

Audit opinion of KAP Reputation and Company age on Audit Delay

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Abstract: *The formulation of the problem in this research identified how were the influence of audit opinion, KAP reputation, and company age, on audit delay. The purpose of this research was to determine the effect of audit opinion, KAP reputation, and company age on audit delay. The type of research used is associative. The data used is secondary data. The sample this research was from the annual report of real estate and property companies in 2017-2019 as many as 105. The data collection technique is documentation. The data analysis method in this research is quantitative. The results of this study were assisted by the Statistical Program for Special Science (SPPS). The results show that the effect of audit opinion, KAP reputation, and company age, together have an effect on audit delay. Partially, the audit opinion has no effect on audit delay.*

Keywords: Financial Report Quality, Local Government Performance and Government Internal Control System Quality

I. INTRODUCTION

An audit report is required in expressing the auditor's opinion regarding the feasibility of the company's financial statements that are in accordance with generally accepted accounting principles, the preparation of the audit report must be based on the four reporting standards contained in the public accounting professional standard (SPAP).

Based on the Decree of the Chairman of the Capital Market and Financial Institutions Supervisory Agency Number: KEP-346/BL/2011 Regulation Number XK2 concerning the Presentation of Financial Statements states that public companies listed on the Indonesia Stock Exchange are required to submit annual financial reports to the Capital Market Supervisory Agency and financial institutions (BAPEPAM) and Financial Institutions (LK) and announce to the public no later than the end of the third month after the date of the annual financial statements based on Financial Accounting Standards and audited by a Public Accountant registered with the Capital Market and Financial Institution Supervisory Agency (BAPEPAM) and LK. The annual (financial statements) announced at least include a statement of financial position (balance sheet), a statement of comprehensive income, a statement of cash flows, and an opinion from an Accountant.

The company's financial reports submitted to the Capital Market and Financial Institution Supervisory Agency (BAPEPAM) must be accompanied by an audit report by a Public Accountant. This means that after the financial statements have been prepared, the company still has to undergo an audit process by an independent auditor. The longer the time required for the audit process, the more likely it is that the company is late in submitting financial statements to the Capital Market and Financial Institution Supervisory Agency (BAPEPAM) and other users of financial statements. Examination of financial statements by an independent auditor to assess the fairness of the presentation of financial statements requires quite a long time, due to the large number of transactions that must be audited, the complexity of the transactions, and poor internal control. This causes the audit delay to increase.

The auditor's opinion is the opinion issued by the auditor regarding the fairness of the audited financial statements, in all material respects, which is based on the conformity of the preparation of the financial statements with generally accepted accounting principles. five auditor opinions consisting of: Unqualified Opinion, Unqualified Opinion Report with Explanatory Language, Qualified Opinion, Adverse Opinion, and a statement of not giving an opinion (Disclaimer of Opinion) (Sukrisno 2019:25).

The reputation of KAP (Public Accounting Firm) is an achievement and public trust carried by the auditor on behalf of the auditor's big name, b. many companies tend to use the services of a public accountant or a public accounting firm (KAP) that has a good reputation. This is due to the influence on the quality and credibility of the financial statements. If the company that will go public has good financial reports, then it will be useful for investors as important information,

especially in making investment decisions. Investors will feel more confident in companies that use the services of a highly reputable public accounting firm (Bambang 2017:115).

The age of the company is something that investors consider in investing their capital, the age of the company reflects the company's survival and is evidence that the company is able to compete and can take business opportunities that exist in the economy or who still have a short life. Companies that have been around for a long time will increase their profits (Syarifah 2016: 79)

Audit delay is the length of time for the completion of the audit carried out by the auditor seen from the difference in the closing date of the financial reporting year usually (December 31) to the date of the audit opinion in the audited financial report. Audit delay is one of the factors that causes the slow movement of the JCI (Combined Stock Price Index) on the stock exchange due to reactions from investors. The delay in the publication of the audited financial statements is the difference between the signing of the auditor's report received and the date of publication of the audited financial statements to the Capital market supervisory bodies and financial institutions (BAPEPAM), the longer the financial statements are submitted, the lower the value of the benefits (Zaky 2017: 26). The purpose of this study was to determine the effect of audit opinion, head reputation, and company age on audit delay (a case study on real estate and property companies in 2017-2019).

II. LITERATUR REVIEW

The theory in this study is related to the implementation of audits in companies, mainly because of the contractual relationship between the principal as the owner of the company and the agent as management who manages the company to full fill the principal's interests. Agency Theory as stated by Jensen and Meckling (1976) states that in an agency relationship there is a contractual opinion between the owner of the company or the principal and the manager or agent, which assigns the agent to do a job running the company.

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According to Syarifah (2016: 79). The age of the company is something that investors consider in investing, the age of the company reflects the company's survival and is proof that the company is able to compete and can take business opportunities that exist in the economy. Companies that have been around for a long time generally have more stable profitability than companies that are newly established or who still have a short life. Companies that have been around for a long time will increase their profits.

According to Lela (2019: 33), the age of the company is the longer the company operates or the older the age of the company, the more likely the company will survive and provide more and wider information about the company than the newly established company.

According to Nita Dwi (2019:5), is the length of time a company has been operating.

The three definitions above can be concluded that the age of the company is the length of time a company has been established and for an indefinite or long time, not only for a few years.

According to Zaky (2017:26) audit delay is the length of time for the completion of the audit carried out by the auditor seen from the difference in the closing date of the financial reporting year usually (December 31) to the date of the audit opinion in the audited financial report. Audit delay is one of the factors that causes the slow movement of the JCI (Combined Stock Price Index) on the stock exchange due to reactions from investors. The delay in the publication of the audited financial report is the difference between the signing of the auditor's report and the date of publication of the audited financial report to the Capital Market and Financial Institution Supervisory Agency (BAPEPAM).

Previous research conducted by Fitria and Indah (2015) This study aims to determine the effect of Company Size, Company Age, Company Profitability, Company Solvency, KAP Size, and Auditor Opinion on Audit Delay either partially or simultaneously on Audit Delay in 45-year-old LQ companies. 2011-2013. This research is a comparative causal research with an ex post facto approach. The sampling technique used was purposive sampling technique. The sample consisted of 14 companies from LQ 45 companies listed on the Indonesia Stock Exchange in 2011-2013, so that the research data analyzed amounted to 42. The data analysis techniques used were descriptive statistics, classical assumption tests, and multiple linear regression analysis.

Previous research conducted by Ni Made and Made Gede (2016) with the title Effect of Auditor Change, KAP Reputation, Audit Opinion, and Audit Committee, Against Audit Delay in Manufacturing Companies listed on the Indonesia Stock Exchange in 2012-2014. This study aims to examine the effect of auditor turnover, KAP reputation, audit

opinion, and audit committee on audit delay. The research sample was 78 manufacturing companies on the Indonesia Stock Exchange (IDX) for the period 2012-2014 with purposive sampling method. The analytical technique used is Multiple Linear Regression. The results show that (1) auditor turnover has a positive effect on audit delay, (2) auditor reputation has a negative effect on audit delay, (3) audit opinion has no effect on audit delay, (4) audit committee has no effect on audit delay

III. RESEARCH METHODOLOGY

Type The research used in this study is Associative research to determine the effect of audit opinion, KAP reputation, and company age, on audit delay in real estate and property companies in 2017-2019.

Operationalization and Measurement Variable

1. Audit Delay is the length of time for completion of the audit which is measured using an ordinal scale from the closing date of the financial year to the date of issuance of the audit report. The Delay audit variable indicator uses a delay of > 90 days using the number 1, the delay < 90 days using the number 0.
2. An audit opinion is an opinion regarding the fairness of the audited financial statements in all material respects based on the suitability of the preparation of financial statements using an ordinal scale. Indicators of unqualified opinion with number 1, Unqualified opinion with Explanatory Paragraph with number 0, Unqualified Opinion with number 0, Unqualified Opinion number 0 and Disclaimer of Opinion number 0
3. KAP reputation is a trust to maintain the reputation of clients by completing their work on time with large KAP indicators number 1 and small KAP numbers 0

The population in this study were 45 real estate and property companies listed on the BEI in 2017-2019. In this research, the sampling technique used is non-probability sampling with purposive sampling technique. According to (Sugiyono, 2016: 85) purposive sampling is a sampling technique of data sources with certain considerations. The reason for using purposive sampling technique is because not all samples have criteria that are in accordance with the research. Therefore, the authors choose a purposive sampling technique that establishes certain considerations or criteria. The criteria for sampling are as follows:

- 1) Real Estate and Property Company listed on the Indonesia Stock Exchange (BEI) in 2017-2019.
 - 2) Real Estate and Property Companies that do not publish financial statements in a row during 2017 - 2019.
- Real Estate and Property Companies that do not present financial statements using the rupiah (RP) currency.

The population of this study was the financial reports of regency and city governments throughout Indonesia, as many as 1,542 regencies and cities (514 regencies and cities for 3 years) spread over 34 provincial governments in Indonesia (the provincial government is not the study population). The sampling method was non-probability, the sampling technique that used was purposive sampling, the determination of the sample is carried out as follows:

Table 1. Sample Size

| No. | Information | Year 2017-2019 |
|---|---|----------------|
| 1 | Real Estate and Property Company listed on the Indonesia Stock Exchange in 2017-2019. | 45 |
| 2 | Real Estate and Property Companies listed on the Indonesia Stock Exchange that did not issue financial statements consecutively during 2017-2019. | 10 |
| 3 | Real Estate and Property Companies listed on the Indonesia Stock Exchange that do not present financial statements using the rupiah (RP) currency | 0 |
| Number of companies that match the criteria | | 35 |
| Total financial reports for 2017-2019 used as sample = 3X35 | | 105 |

This study uses the main method of document analysis which is more directed at concrete evidence to analyze the contents of the documents that support the research conducted. The data analysis method used in this study is quantitative, quantitative analysis is carried out using statistical testing from the 2017-2019 data results.

The analytical method used in this research was quantitative analysis. This study uses panel data in the form of 804 regencies and cities government financial reports (that are divided into 3 years), namely 2016 to 2016. 2018. The analysis used SEM PLS and panel regression.

And finally, the hypothesis test consists of a Multiple Linear test Explaining that linear regression analysis is to measure the magnitude of the influence between two or more independent variables on one dependent variable and predict the dependent variable using the independent variable, then test the coefficient of determination and joint test (f test) to find out significantly from the independent variable to the dependent variable and make conclusions. The data analysis technique in this study was assisted by the Program for Special Science (SPSS). Before performing the analysis, according to the requirements of the OLS (ORDINALD LEAST Square) method, you must first test the validity, test reliability, test the classical assumption then test the coefficient of determination and joint test (f test) to determine the significance of the independent variable on the dependent variable and make conclusions. The data analysis technique in this study was assisted by the Program for Special Science (SPSS). Before performing the analysis, according to the requirements of the OLS (ORDINALD LEAST Square) method, you must first test the validity, test reliability, test the classical assumption then test the coefficient of determination and joint test (f test) to determine the significance of the independent variable on the dependent variable and make conclusions. The data analysis technique in this study was assisted by the Program for Special Science (SPSS). Before performing the analysis, according to the requirements of the OLS (ORDINALD LEAST Square) method, you must first test the validity, test reliability, test the classical assumption

IV. ANALYSIS AND RESULTS

The results of the descriptive statistical analysis show that the number of N in this study is 105. This value is obtained from the number of samples used in the study, which includes financial data of 105 companies with a research period of 3 years (2017-2019).

The smallest value of Audit Opinion is 0, the largest value is 1 with an average value (mean) of 0.86 and a standard deviation of 0.352. The smallest value of independent KAP's reputation is 0 and the largest value is 1, with an average value (mean) of 0.66 and a standard deviation of 0.477. The smallest value of Company Age is 3, the largest value is 47 with an average value (mean) of 23.97 and a standard deviation of 11,589. The smallest value of the dependent variable Audit Delay is 0, the largest value is 1 with the average value (mean) is 0.72 and the standard deviation value is 0.449.

The results of the calculation of the Tolerance value there is no independent variable that has a Tolerance value greater than 0.10 with the Tolerance value of each independent variable having an Audit Opinion value of 0.999, KAP Reputation of 0.967, Company Age of 0.966. Meanwhile, the results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing, namely the absence of the VIF value of the independent variable which has a VIF value of less than 10 with the VIF value of each independent variable having an audit opinion of 1,001, the reputation of KAP of 1,034, and the age of the company is 1,035. Referring to the calculation results of Tolerance and VIF values, it can be concluded that there is no multicollinearity between independent variables in the regression model.

Based on the results of the heteroscedasticity test, it can be seen that the value of Sig. of each variable is 0.081 for the Audit Opinion variable, and 0.703 for the KAP Reputation variable, and for the Firm Age variable it is 0.562. From these results, it can be concluded that the regression equation model does not experience heteroscedasticity. This is because the value of each variable is not significant, or the value of Sig. greater than 0.05.

The t-test was conducted to test whether all independent variables had a partial effect on the dependent variable partially. The stages of testing using a significant level of alpha value (α) of 0.05. The following are the results of the t test using the SPSS 22 statistical test.

Table.2. Coefficients

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .295 | .030 | | 9.936 | .000 |
| audit opinion | .012 | .022 | .026 | .525 | .600 |
| hood's reputation | .085 | .023 | .188 | 3.728 | .000 |
| company age | .004 | .001 | .214 | 4.454 | .000 |
| audit delay | .398 | .025 | .773 | 16,163 | .000 |

Audit opinion of KAP Reputation and Company age on Audit Delay

1. Audit opinion partially has no effect on Audit Delay. The results of t indicate that partially audit opinion has no effect on audit delay, has a negative and insignificant effect, because the value of sig t is 0.600, > 0.05 thus the first hypothesis is rejected (H2a is rejected, Ho1 is accepted).
2. KAP's reputation partially affects the Audit Delay. The results of t indicate that partially the reputation of KAP has an effect on audit delay, has a positive and significant effect, because the value of sig t is 0.00, < 0.05, thus the second hypothesis is accepted (H2b is accepted, Ho1 is rejected).
3. Company age partially affects the Audit Delay. The results of t indicate that partially the age of the company has an effect on audit delay, has a positive and significant effect, because the value of sig t is 0.00, < 0.05, thus the third hypothesis is accepted (H3c is accepted, Ho1 is rejected)

The purpose of the F test is to test whether all independent variables have a joint effect on the dependent variable. The F value in the ANOVA table is also to see whether the model used is correct or not. Based on the table of results of simultaneous hypothesis testing that has been carried out with the SPSS version 22 program below.

Table 2. Joint Test Results (F)
ANOVA^a

| Model | Sum of Squares | Df | Mean Square | F | Sig. |
|--------------|----------------|-----|-------------|---------|-------|
| 1 Regression | 4,000 | 4 | 1,000 | 161.310 | .000b |
| Residual | .620 | 100 | .006 | | |
| Total | 4.620 | 104 | | | |

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), audit delay, hood reputation, audit opinion, company age

Source: Data processed 2021

Based on the table above, it is found that the f test results are 161.310 with a significant value of 0.000 which is smaller than the 5% level (0.05) or the calculated f of 0.000 < 0.05. Thus it can be concluded that Audit Opinion, KAP Reputation, and Company Age have a joint effect on Audit Delay.

Regression analysis in this study was conducted to calculate the magnitude of the influence of the independent variable on the dependent variable. In addition, regression analysis also shows the direction of the relationship between the dependent variable and the independent variable. Audit, Cap Reputation, and Company Age. The regression coefficient value of the Audit Opinion variable is 0.22, which means that if the Audit Opinion increases, the Audit Delay will decrease by 0.220 or 22.0%. The regression coefficient value of KAP Reputation is 0.36, meaning that if KAP's reputation increases, the company's audit delay will decrease by 0.36 or 36%. The regression coefficient value of the company age variable is 0.12, meaning that if the age of the company increases, the audit delay will decrease by 0.12 or 12%.

Effect of Reputation on Audit Delay

Based on the results of the t test that H2a is rejected, Ho1 is accepted, indicating that the audit opinion has no significant effect on Audit Delay. After calculating the t test, it is obtained that the significant value of t count for the Audit Opinion variable is 0.600, which is greater than 0.05 (α = 5%) this means that the audit opinion variable does not have a significant effect on audit delay. The results are not significant. audits can be caused by homogeneous company data characteristics, namely the real estate and property sectors, because in this study many companies have unqualified audit opinions.

A public company that has a bad audit opinion is the company PT Marga Abhinaya Abadi TBK. For 2019 has a disclaimer of opinion and an audit delay of 143 days. because to determine fairness and issue an unqualified opinion, an auditor must of course collect complete and accurate evidence so that the auditing process of the client's financial statements certainly takes a long time to complete the audit report. An audit opinion other than unqualified (WTP) describes the existence of substantial additional audit procedures if the internal control system cannot be trusted adequately.

The audit opinion is the result of the opinion given by the auditor which does not affect the length of the audit period. This is because after all the results of the opinions issued by the auditors, both qualified and unqualified opinions, the auditors use similar procedures in the auditing process and the issuance of audit reports. In the auditing process, the auditor will carry out his work professionally so that any type of opinion expressed will not affect the length of time the audit is completed. The auditor will collect accurate and complete evidence, which will require a longer time so that the expected evidence can be collected, both the opinion that will be expressed later by the auditor does not affect the length of the audit completion.

Based on the results of the t test that H2b is accepted, Ho1 is rejected, indicating that the audit opinion has no significant effect on Audit Delay. After calculating the t-test, it is obtained that the significant value of t-count for the Audit Opinion variable is 0.000, which is smaller than 0.05 ($\alpha = 5\%$). This means that the hood reputation variable has a significant influence on audit delay.

A public company that uses the services of a big fours accounting firm is PT Duta Anggada Reality Tbk using the services of an Ernst and Young (EY) accounting firm for three consecutive years and has an audit delay of 85 days for three consecutive years. The size of the KAP has an effect on the audit delay, this is because the better the quality of the KAP, the KAP will be as good as possible, of course providing guarantees for the quality of the audits carried out, one of which is timeliness.

Big four accounting service companies can be said that KAP services have professional specialists who carry out audits efficiently so that they are able to complete audit reports on time according to applicable regulations. Along with tight competition, the big four KAPs will also certainly be a concern for the continuity of their business, the completion of a long audit will have a negative impact on their performance image in the eyes of clients so that they will lose job opportunities with clients in the future, so that the KAP the big four will endeavour to complete the audit on time to maintain public confidence in them.

The Effect of Company Age on Audit Delay

Based on the results of the t test that H2c is accepted, Ho1 is rejected, indicating that the audit opinion has no significant effect on Audit Delay. After calculating the t-test, a significant value of t-count for the Audit Opinion variable is obtained with a value of 0.000 less than 0.05 ($\alpha = 5\%$) this means that the hood reputation variable has a significant influence on audit delay.

The company that has a long standing company age is PT Duta Pertiwi Tbk (DUTI) which has a company age of 47 years and audit delay tends to be small as much as 45 days. The age of the company has a positive effect on audit delay, which means that the longer the age of the company, the shorter the audit delay. The longer the age of the company, investors will judge that the company will be more efficient so that relevant information can be presented on time

In general, companies that have been around for a long time have had many new branches or businesses, not only in the regions but also abroad. The large scale of the operation shows that there are many audits with a high level of complexity so that it can prolong the audit delay process.

Therefore, the longer the age of the company, the shorter the audit delay. This is because companies that have a longer lifespan are considered capable and skilled in collecting, processing, and producing information when needed because they already have enough experience so that completing audit reports is more efficient.

Effect of Audit Opinion, KAP Reputation and Company Age on Audit Delay

The results of the F test explain that the independent variables, audit opinion (X1), KAP reputation (X2), and company age (X3), have a calculated F significance of 161,310 with a significance level of 0.00 which is smaller than 0.05. Thus, it can be explained that the independent variables studied have a significant (joint) effect on audit delay.

V. CONCLUSION

Based on the t test, Audit opinion partially has no significant effect on Audit Delay. KAP's reputation partially has a significant effect on Audit Delay. And the age of the company has a significant partial effect on the Audit Delay. Based on the partial joint test (F) that together the independent variables consisting of the Audit Opinion variable (X1), KAP Reputation (X2), and Company Age (X3), have a significant effect on the Audit Delay variable (Y).

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