can be seen that MODERAT_1 variables have a significance value 0.183 (well above 0.05). These results indicate that the first hypothesis (H_{a1}) which states that the information clients can moderate the influence of the Heads involvement of KAP toward planning the audit is not supported.

The Results of Second Hypothesis Test (H_{a2}). In the following 10 tables are presented the results of testing the second hypothesis.

Table 10. Absolute Difference Test Results
Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
A (Constant)	90,196	2924		30,852	.000
Zscore (PROB_REP)	5918	2042	.438	2897	.007
Zscore (CLI_INFO)	4951	1861	.366	2660	.012
MODERAT_2	-3170	3094	-.136	-1024	.314

a Dependent Variable: AUD_PLAN

Source: Data processed

From table 10, it can be seen that the variables have a significance value 0.314 MODERAT_2 or are well above 0.05. These results indicate that the second hypothesis (H_{a2}) which states that the information clients can moderate the effect of audit planning problem representations, are not supported.

Discussion. This study aims to develop theories about planning the audit conducted by auditors primarily managing partner, partners, and managers. The results provide some interpretation as follows. First, the involvement of the public accounting firm Heads (executive involvement) did not significantly affect the audit plan. These test results indicate that the head of a public accounting firm (managing partner, partners, and managers) need not be actively and intensively involved in planning the audit. If they are actively involved, this can lead to many opinions generated by the different levels of auditors who have various interests in planning the audit. The number of opinion will lead to a conflict of interest between them so that the audit plan will be inefficient and even ineffective. Hogart (1991) in Christ (1993) states that the representation of problems and knowledge of planning the audit of the senior auditor was good enough to produce an efficient planning and effective audit.

Furthermore, the representation problem of the Heads of the auditor was able to make planning more efficient and effective audits. While on the other hand they cannot actively involved in planning the audit, so what should be done. According to researchers, based on existing data, which should be done is to make planning the audit, the auditor is assisted as needed by senior managers and audit planning is reviewed again by a partner or managing partner.

That way, conflicts of interest do not occur and the representation problem of the Heads of the auditor remains contained in the audit planning. So, the manufacture method of planning the audit carried out by most public accounting firm is right, if you look back at the table about the demographics of respondents in charge of planning the audit, ie, planning the audit made by most managers (44.1%). Then in the second place, planning the audit made by a senior auditor in cooperation with the manager, then reviewed and approved by the partner (26.5%).

Table 11. Responsible of Planning Audit Preparation

Responsible of Development Audit Planning	Partners	3	8.8%
	Manager	15	44.1%
	Senior Auditor	3	8.8%
	Manager, then reviewed and approved by the Partners	1	2.9%
	Senior Auditor, then reviewed and approved by the Manager	3	8.8%
	Senior Auditor in cooperation with the manager, then reviewed and approved by the Partners	9	26.5%

Source: Data processed

Second, the information the client cannot moderate the influence of involvement and Heads of a public accounting firm to audit planning problem representations. The results of the proof is concluded that the Heads of the auditor is a person who has very extensive experience in the field so that the structure was developed and the knowledge representation problem that has significantly affected the efficiency and effectiveness of the whole process the next information.

Therefore, the information is sufficient, reliable, relevant, and timely, especially relating to financial reporting required by their clients more than the generality of client information. Enough information and not excessive (*information overload*) will make planning the audit becomes more efficient and effective. Romney and Steinbart (2003:14) tell us that an excess of information is expensive, because the quality of decision-making decreases while the cost to provide increased information. Thus, the excess of information reduces the value of information itself. Express an opinion researcher is also true for the hypothetical third and fourth hypotheses.

If that makes planning the audit was a senior auditor with experience that are not quite adequate and representation issues that have not developed the variety of client information is still needed so that the resulting audit plan can be effective. Although it cannot be efficient due to the information required by them redundant (*overload information*).

The findings of this research may provide some implications as follows: (1) can provide important input for executives auditors (managing partner, partners, and managers) that their active involvement, in the current study, does not make a more effective audit planning and efficient, (2) The difference a better representation of the problem which is owned by the managing partner, partners, and managers than senior and junior auditors were able to trigger an audit plan to become more effective and efficient. This may happen allegedly because of the representation of problem owned by more experienced auditors more abstract in understanding and interpreting a case that he did not see a problem from the surface but is more abstract and better understand how different variables are interrelated one another, (3) Information cannot be proven to trigger client managing partner, partners, and managers to do the effectiveness and efficiency in the process of planning their audits. This is due, according to some literature, as managing partner, partners, and managers are more experienced and have a representation of the problem better so less information is needed by their clients.

CONCLUSIONS, LIMITATIONS, AND RECOMMENDATIONS

Conclusion. This research resulted in two conclusions as follows: (1) The information the client cannot moderate the influence of the Heads involvement of audit planning KAP, and (3) The information the client cannot moderate the effect of audit planning problem representations.

Limitations and Recommendations. Respondents who participated in this study and for which data is worth analyzing as many as 34 people only. This amount is slightly although statistically meets the minimum requirements. But because the unit of analysis of individual, then this number is very limited. Thus, the generalizability of the results of this research is still low. Researchers realized that the limited amount of data that should be of interest to researchers next with similar topics to increase the number of respondents with a greater amount again for generalizations to higher levels.

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