

# Analysis of Application of Quality Control System to Detect Material Misstatement at KAP Budhananda Munidewi

I GA A Diah Arum Candani <sup>1\*</sup>, IB Anom Yasa <sup>2</sup>, A AG Mantra Suarjana <sup>3</sup>

<sup>1</sup> Managerial Accounting Undergraduate Study Program, Department of Accounting, Bali State Polytechnic

<sup>2</sup> Managerial Accounting Undergraduate Study Program, Department of Accounting, Bali State Polytechnic

<sup>3</sup> Managerial Accounting Undergraduate Study Program, Department of Accounting, Bali State Polytechnic

E-mail: [diaharumcandani@gmail.com](mailto:diaharumcandani@gmail.com) <sup>\*</sup>, [ibanomyasa@gmail.com](mailto:ibanomyasa@gmail.com) <sup>2</sup>, [agungsuarjana@gmail.com](mailto:agungsuarjana@gmail.com) <sup>3</sup>

**Abstract:** The phenomenon of audit failure that occurs due to the weak implementation of the quality control system at KAP, will have an impact on reducing skepticism and professional auditors. The existence of SPAP requires auditors to implement a quality control system properly in order to produce audit products in the form of financial statements that are free from material misstatements. This study aims to determine the application of a quality control system to detect material misstatements at KAP Budhananda Munidewi. This research includes descriptive qualitative research with data collection techniques using interviews, observation and documentation techniques. Data mining from informants through interviews was supported by the results of research observations during the implementation of field work practices which showed that the results were in accordance with the audit work papers. The results showed that the quality control system at KAP Budhananda Munidewi was in accordance with SPM 1 of 2013, which in general has been applied by all auditors. The implementation of a quality control system is considered to be able to assist the auditor in detecting material misstatements in the client's financial statements.

**Keywords:** quality control system, materiality, material misstatement, KAP Budhananda Munidewi

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## Introduction

Reliable and quality financial reports are financial statements that are free from material misstatements. A material misstatement is a difference between the amount, classification, presentation or disclosure of a financial statement item and that which should be for that item. This can be caused by negligence (error) or fraud (fraud). Public accountants or auditors in carrying out their profession have guidelines that must be obeyed and applied. The guidelines are compiled in the form of Professional Standards for Public Accountants (SPAP) set by the Indonesian Institute of Certified Public Accountants (IAPI).

The phenomenon that occurs today is not uncommon for cases of audit failures carried out by public accounting firms or their auditors. One of the phenomena that occurred was related to public accounting firms and auditors who were given administrative sanctions by the Minister of Finance of the Republic of Indonesia in 2018. After conducting an analysis by the Financial Professional Development Center (PPPK), it was concluded that there was a violation of professional standards in the audit carried out by two auditors from KAP Satrio Bing, Eny & Rekan (Deloitte Indonesia) in conducting an audit of the financial statements of PT Sunprima Nusantara Pemfundan for the financial year 2012 to 2016. In the analysis conducted by PPPK, it was stated that the two auditors had not fully complied with auditing standards-professional standards of public accountants. Then for KAP Satrio Bing, Eny & Partners (Deloitte Indonesia) it already has a quality control system, but the quality control system contains weaknesses because it has not been able to properly prevent the threat of closeness in the form of a long relationship between senior personnel in repeated audit engagements. on the same client for quite a long time. According to the Ministry of Finance, this will have an impact on reducing professional skepticism of auditors.

There was another case that occurred, namely KAP Tanubrata Susanto, Fahmi, Bambang auditing the case of PT Garuda Indonesia Tbk 2018. Based on a news portal report published by CNN Indonesia, there were discrepancies in the recording of transactions that caused controversy, and the commissioner of Garuda Indonesia did not sign the report. the finance. The error proves that the public accountant does not meet the

applicable auditing standards and does not consider facts that existed after the date of the financial statements. The auditor's mistake was to show that the company's performance was good, but in fact Garuda Indonesia suffered a very large loss, so the Ministry of Finance gave sanctions to the KAP involved and was obliged to improve the control system at the KAP.

Based on Article 27 of Law Number 5 of 2011 that every Public Accounting Firm (KAP) is required to have a quality control system in accordance with the provisions of control standards determined by the Center for Financial Professional Development, Secretariat General of the Ministry of Finance. The quality control system is used to provide reasonable assurance about the conformity of the professional engagement with applicable legal and regulatory requirements. This quality control system consists of policies designed to achieve the objectives and procedures needed to implement and monitor compliance with policies (Budiandru, 2021).

Auditors in KAP are required to implement a good quality control system in order to be able to produce adequate audit quality in each engagement (Yoko, 2019). Audit quality is strongly influenced by the attitude of independent auditors in implementing the code of ethics of the public accounting profession. The quality control elements are in accordance with those contained in Quality Control Standards (SPM) Number 1 which are effective from January 1, 2013 namely, KAP leadership responsibilities for quality, applicable professional ethics provisions, acceptance and sustainability of relationships with clients and certain engagements, sources human resources, engagement performance, and monitoring. Each KAP must document the established quality control policies and procedures and communicate them to all KAP personnel (Budiandru, 2017). All elements in the MSS must of course be applied by all auditors in order to produce audit products in the form of reliable financial reports so that they can be profitable for various parties.

Regarding the quality control system and material misstatement, there are several empirical researches that have been done previously by looking at it from many dimensions. There is research that shows that quality control system policies and procedures have a positive effect on the auditor's ability to detect material misstatements (Wismoyo & Murtanto, 2014). Another study was conducted regarding the effect of implementing a quality control system on the auditor's ability to detect fraud at the Public Accounting Firm (KAP) in Greater Jakarta, showing the results that the implementation of a quality control system has a positive effect on the auditor's ability to detect fraud. Then research conducted by Harahap & Pulungan (2019), shows the results that competence, independence, and professionalism have no effect on material misstatements.

Based on the phenomena that occur, it is difficult to find research that discusses the analysis of the implementation of the quality control system on the auditor's ability to detect material misstatements in public accounting firms. However, this research is based on a theoretical framework that the procedures and policies on the quality control system aim to maintain and ensure the quality of the audits produced by the auditors at KAP. This study aims to assess this, namely how effective the KAP quality control system is in maintaining and ensuring the quality of audits carried out by KAP personnel in terms of the ability of each personnel to identify material misstatements. Therefore, this study was conducted to analyze the implementation of the quality control system on the auditor's ability to detect material misstatements at the Buddhananda Munidewi Public Accounting Firm.

## Method

Uses descriptive qualitative research methods, because this research is intended to describe and analyze phenomena, social activities, attitudes, beliefs, perceptions, events, and thoughts of people individually and in groups. This research was conducted from February to July 2022 at KAP Budhananda Munidewi with data collection techniques through interviews with staff at KAP Budhananda, documentation and observation studies. The data analysis technique used is the Miles and Huberman model analysis technique which is divided into three activities, namely data reduction, data presentation and conclusion drawing.

## Results and Discussion

### 1. The quality control system of KAP Budhananda Munidewi

Based on Law Number 5 of 2011 concerning Public Accountants, it is explained that a public accounting firm must have and attach a design quality control system (RSPM) of KAP that meets the Professional Standards of Public Accountants (SPAP) which at least covers aspects of policy on

all elements of quality control. The quality control system that is made must comply with the existing standard rules and must be fully implemented in accordance with the established quality control system, so that the KAP can carry out its audit duties properly in order to increase its credibility in the community so that there is no doubt.

KAP Budhananda Munidewi has established a quality control system manual designed in accordance with SPAP rules. This quality control system manual includes policies on all elements of quality control contained in the Quality Control Standard (SPM) 1 of 2013. Based on the SPAP issued by IAPI in 2013 in SPM 1, the quality control system includes elements of the leadership responsibilities of KAP on quality, provisions of applicable professional ethics, acceptance and sustainability of relationships with clients and certain engagements, human resources, implementation of engagements, and monitoring. Each element in this quality control has policies and procedures that must be applied which are outlined in the quality control system manual of KAP Budhananda Munidewi.

## 2. Implementation of the quality control system of KAP Budhananda Munidewi

### 2.1 Implementation of the elements of leadership responsibility for quality

The procedures and policies that have been established by KAP Budhananda Munidewi in realizing leadership responsibility for quality are in accordance with the provisions regarding the element of leadership responsibility for quality in SPM 1 of 2013. This is reflected in the establishment of policies that support the internal culture of KAP through the tone at policy policy. the top, which requires partners to be responsible for the overall quality of the KAP. In addition, KAP Budhananda Munidewi has established a policy regarding the division of certain functions and powers to staff. The division of functions and authority is given to staff who have the experience and ability to carry out their duties properly so that they are able to fulfill these responsibilities. The partner as the head of the KAP is responsible for deciding all issues related to the organization of the office and its professional practice. The partner has the responsibility to lead and develop a quality control culture within the firm, providing and maintaining the firm's quality control guidelines as well as the necessary guidelines to support the quality of the engagement. Partner commitment to this goal is a must in order to successfully develop and maintain quality control. Partners are also responsible for determining the KAP's operational activities and reporting on the organizational structure.

### 2.2 Application of the elements of applicable professional ethics provisions

Based on SPM 1 of 2013 on the elements of the applicable provisions of professional ethics, it requires KAP to establish policies and procedures designed to provide adequate assurance that KAP and its personnel have complied with applicable professional ethics. At KAP Buddhananda Munidewi, each partner is required to know the activities of other partners related to KAP and its clients. This is done through regular communication through regular peer-to-peer meetings, so that colleagues can remind each other if there are problems related to the code of ethics and be able to become a control for colleagues to always work according to the code of ethics. Indirectly, the policy aims to increase objectivity and professional behavior. Based on the observations made, that among colleagues and staff regularly hold meetings to communicate the implementation of the code of ethics and quality control so as to improve the quality of the audits produced.

Partners and staff of KAP Budhananda Munidewi have responsibilities related to independence, which are required to know and understand professional standards and codes of ethics related to independence, and are required to submit written confirmation to KAP to be independent. The confirmation explains that colleagues and staff have understood and complied with the independence policies and procedures in the KAP. Based on interviews conducted with the auditors, it was stated that the auditors are periodically asked to make a statement of independence to ensure that the auditors are able to act independently in fulfilling their professional responsibilities. The audit engagement team rotation will also be carried out if personnel are involved with the client for a predetermined length of time. Based on this description, KAP Budhananda Munidewi has established

policies and procedures that include elements of ethical provisions that apply in accordance with SPM 1 of 2013.

### 2.3 Application of elements of acceptance and continuity of relationships with certain clients and engagements

Based on SPM 1 of 2013 in the elements of acceptance and continuity of relationships with clients and certain engagements, it is explained that KAP must establish policies and procedures designed to provide reasonable assurance that KAP will only accept or continue relationships with clients and their engagements if the KAP has the competence, is able to comply the provisions of applicable professional ethics, and have considered the integrity of the client. In addition, the firm must also establish policies and procedures for the continuation of an engagement and relationship with the client to deal with a condition that may cause the firm to refuse the engagement. The implementation of policies and procedures that include elements of continuity of relationships with clients and certain engagements is carried out by collecting data and information about prospective clients for the preparation of proposals and audit plans. The policies and procedures established by KAP Budhananda Munidewi regarding the acceptance and sustainability of relationships with clients and certain engagements are in accordance with the provisions that must be implemented in SPM 1 of 2013.

### 2.4 Application of elements of human resources

Based on SPM 1 of 2013 it is explained that in terms of human resources, KAP must establish policies and procedures designed to provide reasonable assurance that KAP has sufficient number of personnel with competence, ability, and commitment to the principles of professional ethics required to carry out the engagement in accordance with professional standards, legal provisions, applicable regulations, and enable the KAP or engagement partner to issue reports that are appropriate to the conditions. Procedures and policies related to the elements of human resources in the quality control system have been applied to KAP Budhannada Munidewi, reflected in the recruitment and maintenance of staff, who are required to meet qualification standards for new staff and senior staff and provide explanations to prospective staff during the recruitment process regarding the qualifications required. expected by the KAP. The policy set in terms of new staff recruitment is a minimum D3 Accounting education that has an adequate understanding of accounting and auditing.

### 2.5 Application of the elements of engagement

The elements of engagement implementation in SPM 1 of 2013 are explained that the KAP must establish policies and procedures designed to provide reasonable assurance that the engagement is carried out in accordance with professional standards, legal provisions, applicable regulations, and the KAP or engagement partner publishes appropriate reports in accordance with the conditions. These policies and procedures cover matters relevant to supporting consistency in the quality of engagement performance, supervisory responsibilities, and review responsibilities.

Based on the interviews conducted, in fact, during the implementation of the engagement there were obstacles experienced by the auditor. These constraints relate to clients who are less cooperative in providing audit evidence needed by the auditor. This will hinder the process of conducting the audit, so that in situations like this the quality control system cannot be implemented properly. Audit evidence that cannot be completed by the client will be included as a result of the findings which will be explained in the management letter.

### 2.6 Implementation of monitoring elements

Based on SPM 1 of 2013 regarding monitoring elements, it is explained that KAP must establish a monitoring process designed to provide reasonable assurance that policies and procedures related to the quality control system are relevant and adequate, and are running effectively. KAP must also carry out the process of evaluating, communicating and handling identified deficiencies. In addition, the KAP must establish policies and procedures designed to

provide reasonable assurance that the KAP has properly handled complaints and allegations that occurred. Based on this description, the policies and procedures implemented by KAP Budhananda Munidewi are in accordance with the monitoring elements contained in SPM 1 of 2013.

3. Determination of material misstatement at KAP Budhananda Munidewi

Material misstatement is closely related to materiality in the financial statements. Materiality is the basis for applying generally accepted auditing standards, especially fieldwork standards and reporting standards (Setiadi, 2019) . At KAP Buddhananda Munidewi set two levels of materiality, namely overall materiality and materiality that can still be tolerated (implementation materiality). Based on the results of observations, there is a determination of the materiality level based on the guidelines for determining the materiality of KAP Buddhananda Munidewi.

3.1 Determination of the overall materiality level

The consideration of determining the level of materiality at KAP Budhananda Munidewi is based on the amount of total assets or the amount of total income, depending on the largest amount between the two. The initial step is to find the total assets and total income which is used as the basis for determining the materiality level based on USD currency by dividing the total assets and total income by the rupiah rate determined by KAP Budhananda Munidewi, the rate has been set at Rp. 14,000. After obtaining the total amount of assets and the total amount of income that has been adjusted in USD currency, the basis for determining the materiality level is determined provided that if the total assets minus total income is greater than 0 then the basis used in determining materiality is total assets, if less or equal with 0 then the basis used is total income. Then next is the planning stage of the amount of materiality which is determined by the range of the amount of assets or the amount of income (in the amount in USD). Based on the planned amount of materiality and the percentage of materiality, the overall materiality can be calculated by the formula:

$$\text{Materialitas} = (\text{Jumlah materialitas yang direncanakan} + (\text{Persentase materialitas} \times \text{Jumlah pendapatan/jumlah aset (USD)})) \times \text{rate USD 14.000}$$

3.2 Determination of implementation materiality level

Tolerable materiality is used to calculate sample sizes and make other scope decisions, as a rule of thumb. Tolerable materiality is calculated by the formula:

$$\text{Materialitas pelaksanaan} = \text{Materialitas keseluruhan} \times 75\%$$

Based on the guidelines for determining the materiality level of KAP Budhananda Munidewi, the materiality level is determined based on quantitative factors with the key number between total assets and total income. The amount of misstatement that is considered material or immaterial at KAP Buddhananda Munidewi is determined based on the determination of materiality based on total assets or total income that has been adjusted to the percentage of materiality and materiality planned according to the policy of KAP Buddhananda Munidewi. Determination of the level of materiality based on the guidelines at KAP Buddhananda Munidewi does not use SA Section 320 which makes the condition of the entity as a benchmark in determining materiality. However, based on the reality on the ground, the determination of the materiality level at KAP Budhananda Munidewi takes into account various conditions surrounding the client company. Based on the entity's circumstances, the auditor may consider professionally the appropriate level of materiality for the entity. KAP Budhananda Munidewi only stipulates overall materiality and implementation materiality . The determination of the materiality level at KAP Budhananda Munidewi is different from the determination of the materiality level based on the ATLAS which determines the overall materiality, implementation materiality, and specific materiality. This difference can affect misstatements that are considered material for accounts that have a high risk such as accounts that experience an increase or decrease that is not fair.

4. Implementation of a quality control system to detect material misstatements

Detecting material misstatements in financial statements cannot be done simply by auditors. An understanding of auditing and accounting is a key that must be possessed by an auditor, besides that experience also plays a very important role. Auditor experience will be further developed with increasing audit experience, discussions about auditing with colleagues, and with the training program (Indrijawati, 2018). Experienced auditors will have more knowledge about errors and fraud, resulting in better performance in detecting errors and fraud because experienced auditors have a higher level of working hours so they will encounter many cases or problems that can deepen their knowledge and expertise.

There are misstatements that are commonly caused by fraud or error. Misstatements caused by errors are unintentional errors, for example due to errors in estimates, errors in determining fair value, errors in revenue recognition, and misstatements or disclosures in financial statements. Based on the experience of KAP auditor Budhananda Munidewi, these errors are often found in the client's financial statements. The explanation of each of these informants illustrates that the auditors already have adequate understanding so that they are able to detect any misstatements caused by the error. In addition, misstatements in financial statements can also be caused by fraud. Misstatement due to fraud is an act that is done intentionally. Fraud can occur due to differences in interests or conflicts of interest between users of the financial statements. This difference in interest will trigger interested parties to commit fraud such as manipulating data in financial statements that are not in accordance with the actual situation. Conditions like this will lead to agency theory and policeman theory.

The link with agency theory is that auditors as independent parties are believed to be able to overcome conflicts of interest that occur between agents and principles through the audit process, so that auditors must act independently and be guided by the values contained in the quality control system. In carrying out the audit, the established procedures and policies must be applied so as to produce quality audit results in the form of financial statements that are free from material misstatement. The auditor in each engagement must also be able to detect and prevent misstatements in the financial statements caused by fraud or error. This is in accordance with the explanation of the policeman theory which states that audits rely on the principle of arithmetic accuracy in which the auditor is obliged to detect and prevent fraud.

Every KAP certainly expects quality audit results in every engagement in the form of financial statements that are free from material misstatements. Of course, the same thing is also expected by KAP Budhananda Munidewi. To be able to meet these expectations, the auditor at KAP Budhananda Munidewi is required to always implement a good quality control system in every engagement so as to avoid misstatements in the financial statements. Policies and procedures related to the elements of SPM 1 in 2013 have been established at KAP Budhananda Munidewi, so that in practice they can be implemented properly by the auditors.

The implementation of policies and procedures regarding elements of human resources, one of which is related to staff recruitment and competence. Prospective staff who will be recruited into staff of course must meet the qualifications that have been determined to support the need for quality human resources who can work professionally and have competence in each engagement. The competencies possessed must be in accordance with the needs in the field of auditing and accounting in order to support the implementation of the audit of financial statements, so that the auditor is able to be skeptical in detecting material misstatements in the audited financial statements.

Policies and procedures regarding the elements of applicable ethical requirements applied by the auditor in the engagement are very influential in the detection of material misstatements. This is because the independence and integrity of the auditor is very important so that there is no conflict of interest that will affect the implementation of the engagement. The auditor assigned to the engagement is required to make a statement of independence and report any threats to independence. If the auditor is able to maintain integrity and is able to avoid conflicts of interest in the implementation of the engagement, independence and skepticism during the examination of financial statements to detect material misstatements will be well maintained.

Consideration in determining the continuity of the relationship with the client is not an easy thing. The decision to continue the relationship with the client must consider significant matters that may arise during the current or previous engagement and the implications for continuing the relationship. Significant things to consider, for example, are clients who have developed their business operations but the KAP does not have the expertise needed to handle these clients. If the relationship with this client is continued without considering this, the audit of the financial statements will not be optimal because the auditor will not be able to carry out the required procedures and be unable to detect misstatements contained in the financial statements.

During the implementation of the engagement, a quality control review is very important to evaluate that the implementation of the engagement has complied with the provisions set by KAP Buddhananda Munidewi. The engagement quality control review includes a review of certain working paper documentation related to the significant judgments made by the engagement team and the conclusions drawn. In addition, during the implementation of the engagement, monitoring is also carried out with the aim of providing adequate assurance that the policies and procedures of the quality control system are relevant and operating effectively. If these review and monitoring procedures are not implemented, it will affect the quality of the audit produced so that the audited financial statements cannot be guaranteed that they are free from material misstatements.

Based on the above explanation, in general the application of quality control system policies and procedures at KAP Buddhananda Munidewi can help the auditor to detect material misstatements in the client's financial statements, although in certain conditions the quality control system cannot be implemented properly by the auditor. This is because in practice there are still obstacles experienced by auditors. In general, the results of this study support the agency theory and policeman theory. Support agency theory because the application of these quality control system policies and procedures will help auditors improve their skills and maintain their independence and his professionalism. As an independent party whose role is to resolve conflicts of interest that occur between agents and principals, the auditor must apply all the values contained in the quality control system.

This study supports the policeman theory because it emphasizes efforts to detect and prevent fraud. This detection and prevention can be done by implementing a quality control system in every engagement so that misstatements in the financial statements can be detected optimally. The results of this study are in line with the results of research conducted by Wismoyo & Murtanto (2014) which explains that there is a positive influence of quality control system policies and procedures on the auditor's ability to detect material misstatements. In addition, this study also supports the results of research from Purnama (2020), Darmawati et al., (2018), Jibrandi (2021) which shows that the application of the elements of a quality control system in a public accounting firm has an effect on the detection of misstatements in the financial statements.

## Conclusion

The quality control system at KAP Budhananda Munidewi is compiled in a manual book that refers to SPAP in SPM 1 of 2013. The quality control system consists of policies and procedures that are prepared according to the elements contained in SPM 1 of 2013 namely the element of KAP leadership responsibility, on quality, provisions of applicable professional ethics, acceptance and sustainability of relationships with clients and certain engagements, human resources, implementation of engagements, and monitoring. All of these policies and procedures were then implemented by all staff working at KAP Budhananda Munidewi. The policies and procedures contained in the quality control system of KAP Budhananda Munidewi have generally been implemented by the auditor, but in some conditions the quality control system cannot be implemented properly because in its application there are still obstacles experienced. Determination of material misstatement in the financial statements begins with determining the level of materiality. At KAP Buddhananda Munidewi the materiality set is the overall materiality level and the materiality level that can still be tolerated (implementation materiality). Determination of the materiality level based on the guidelines of KAP Buddhananda Munidewi does not use SA Section 320, but in practice the auditors still consider the conditions surrounding the entity. Then KAP Buddhananda Munidewi did not set a threshold for uncorrected values and specific materiality. This is considered to be able to affect the determination of material misstatement in

accounts that have high risk. However, the implementation of a quality control system at KAP Budhananda Munidewi is considered to be able to assist the auditor in detecting material misstatements in the client's financial statements.

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