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AND TRUST ON MARKETING PERFORMANCE**

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DETERMINANT FACTORS AFFECTING ON ACCURACY OF AUDITOR'S OPINION: MULTIGROUP ANALYSIS

Briyan Efflin Syahputra ^{*a,1}, Anggit Esti Irawati ^{b,2}, Akhmad Afnan ^{c,3}, and Btari Bunga Ceisari ^{d,4}

Universitas Teknologi Yogyakarta, Indonesia ^{a,b,c} and University of Pécs, Hungary ^d

Email: briyan.efflin@staff.uty.ac.id ^{*1}; anggitestira@staff.uty.ac.id ²; akhmad.afnan@staff.uty.ac.id ³; and btaribunga08@gmail.com ⁴

Abstract: The increasing number of cases of manipulation of financial statements that often occur to date has made the public increasingly question the performance of the auditor profession. This is because, most cases of manipulation can occur due to the negligence of auditors who are unable to detect the fraud. So the opinion published is not correct, and then the information presented in the auditor's report becomes misleading. Therefore, it is necessary to conduct research to determine the various factors that can increase the accuracy of auditor's opinion. This research was conducted with the aim of analyzing the relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion. In addition, this research was also conducted to analyze the moderating effect of the gender variable on the respective relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion. This research was conducted using a quantitative approach with a survey method through distributing questionnaires to 142 auditors who work in public accounting firms in Yogyakarta, Solo and Semarang. This research was tested statistically using simultaneous equations assisted by the SmartPLS application. This research result has found that auditor competence, experience and professional skepticism gives positive influence on accuracy of auditor's opinion. In addition, gender has also been shown to have a positive effect on accuracy of auditor's opinion as moderating variable.

Keywords: auditor competence, experience, professional skepticism, gender, accuracy of auditor's opinion

INTRODUCTION

Financial statement manipulation is still a type of fraud that is quite common today. The number of cases of manipulation of financial statement that have been disclosed to date, of course, has made many parties feel very disadvantaged by this misleading report. The auditor profession is one of the parties that is sufficiently disadvantaged in these cases. This is because most cases of manipulation of financial statements can occur due to the negligence of the auditors themselves who are unable to detect various acts of fraud that have been planned. Then, this resulted in the inaccuracy of the auditor's opinion that was published and finally the public again questioned the credibility of the auditor profession. Even in some cases, the manipulation of financial statements can run smoothly due to the role and assistance of the auditors themselves. The Enron case may serve as a good example.

Indonesia also became one of the country has a significant track record of cases of financial statements manipulation. In fact, recently, one of Indonesian state-owned company, namely PT Garuda Indonesia (Persero), was also proven to have manipulated its financial statements for 2018 [1]. The auditors' negligence in the case was finally revealed. Based on the results of an investigation conducted by the Ministry of Finance, Republic of Indonesia, it is known that the auditors of the KAP Tanubranta Sutanto Fahmi Bambang dan Rekan, who checked the financial

statements of this company, have not committed quality control of financial statements, which then affect the accuracy of auditor's opinion issued [2].

Based on these cases, it would be a logical thing that until now, the research about factors that can increase the ability of the auditor to issue an precisely auditor's opinion is still needs to be done. This is done in order to minimize such cases to avoid recurrence.

Surfeliya, Andreas & Yusraini [3] stated that one of the most effective factors in increasing the accuracy of the auditor's opinion is professional skepticism. Professional skepticism is a critical attitude and doubt about the audit evidence found [4]. Through professional skepticism, an auditor will always be required not to easily believe and always evaluate in critically every audit evidence were found in the field. Apart from professional skepticism, another factor that is considered the most effective way to increasing the accuracy of auditors' opinions is experience. Butt [5] stated that auditors who have high flight hours (experience) will be relatively better at performing each of their duties. So, whether the opinion issued by an auditor is appropriate or not, will be closely related to the experience that the auditor has. This is also supported by the results of previous research [6,7] which together prove that experience is a factor that can increase the accuracy of auditor's opinion.

Apart from the two previous factors, there are other factors that are also effective in increasing the accuracy of auditor's opinion. The factor is the competence of auditors. This is evidenced by previous research [8],

which has proven that competence has a significant effect on increasing the accuracy of auditor's opinion. This is not surprising, because competence is the basic thing [9].

Gender also turns out to have a role in determining whether or not an opinion issued by an auditor. Gender refers to the differences in attitudes and actions between men and women [10]. Previous research [11] has proven that it turns out that female auditors will be better at performing each task compared to male auditors. This is because female auditors are usually proven to work more thoroughly and are more skeptical. Furthermore, it is known that when conducting audits, female auditors usually pick up a variety of non-verbal cues more often than men, so it is not surprising that women become more skeptical [11]. So naturally, if gender has an important influence in determining the appropriateness of an auditor's opinion.

Based on the various explanations above, the aim of this research is to analyze the effect of auditor competence, experience and professional skepticism on accuracy of auditor's opinion. The selection of these three variables was due to the inconsistency of the results of previous research regarding the effect of these three variables on accuracy of auditor's opinion. In addition, this research was also conducted to analyze the gender variable as a variable that can moderate the relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion. The use of the gender variable as a moderating variable, because some results from previous research have indicated that gender has the potential as a variable that can moderate various other variable relationships to increase the accuracy of auditor's opinion, also the rarity of previous research examining gender relations on the accuracy of auditor's opinion. In addition, gender was chosen because usually gender in previous research was always tested as an independent variable and rarely tested as a moderating variable.

Respondents in this research are auditors who work in public accounting firms (KAP) located in Yogyakarta, Solo and Semarang. There were 142 auditors who were respondents in this research. Hopefully, through this research can know the various factors that are proven effective to improve the accuracy of auditor's opinion.

LITERATURE AND HYPOTHESIS

Theory of Planned Behavior (TPB)

Theory planned of behavior (TPB) is a theory that explains the relationship between attitude and behavior [12]. This theory is basically intended to understand how the influence of a person's motivation to behave, both on the will of the individual himself or vice versa [13]. This theory has 3 determinants, including attitude towards behavior, subjective norms, and perceived control [14].

This research was conducted to analyze the various factors that could affect the accuracy of auditor's

opinion through a research model that was built on the basis of the TPB. However, all determinants in this research will not use the original variables contained in the TPB, but the derivation of all variables contained in the TPB, both attitude toward behavior, subjective norm, and perceived control variables.

Accuracy of Auditor Opinion

The auditor's opinion is the opinion given by the auditors on the financial statements of an agency that has been audited [15]. To formulate the auditor's opinion, the auditor is required to conclude and ascertain whether the auditor has obtained adequate assurance about whether the audited financial statements are entirely free from material misstatement, and or whether due to fraud and errors [15]. Of course, the opinion issued by the auditor to be appropriate (right) with the actual conditions on the financial statements audited agencies, given that the opinion be a guarantee to the public about the true condition of the financial statements.

Tuanakotta [15] explained that when formulating his opinion, an auditor must consider various things. This is done in order to increase the accuracy in giving the auditor's opinion. There are things that must be considered, among others, related to materiality, audit evidence, accounting policies, disclosures in financial reports, fair presentation frameworks, and compliance frameworks.

Auditor Competence and Accuracy of Auditor's Opinion

Auditor competence is the qualification of an auditor needed to carry out each audit task correctly [16]. In conducting the audit process, assigned auditors must have adequate competence, which means that they must have good personal quality, very adequate knowledge, and special expertise in their fields [16]. Auditors can gain competence through experience, expertise and formal or non-formal education [3]. The more competent an auditor is, the more skilled the auditor will be in gathering various information and audit evidence which can then be used as a basis for providing the auditor's opinion.

The previous research [16] has proved that the competence of auditors affect the accuracy of auditor's opinion. However, in other previous research [3], showed the opposite results. So, based on various previous explanations, the following hypothesis has been formulated:

H1. Auditor competence positively influences accuracy of auditor's opinion

Experience and Accuracy of Auditor's Opinion

Experience is the expertise and knowledge that a person can acquire either through direct observation or obtained from direct participation in various kinds of events [17]. Experience, in particular audit experience, is the experience of the auditor obtained through the examination of financial statements both in terms of length of time and in terms of the number of

engagements the auditor has performed [11]. Experienced auditors with high flight hours will certainly be better at making judgments. So, it's no wonder that in every audit assignment to a team, there will always be experienced members. This is done in order to maintain the quality of the audit provided.

Several previous research have tried to prove that experience has an effect on increasing the accuracy of auditor's opinion. However, previous research [3,11] shows that experience is not proven to affect the accuracy of auditor's opinion. Meanwhile, other previous research [6] proved that experience is proven to increase the accuracy of auditor's opinion. Based on various previous explanations, the following hypothesis is formulated:

H2. Experience positively influences accuracy of auditor's opinion

Professional Skepticism and Accuracy of Auditor's Opinions

Professional skepticism is the attitude of a person who includes the mind to always question and critically evaluate any audit evidence received [18]. A skeptical auditor will not just accept every explanation received from the client, but the auditor will ask various questions to be able to obtain reasons, evidence and confirm related objects in question or being discussed [11]. Through an attitude of professional skepticism, it will lead an auditor to take actions to select the most effective audit process, so that the right opinion can be obtained [19].

In previous research [3] it has been proven that professional skepticism positively influences on accuracy of auditor's opinion. However, in other previous research [11,20] showed the opposite result. Therefore, based on some of the previous descriptions, the following hypothesis is formulated:

H3. Professional skepticism positively influences on accuracy of auditor's opinion

Gender (Moderation Variable) and Accuracy of Auditor's Opinion

Gender can be interpreted as a very visible difference between men and women when viewed from the point of view of values and behavior [11]. Several previous studies have also tested that the gender variable does indeed have an influence in determining the quality of doing work between men and women. This is not surprising, because men and women have different emotional reactions and reading ability of others [11]. Women are perceived to be better at reading various non-verbal cues than men. In addition, it is also known that female auditors are known to be more careful when investigating audit evidence that is being examined [11]. In fact, in a previous research [21] it has been proven that in fact female auditors are known to be more skeptical on average when compared to male auditors. As it is well known, the more skeptical an auditor is, the better the work that will be done by

the audience, especially during auditing activities, the more appropriate the opinion will be. Thus, this has sufficiently proven that gender does have an important role to play in increasing the accuracy of auditor's opinion, which means that female auditors will be considered more capable than men.

Previous research [11] has proven that gender does have an effect on increasing the accuracy of auditor opinion. So, with various previous descriptions, the following hypothesis is formulated:

H4. Gender as moderating variable positively influences accuracy of auditor's opinion

Based on the various explanations above, it can be seen that the model built in this research. The model in this research can be seen in Figure 1.

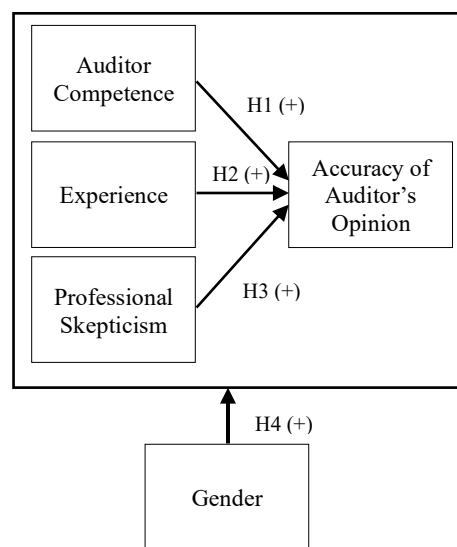


Figure 1. Research Model

RESEARCH METHODS

Methods and Data Collection

In order to test the model in this research, a quantitative approach will be used. The data collection technique in this research was conducted by survey method using a questionnaire. Convenient sampling is a technique used in this research in order to determine the sample.

The questionnaire in this research consisted of 41 question items, which were then distributed to auditors working at Public Accounting Firms (KAP) in Yogyakarta, Solo, and Semarang. The number of auditors who have filled out the questionnaire in this research were 142 respondents. Data on the results of filling out the questionnaire in this research will then be analyzed using a tool, namely SmartPLS.

Measurement and Variable Definition

The indicator items of the independent variables used in this research will be measured using a likert scale with intervals of 1 to 4. Especially for the dependent variable, there are 5 answers to the question items given. Answers consist of 5 types of auditor

opinion. In Table 1, the variable definition and measurement for each of the independent and dependent variables in this research will be explained.

As is well known, in this research there is also a moderating variable, namely gender. Gender is defined as the difference between men and women from various aspects such as habits, roles, behavior and so on [22]. To examine the moderating effect of gender, thus research used the Smith-Satterthwaite test [23].

Data Analysis Technique

Data analysis in this research was carried out simultaneously using the partial least square (PLS) application. Data analysis using PLS consists of 2 sub-models, namely measurement model and structural model. A summary of the explanation regarding testing the measurement model can be seen in Table 2.

Table 1. Definition and Measurement of Variables

Variable	Variable Definitions	Measurement	Reference
Auditor Competence	The abilities gained through education and experience gained by auditors are used as a basis for carrying out audit activities	12 item	[3,8]
Experience	A learning process and the development of potential behavioral growth obtained from formal and non-formal educational activities, which then make an individual have a higher behavior pattern.	11 item	[11]
Professional Skepticism	An attitude that is always questioning and does not easily believe every audit evidence that has been obtained to be evaluated critically and thoroughly	13 item	[3,8]
Accuracy of Auditor Opinion	The level of accuracy of the opinion given by the auditor on the financial statements of an institution that had been previously audited	5 item	[11]

Table 2. Measurement Model

Stages	Measurement	Requirements	Reference
Convergent Validity Test	Average Variance Expected (AVE)	> 0.5	[23]
	Value of loading item	> 0.5	[23]
Discriminant Validity Test	Average Variance Expected (AVE) Analysis	The square of the AVE value for each construct must be greater than the largest correlation between the variable and other constructs.	[25]
Reliability Test	Composite Reliability (CR)	> 0.7	[23]

The next test is structural model testing. Structural model testing is done to see how the relationship between variables, the significance value and the R-Square value of the research model that has been built [25]. The r-square test will be carried out to determine and analyze the strength of the model in explaining the dependent variable in this research. A good research model must have an r-square value greater than 0.10 [26]. While the value of the relationship between variables (path coefficient) and the value of significance is used to test the hypothesis that has been built from this research [24]. The process of testing the hypothesis can use 3 conditions, depending on the alpha value used [23,24]. In this research, the alpha value used was 5%, so a hypothesis would be significant if it had a significant t value of more than 1.96.

In addition, because there is a moderating variable (gender) in this research, the form of testing for its moderation effect will use a multi-group analysis method as has been done in previous research [27]. Thus, the multi-group analysis in this research will be

tested for t statistics using the Smith-Satterthwaite test, using the following formula [23]:

$$t = \frac{\text{Path sample}_1 - \text{Path sample}_2}{\sqrt{S.E.^2 \text{ sample}_1 + S.E.^2 \text{ sample}_2}}$$

- Explanation
- Path sample 1 : path coefficients for group 1 (men)
 - Path sample 2 : path coefficient for group 2 (women)
 - S.E. sample 1 : coefficient standard error value for group 1 (men)
 - S.E. sample 2 : coefficient standard error value for group 2 (women)

RESULTS AND DISCUSSION

Demographics

The number of questionnaires distributed in this study were 154 questionnaires. However, the number of questionnaires that finally returned successfully and then were eligible for analysis was only 142, with a useable response rate of 92.2%. The questionnaire was distributed to auditors who work in Public Accounting Firms (KAP) located in Yogyakarta, Solo and Semarang (from 16 KAP). The questionnaires that were processed in this research came from 76 questionnaires that were filled in by female auditors (53.5%). Meanwhile, 66 questionnaires were filled in by male auditors (46.5%).

Measurement Model Testing

Testing the measurement model consists of validity testing (convergent and discontinuous) and reliability testing. The form of measurement testing in research in detail can be seen in Table 3.

In Table 3 it can be seen that all the variables in the research have an AVE value above 0.5, so this proves that all variables have met the requirements of the convergent validity test. In addition, in Table 3, it is

also known that the correlation value between the variables (diagonal numbers in bold) and the value of the variable itself is proven to have a greater value when compared to the correlation value of the variable with other variables in this research, so it can be concluded that this research has met the requirements of the discriminant validity test.

The final testing stage is testing composite reliability. Based on the data in Table 3, it is known that the composite reliability value of each variable in this research has a value above 0.7. So, it is concluded that this research has met the reliability test requirements.

Structural Model Testing

In Table 4, the results of structural testing specifically for the independent and dependent variables in this research will be presented. Testing for the moderating variable in this research will be presented separately because the approach is a bit different, in which the statistical t-value test will use the Smith-Satterthwaite test.

Table 3. Value of AVE (Average Variance Expected), CR (Composite Reliability), and Correlation Between Variables

Variable	CR	AVE	KA	PNG	SS	oA
Auditor Competence (KA)	0.9040	0.7029	0.8384	0	0	0
Experience (PNG)	0.8943	0.6802	0.5250	0.8250	0	0
Professional Skepticism (SS)	0.9179	0.7888	0.3397	0.4912	0.8881	0
Accuracy of Auditor's Opinion (oA)	0.8875	0.7248	0.6724	0.6653	0.4518	0.8531

Note: The diagonal bold number is the result of the score squared from the AVE

Table 4. Structural Model Testing Results

Hypothesis	Path	Path Coefficient	T-Statistic	Result
H1	KA → oA	0.4327	13.8986	Supported
H2	PNG → oA	0.3801	7.2930	Supported
H3	SS → oA	0.1181	2.7044	Supported
Nilai R-Square oA: 0.5972				

Note: 5% significance

Table 5. Smith-Satterthwaite Testing Results

Hypothesis	Path	Men		Women		t-Statistic
		Path Coeff.	Standard Error from Boots	Path Coeff.	Standard Error from Boots	
H4	KA → oA	0.5663	0.0418	0.2886	0.0500	6.2687
	PNG → oA	0.2507	0.0371	0.5021	0.0802	-5.7793
	SS → oA	0.1798	0.0313	0.0597	0.0581	3.4611

In Table 4, it is known that the r-square value in this research has a value of 0.5972, which means that the auditor competence, experience, and professional skepticism variables affect the accuracy of auditor's opinion variable by 59.72%, and this value has also exceeded the minimum value. While the rest will be

influenced by other variables. In addition, in Table 4, it is also known that the variables of auditor competence, experience, and professional skepticism in this research proved to have a positive effect on accuracy of auditor's opinion. This is because both the first, second and third hypothesis have a positive path

coefficient value, and have a t-statistic value greater than 1.96 (alpha 5%).

Next is testing the moderation effect in this research. This test will use the Smith-Satterthwaite test, and the results can be seen in Table 5.

In Table 5, it has been shown that of the 3 relationships built in this research, each of them is proven to have a t-statistic value that is above 1.96 (alpha 5%). So it can be concluded that the gender variable in this research has been proven to be a variable that can moderate the relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion.

Discussion

This research was conducted to analyze various variables that can improve the accuracy of auditor's opinion. The results of this research indicate that all independent variables in the research have been shown to have a positive effect on accuracy of auditor's opinion. In addition, the results of this research have also proven that gender is proven to be moderating variable that has a positive effect on accuracy of auditor's opinion.

Auditor competence is a professional skill that must be possessed by an auditor which is obtained in various ways such as through formal education, professional examinations, training, seminar or symposium [28]. Thus, based on these various explanations, auditor competence can indeed be said to be a basic requirement that must be met by every auditor who will carry out each of his duties. This needs to be fulfilled, because with the lack of competence, of course this will have an impact on the results of each task that the auditor will carry out. Thus, it can be concluded that the more competent an auditor is, the more accurate the auditor's opinion is. This discussion is also in line with the results that have been proven in this research. In this research, it has been proven that auditor competence has a positive effect on accuracy of auditor's opinion. So it is hoped that in the future various audit institutions such as the Public Accounting Firm (KAP) must be really careful when assigning an auditor to carry out auditing activities for each of their clients. The assigned auditor must be ensured that he meets the required competencies, especially competencies in accounting and auditing. This really needs to be considered, because it will also concern the good name and sustainability of the KAP. The effectiveness of auditor competence in increasing the accuracy of auditor's opinion has also been proven by various previous research [8,16].

Experience can be interpreted as work that is done repeatedly which can then increase the individual's ability to do the same task with better and maximum results [29]. It is further explained that an experienced person will have various advantages such as being superior in detecting errors, understanding errors, and finding the causes of problems. The experience

referred to in this research is of course the experience that auditors must have in carrying out auditing activities. Based on various previous explanations, of course, it can be agreed that experience is an important factor that an auditor must have to determine whether or not it is good or not, as well as the maximum or not every audit task that will be carried out by the auditor, so that the opinion given will be more precise. Referring to the results of this research, it turns out that this research also proves that experience does have an influence that can increase the accuracy of auditor's opinion. Thus, it is highly expected that every KAP that will assign each auditor who will do the auditing, must assign an experienced auditor, especially in the fields of accounting and auditing. Experience will provide various facilities for the auditor in carrying out each of his duties. Various previous research [6,16] also prove that experience can increase the accuracy of the auditor's opinion.

An auditor must use his professional skepticism during the audit process, because by being skeptical, the auditors will be required to always question and critically evaluate any evidence that the auditor obtains during the audit process, which will have a positive impact on the results of the audit process [30]. It is further explained that being skeptical does not mean that the auditor is asked to be cynical, always criticizing, or commit insults [31]. So it is not surprising that several previous researchers have also stated that professional skepticism can indeed improve the performance of an auditor in carrying out each audit task, which means that the auditor's opinion given will be more precise. This is also proven in this research. This study has proven that professional skepticism has a significant role in the accuracy of auditor's opinion. So, it is hoped that through this research, in the future every KAP that will assign its auditors, needs to require that each of its auditors must use a skeptical attitude when conducting audits. Various previous research [6,7] also prove that professional skepticism can increase the accuracy of auditor's opinion.

Gender is a cultural concept that seeks to make various differences in behavior, roles, emotional characteristics, and mentality between women and men [29]. This difference, in fact, makes the quality of working or doing a task between men and women different. Women have a sharper memory of information than men, so this also has an impact on women's ability to better process any information they get [29]. This is also supported by previous research [11] which also states that women are known as auditors who are more skeptical and conscientious when compared to men, and of course this will have an impact on the results of auditing work carried out by these auditors, which are female auditors. will be believed to be able to issue a more appropriate auditor opinion when compared to male auditors. This is consistent with the results of this research. In this research, it has been proven that gender can moderate

the relationship between auditor competence, experience and professional skepticism on the accuracy of the auditor's opinion. Based on the results of this research, it is hoped that the gender factor can be taken into consideration for each KAP when assigning its auditors to audit their clients' financial reports, and based on the results of various previous research, female auditors will be recommended. This is also in line with previous studies [11].

CONCLUSION

This research was conducted with the aim of analyzing the effect of auditor competence, experience, professional skepticism on accuracy of auditor's opinion. In addition, this research was conducted to analyze gender as variable that can moderate the relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion. This research was conducted using a quantitative approach with a survey method through distributing questionnaires. The respondents who filled out the questionnaire in this research were 142 auditors who worked at various public accounting firms (KAP) in Yogyakarta, Solo and Semarang.

The results of this research have proven that auditor competence, experience, and professional skepticism have been shown to have a positive effect on accuracy of auditor's opinion. In addition, the results of this research have also proven that gender has been proven as variable that moderates the relationship between auditor competence, experience, and professional skepticism on accuracy of auditor's opinion.

Suggestion

The distribution of questionnaires in this research was carried out during a fairly busy period for auditors who work at KAP. So this made the schedule for returning the questionnaires to be slightly delayed, and it turned out that not all questionnaires were distributed 100% again. As is known from the total of 154 questionnaires that have been distributed, only 142 questionnaires have returned and are eligible to be processed. So the hope is that future researchers who are interested in carrying out similar research must reconsider the right time to distribute the questionnaire. In addition, considering that the results of data processing in this research, it is known that the r-square value is only 59.72%. So, it is hoped that further researchers need to add other potential variables that need to be analyzed, such as ethics and audit situation.

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HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW
KARYA ILMIAH : JURNAL ILMIAH**

Judul karya ilmiah (artikel)	:	Determinant Factors Affecting on Accuracy of Auditor's Opinion: Multigroup Analysis
Jumlah Penulis	:	4
Status Pengusul	:	Penulis Pertama
Identitas Jurnal Ilmiah	:	
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Nilai Pengusul = 60%		9		8,4

KOMENTAR/ULASAN PEER REVIEW	
Kelengkapan unsur isi artikel	Unsur isi artikel lengkap
Ruang lingkup dan kedalaman pembahasan	Ruang lingkup sangat focus, pembahasan sangat dalam

Kecukupan dan kemutahiran data/informasi dan metodologi	Kecukupan teknologi cukup , kemutakhiran data sangat mutakhir
Kelengkapan unsur dan kualitas penerbit	Kualitas penerbit baik

Yogyakarta, 6 Desember 2022

Reviewer 1



Digitally signed by Lilis
Endang Wijayanti, M.Si.,
Akt.
Date: 2022.12.06 14:48:42
+07'00'

Dra. Lilis Endang Wijayanti, M.Si., Ak., CA
NIDN. 0518086602

Pangkat/Golongan : Pembina/IVa
Jabatan Fungsional : Lektor Kepala 400 Ak
Unit Kerja : Program Studi Akuntansi
Fakultas Bisnis & Humaniora
Universitas Teknologi Yogyakarta

**LEMBAR
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c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)		4,5		4
d. Kelengkapan unsur dan kualitas terbitan (30%)		4,5		4,5
Total = 100%		15		14
Nilai Pengusul = 60%		9		8,4

KOMENTAR/ULASAN PEER REVIEW	
Kelengkapan unsur isi artikel	Isi artikel cukup lengkap
Ruang lingkup dan kedalaman pembahasan	Pembahasan baik dan mendalam

Kecukupan dan kemutahiran data/informasi dan metodologi	Data dan informasi mutahir, metodologi baik
Kelengkapan unsur dan kualitas penerbit	Isi cukup lengkap dan penerbit berkualitas

Yogyakarta, 03 Desember 2022
Reviewer 2



Dr. Surifah, S.E., M.Si
NIDN. 0025066802

Pangkat/Golongan : Pembina/IVa
Jabatan Fungsional : Lektor Kepala 550 Ak
Unit Kerja : Program Studi Akuntansi
Fakultas Bisnis & Humaniora
Universitas Teknologi Yogyakarta