

Effect of Professionalism and Work Experience of Audit Quality

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Abstract: *This study discusses the influence of professionalism and work experience on audit quality in public accounting firms in Central Jakarta. In addition, this study will also discuss the most dominant and less dominant indicators of professionalism, work experience and audit quality variables. The population is 96 registered KAPs at the Indonesian Public Accountants Association (IAPI) in the Central Jakarta area. The sample selection method is purposive nonprobability sampling. Based on predetermined criteria, the total sample of 15 public accounting firms in Central Jakarta. The number of respondents who met the criteria was 96 people. Data analysis using Structural Equation Modeling. The results showed the variables of professionalism and work experience proved to be significantly positive on audit quality. The most dominant indicators of all variables studied were indicators of independence, work experience and the quality of the audit process. While indicators that are less dominant are trust, education and the quality of audit results.*

Keywords: Professionalism, Work Experience, Audit Quality

1. Introduction

In order to support his professionalism as a public accountant, in carrying out his audit duties, the auditor must be guided by audit standards set by the Indonesian Institute of Accountants (IAI) namely general standards, field work standards and reporting standards. General standards are a reflection of the personal qualities that must be owned by an auditor that requires the auditor to have sufficient technical expertise and training in carrying out audit procedures which would be a reflection of the auditor's personal quality. Meanwhile, fieldwork standards and reporting standards govern the auditor in terms of data collection and other activities carried out during the audit and require the auditor to prepare a report on the audited financial statements as a whole.

According to Ashari (2011) in (Imansari, Abdul, & Retno, 2016) audit quality is all the possibility that an auditor when auditing a client's financial statements can find violations that occur in the client's accounting system and report them in the audited financial statements, and in carrying out these tasks The auditor is guided by the relevant auditing standards and codes of ethics of public accountants.

The audit must be carried out in accordance with standards so that if a client is found to have violated, the auditor is able to disclose and report it. If the auditor can complete his work in a professional manner, audit quality will be guaranteed because audit quality is the main output of professionalism. With good audit quality, financial reports will be produced that can be trusted as a basis for decision making. The quality of audit work is related to how well a job

is completed compared to predetermined criteria. The quality of work of auditors can be seen from the quality of audits produced, which are assessed from several many auditors giving the correct response from every audit work completed (Rosnidah, 2010).

The auditor's professional attitude is also one of the factors that must be owned by an auditor. A person is said to be professional if he meets three criteria, namely having the expertise to carry out duties in accordance with his field, carrying out a task or profession by setting standard standards in the field of the profession concerned and carrying out his professional duties by complying with established professional ethics (Indonesian Public Accountant Institute, 2011).

Auditor professionalism refers to knowledge, experience, ability to adapt to circumstances, technical abilities, technological capabilities, and allow the auditor's professional behavior to include additional factors such as honesty and responsibility, this is closely related and very important to ensure public trust. According to Kalbers and Forgaty (1995) in (Karamoy, 2015) professionalism becomes the main requirement for someone who wants to be an auditor because with high professionalism the auditor's freedom from misstatement will be increasingly guaranteed.

Research related to the influence of professionalism and audit quality include (Susilawati, 2014), (Marbun, 2015) which concluded that professionalism has a significant effect on audit quality. Whereas according to (Fietoria & Elisabeth Stefany, 2016) professionalism has no significant effect on audit quality where professionalism in this study refers to carrying out duties according to their fields, carrying out tasks in accordance with established professional standards and professional ethics. Standards that have been set should be adhered to by the auditor in every audit assignment so as not to deviate from the established limits so that fraud can be avoided. (Nugraha, 2012) in his research also concluded that professionalism had no significant effect on audit quality.

The auditor's experience in auditing financial statements is one of the factors that influence audit quality. According to Asih (2010) in (Marbun, 2015) said that experience is a learning process and additional development potential for behavior both from formal and non-formal education or can also be interpreted as a process that brings someone to a higher behavior pattern . The auditor's knowledge will increasingly develop along with the increasing experience doing audit tasks (Wiratama & Ketut, 2015). According to Desyani and Ratnadi (2006) in (Mahardika, Herawati, & Putra, 2015), work experience is the length of work of internal supervisors at the company. The longer an internal supervisor works for the company, he can develop his ability to perform audit tasks. This is in line with the results of the research conducted (Indayani & Sulindawati, 2015) and (Wandita, Gede, & Nyoman, 2014) that there is a significant influence between the auditor's work experience on audit quality. In this case, the development of experience gained by the auditor based on the theory shows a positive impact on the addition of behavior that can be realized through the expertise possessed to have more mature skills. The experiences gained by the auditor enable the development of the potential of the auditor through a process that can be learned. Long working experience will affect the quality of the results of examinations conducted by the auditor. The more work experience, the better or better the quality of the results of examinations he does.

Work experience also greatly influences the decisions that will be taken. The longer an auditor pursues his profession, the more precise it will be in detecting an error. So that it will

be able to improve the quality of work in accordance with the results of research conducted. Meanwhile, according to (Futri & Gede, 2014) said that work experience has no effect on audit quality. Factors that cause the lack of experience with auditors are, the lack of time working in a Public Accounting Firm, in this case is a junior audit, and besides the lack of complexity of the tasks faced by the auditor, the more often the auditor faces complex tasks, the more experience and knowledge. Likewise with the audit risk faced by an auditor will also be influenced by the experience of the auditor. Research conducted (Fietoria & Elisabeth Stefany, 2016) says that work experience has no positive effect on audit quality. The cause of work experience has no effect on audit quality in this study is that most of the respondents were auditors who served as junior auditors and their tenure was still lacking so responses to answer questions related to work experience variables tended to produce answers that had no effect.

2. Literature Review

Agency Theory

Agency theory developed by Jensen and Meckling (1976) in (Sulistiarni & Sudarno, 2012) defines agency relationship as a contract, whereby one or more people (principals) ask another party (agent) to carry out a number of works on behalf of the principal, which involves delegating some decision-making authority to the agent. Agency theory helps the auditor as a third party to understand the conflicts of interest that arise between agents and principals. Principals as investors work together and establish employment contracts with agents or company management. Agency theory is used to explain that an auditor with high audit quality supported by an attitude of professionalism and work experience, will have the ability to detect fraud committed by management. The financial statements audited by the auditor are expected to be trusted and used by the principal.

Theory of Ethical Attitudes and Behavior

Krech and Krutchfield (1983) in (Ashari, 2017) say that attitude is a state in humans that moves to act, accompanying humans with certain feelings in response to objects formed on the basis of experiences. The attitude in a person will be the style or color of the person's behavior. By knowing the attitude in a person, it can be suspected the response or behavior that will be taken by someone to the problem or situation faced. The formation or change of attitude is determined by two main factors, namely individual factors (internal factors) and external factors. Individual factors or internal factors are how individuals respond selectively to the outside world. While external or external factors are things or circumstances from outside which are stimuli or stimuli to shape or change attitudes. Attitude and behavior theory can explain the auditor's performance as measured by the auditor's professionalism and the auditor's work experience in carrying out his work. If an auditor has a good attitude of professionalism and has a lot of work experience, the quality of the auditor produced will be better.

Audit Quality

De Angelo (1981) in (Agusti & Nastia Putri, 2013) defines audit quality as the probability that an auditor will find and then report any deviations encountered when examining financial statements. Audit quality can be interpreted as good or not an examination that has been carried out by the auditor. Based on auditors' Professional Professional Standards (SPAP) audits conducted by auditors are said to be quality, if they meet the requirements or auditing standards. Auditing standards include professional quality, independent auditors, judgment

(judgment) used in conducting audits and preparing audit reports. In addition, public accountants must also be guided by the Public Accountant Professional Standards (SPAP) (Deis & G.A, 1992) conducted research on four things considered to have a relationship with audit quality, namely:

1. The length of time an auditor has conducted an examination of a company, the longer an auditor has conducted an audit of the same client, the resulting audit quality will be lower.
2. Number of clients, the more number of clients eat audit quality will be better because the auditor with a large number of clients will try to maintain its reputation.
3. The client's financial health, the healthier the client's financial condition will be the tendency of the client to pressure the auditor not to follow the standards.
4. Review by third parties, audit quality will improve if the auditor knows that the results of his work will be reviewed by a third party.

Professionalism

Professionalism according to (Arens E. d., 2012) is defined as the responsibility to act more than just fulfilling one's own responsibilities as well as the legal and regulatory requirements of society. The point is that as a professional public accountant, the auditor must have responsibility towards the community, clients and colleagues, including to behave respectfully even if it means self-sacrifice. Therefore, Professionalism can be summed up as an individual attribute to measure how professionals view their profession as reflected in their attitudes and behavior. If it meets three criteria, namely having the expertise to carry out duties in accordance with their fields, carrying out a task or profession by setting standard standards in the field concerned and carrying out their professional duties by complying with established professional ethics.

Work experience

(Mulyadi, 2010) defines the auditor's experience, namely: "An auditor must have experience in his audit activities, formal education and work experience in the accounting profession are two important and complementary things. An experienced person is defined as someone who has experience in conducting audits of financial statements seen from the length of time he worked, the number of assignments made by auditors or the types of companies that have been handled. The work experience of an auditor will be a cornerstone of an internal auditor at work. With work experience, an auditor will use his experience to resolve audit problems he encounters in the audit process.

Effect of Professionalism on Audit Quality

Professionalism is an attitude that someone has in carrying out the profession. Public trust in the quality of professional audit services can improve if the profession undertaken sets work and behavioral standards that can implement effective business practices and still have a high professional attitude. Research conducted by (Agusti & Nastia Putri, 2013) states that professionalism influences audit quality, where professionalism is projected through social service, social obligations, independence, confidence in the profession and relationships with fellow professionals is a factor that influences audit quality. (Arumsari & I, 2016) states that a professional auditor will be trusted and can be relied on in carrying out his work, so that it can run smoothly, well and bring the expected results. Based on research (Mahardika, Herawati, & Putra, 2015) and (Saputra & Dwi Setiawan, 2016), the results show that professionalism has a significant effect on the quality of examination results. According to research (Agusti & Nastia Putri, 2013) shows professionalism has a significant effect on audit quality.

H1: Professionalism influences Audit Quality

Effect of Work Experience on Audit Quality

The experience in conducting an audit has an impact on every decision that will be taken in carrying out the audit so that it is expected that each decision to be taken is the right decision. Efendi (2010) in (Marbun, 2015) explains the higher work experience in the assignment will increase the level of high aspirations as well so that the auditor will support a high level of sensitivity to the urgency of quality audit. Auditor experience means that an auditor must have experience in carrying out his audit duties. Formal education and work experience in the accounting profession are two important and complementary things. Based on the results of research (Indayani & Sulindawati, 2015) and (Nirmala & Nur, 2013), the results show that experience has a significant effect on audit quality. The results of the study (Wiratama & Ketut, 2015) showed that experience had a significant effect on audit quality. Thus the higher the level of experience of an auditor, the better the views and responses about the information contained in the financial statements, because the auditor has done a lot of his work or has examined a lot of financial statements from various types of industries.

H2: Work Experience influences Audit Quality

Based on the framework that has been described previously, the research design is as follows:

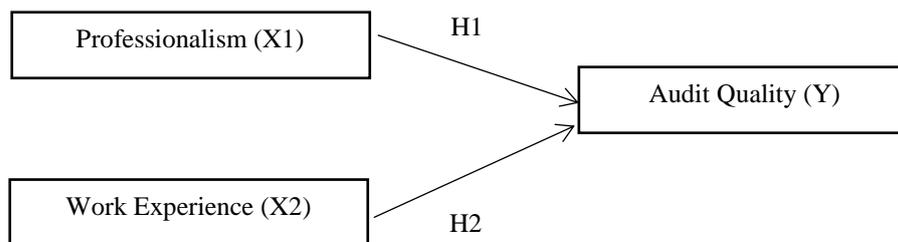


Figure 1: Research Design

3. Methodology

Population and Sample

The population in this study is the Public Accounting Firm in central Jakarta.

The total number of registered public accounting firms located in central Jakarta is 96 public accounting firms. Sampling in this study uses a purposive nonprobability sampling technique, which means taking a sample according to certain criteria and members of the population do not have the same opportunity to be selected as a sample. Criteria for Public Accounting Firms used as samples in this study are Public Accounting Firms located in Central Jakarta and who are willing to be used as research samples. Respondents in this study are auditors who work in public accounting firms consisting of junior auditors, senior auditors, supervisors, managers, and partners and have taken formal education in accounting / auditing at least strata 1 (S1) and are expected to have work experience.

Operational Definitions and Measurement of Research Variables

This study uses one dependent variable (Y) and two independent variables (X). The variables in this study were measured using instruments with a Likert scale of 5 (five) points, namely (1) strongly disagree, (2) disagree, (3) doubtful, (4) agree, (5) strongly agree.

Audit Quality (Y)

Audit quality is measured by 10 questions using 2 indicators, namely:

- (1) Quality of the Audit Process (KPA) consisting of (a) Effect of compensation; (b) Reporting client errors; (c) Knowledge of information systems; (d) Be on time; (e) Responsibility; (f) Compliance with audit standards.
- (2) Quality of Audit Results (CRC) which consists of (a) It is not easy to believe in client statements; (b) Caution; (c) Client understanding of the results of the audit; (d) Follow-up on audit results

Professionalism (X1)

Professionalism is measured by 10 questions using 5 indicators from the following:

- (1) Dedication to Professionals (PAB) consisting of (a) Knowledge and expertise; (b) Utilization of the experience possessed
- (2) Social obligations (KWJ) consist of (a) Professional and organizational environment; (b) Prioritizing the interests of the community
- (3) Independence (KMD) consists of (a) independent attitude; (b) Results of previous audits
- (4) Confidence in professional regulations (KYK) consists of (a) Receiving criticism and suggestions; (b) Responsibility
- (5) Professional relations (HUB) consist of (a) Interaction to increase knowledge; (b) Interactions for planning and consideration

Work Experience (X2)

The Auditor's Work Experience is measured by 10 questions using 3 indicators as follows:

- (1) Professional Training (PRO) consists of: (a) Training, (b) Competency improvement; (c) Actively participating in programs from professional associations; (d) Case studies and simulations.
- (2) Education (DIK) consists of: (a) Formal education; (b) Professional education; (c) Auditing experience of more than 2 years
- (3) Length of service (LKJ) consists of: (a) Error detection; (b) Experience of auditing companies going public; (c) Experience auditing companies that have not yet gone public

Technical Data Analysis

This study uses univariate data analysis methods for descriptive analysis, reliability, bivariate data analysis to test the validity and other normality of data testing and multivariate data analysis using SEM (Structural Equation Modeling) with LISREL 8.80 software.

Overview of Respondents

Based on the established criteria, a total of 15 Public Accounting Firms are willing to be surveyed. Of the 130 questionnaires distributed, 34 did not return, so the data that could be processed amounted to 96.

Table 1: Characteristics of Respondents by Gender

Gender	Total	Percentage (%)
Male	66	68,75
Female	30	31,25

Table 2: Characteristics of Respondents Based on the Last Position

Position	Total	Percentage (%)
Manager	5	5,20
Audit Senior	23	23,95
Supervisor	12	12,5

Audit Junior	49	51,04
Partner	7	7,29

Table 3: Characteristics of Respondents Based on Recent Education

Education	Total	Percentage (%)
S1	73	76,04
S2	17	17,70
S3	6	6,25

Table 4: Characteristics of Respondents Based on Length of Work

Length of Work	Total	Percentage (%)
< 1 Year	0	0
1-3 Year	43	44,79
3-10 Year	38	39,58
> 10 Year	15	15,62

Instrument Quality Test

To determine the level of validity and reliability of the instrument, a trial of 30 respondents was randomly selected. The results of the trial are as follows:

Table 5: Test Results of Validity and Use of Instruments

Variable	Item	Corrected Item-Total Correlation	Cronbach's Alpha
Professionalism (X1: PRF)	10	0,459 - 0,802	0,840
Work experience (X2: PKJ)	10	0,384 - 0,852	0,906
Audit quality (Y: KAD)	10	0,366 - 0,728	0,831

Table 5 shows that the items or questionnaire items to measure the variable Professionalism, Work Experience and Audit Quality, have a Total Item Correlation value greater than the cut-off value of 0.361 for respondents whose number $n = 30$ and the real level $\alpha = 0, 05$ and Cronbach's Alpha value is greater than 0.80, this can mean that all items are declared valid and reliable, therefore it can be used to collect data.

Analysis of the Measurement Model

To conduct analysis, Confirmatory Factor Analysis (CFA) is used. CFA is used to determine unidimensional models, validity, and reliability of construct measurements that are not directly accessible that show the operationalization of variables or constructs of research that lead to measurable indicators formulated in the form of analysis and or special charts (Joreskog and Sorborn, 1993). The construct was declared acceptable if $CR > 0.70$ and the variant extracted on average: $VE > 0.50$ (Brown, 2015). The results of the analysis are as follows:

Table 6 : Results of Test Validity and Reliability of Constructions

Variabel	Indikator	λ	CR	VE
PRF	PAB	0,72	0,84	0,51
	KWJ	0,69		
	KMD	0,77		
	KYK	0,68		
	HUB	0,70		
PKJ	PRO	0,82	0,80	0,57
	DIK	0,69		
	LKJ	0,74		
KAD	KPA	0,98	0,80	0,68
	KHA	0,63		

Table 6 shows the factor loading value (λ) for each indicator > 0.60 with a CR value > 0.70; VE value > 0.50, it can be concluded that all constructs are valid and reliable.

Structural Equation Modeling (SEM) Analysis

Structural Equation Modeling Analysis (SEM)

SEM analyst in LISREL generally can be divided into two. The first is related to the measurement model and the second is related to the structural model.

Data Normality Test

As a model based on samples, the distribution of data must meet the assumptions of data normality. If the assumption of data normality is fulfilled then we can do a statistical test using the parametric statistical method. Data abnormalities are caused by outlier data. Detection of outliers is done by taking into account the Z-score of each data.

Table 7: Data Normality Test

Variable	Skewness		Kurtosis		Skewness and Kurtosis	
	Z-Score	P-Value	Z-Score	P-Value	Chi-Square	P-Value
KPA	-0,379	0,705	-1,063	0,288	1,273	0,529
KHA	-0,189	0,850	-1,312	0,189	1,758	0,415
PAB	-0,208	0,835	-0,631	0,528	0,442	0,802
KWJ	0,068	0,946	-1,165	0,244	1,361	0,506
KMD	-0,079	0,937	-0,100	0,921	0,016	0,992
KYK	-0,203	0,839	-0,460	0,646	0,253	0,881
HUB	0,106	0,915	-1,025	0,306	1,061	0,588
PRO	-0,506	0,613	1,332	0,183	2,029	0,363
DIK	-0,737	0,461	1,499	0,134	2,789	0,248
LKJ	-0,333	0,739	0,441	0,659	0,305	0,858

Table 7 shows Skewness and Kurtosis all data have a value of $|Z\text{-score}| < 1.96$ and $p\text{-value} > 0.05$ then all data are normally distributed.

Full Model Track Chart

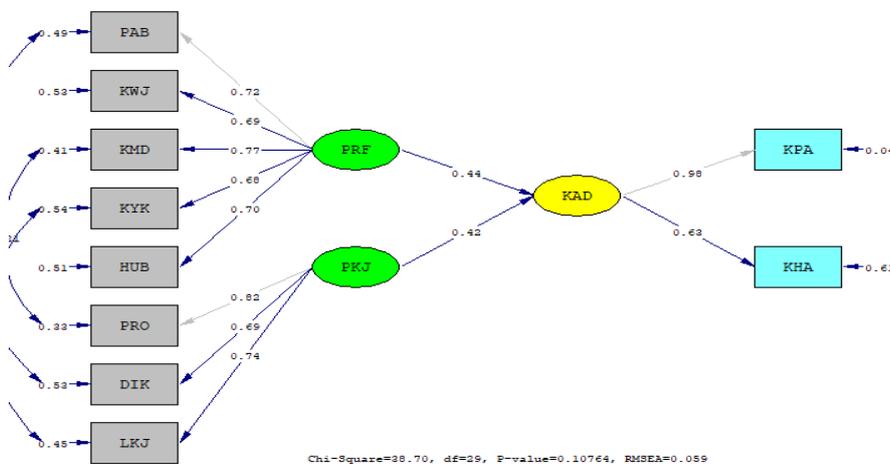


Figure 2
Basic Model (Hybrid) Full Track Chart
(in Standardized Solution)

Figure 2 is a diagram of the full basic (hybrid) pathway model. The measurement models and structural models obtained are as follows:

Model accuracy (goodness of fit)

In the analysis of structural equation modeling, the overall model compatibility test not only uses a single test statistic, but uses several test statistics (Hair, Bush, & Ortinau, 2006). Most researchers clarify suitability indexes based on absolute, relative, and stingy match sizes (Malhotra, 2010).

Table 8: Goodness of Fit Model

<i>GoF Statistics</i>	<i>Results</i>	<i>Criteria</i>
$\chi^2/df.(p)$	38,70 /29 (0.11)	<i>good fit</i>
GFI ; AGFI	0.92 ; 0,86	<i>Marginal fit</i>
CFI ; IFI	0.99 ; 0.99	<i>good fit</i>
RMSEA	0.059	<i>good fit</i>
NFI ; RFI	0.96 ; 0.94	<i>good fit</i>

Table 8 above shows objective estimates that show that the model's fit parameters meet the requirements for goodness of fit.

Measurement Model

1) The construct measurement model of Professionalism (PRF)

$$\begin{aligned} PAB &= 0.72*PRF, \text{ Errorvar.} = 0.49, R^2 = 0.51 \\ KWJ &= 0.69*PRF, \text{ Errorvar.} = 0.53, R^2 = 0.47 \\ KMD &= 0.77*PRF, \text{ Errorvar.} = 0.41, R^2 = 0.59 \\ KYK &= 0.68*PRF, \text{ Errorvar.} = 0.54, R^2 = 0.46 \\ HUB &= 0.70*PRF, \text{ Errorvar.} = 0.51, R^2 = 0.49 \end{aligned}$$

In the construct of Professionalism (PRF), the dominant indicators are KMD (Independence) and the less dominant KYK (Confidence in professional regulations).

2) The construct measurement model of Work Experience (PKJ)

$$\begin{aligned} PRO &= 0.82*PKJ, \text{ Errorvar.} = 0.33, R^2 = 0.67 \\ DIK &= 0.69*PKJ, \text{ Errorvar.} = 0.53, R^2 = 0.47 \\ LKJ &= 0.74*PKJ, \text{ Errorvar.} = 0.45, R^2 = 0.55 \end{aligned}$$

In the Work Experience construct (PKJ), the dominant indicator PRO (Professional Training) is less dominant DIK (Education).

3) Audit Quality measurement construct model (KAD)

$$\begin{aligned} KPA &= 0.98*KAD, \text{ Errorvar.} = 0.04, R^2 = 0.96 \\ KHA &= 0.63*KAD, \text{ Errorvar.} = 0.61, R^2 = 0.39 \end{aligned}$$

In the Audit Quality construct (KAD), the dominant indicators are KPA (Audit Process Quality) and the less dominant CRC (Quality of Audit Results).

Structural Model

Based on the analysis of the model above, it can be seen that the model is obtained based on the estimated parameters of the model that will explain the relationship of the structural model.

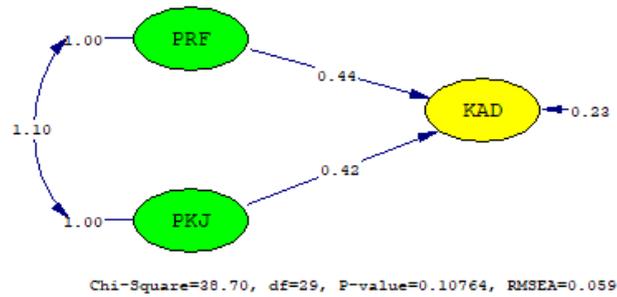


Figure 3
Full Model Structural Path Chart
(in Standardized Solution)

Based on the estimation results of the models in Figure 2 and Figure 3, structural equations with standard error estimates (se) and t-value values can be arranged for the research variables as follows:

$$KAD = 0.44*PRF + 0.42*PKJ, Errorvar.= 0.23, R^2 = 0.77$$

s.e	(0.26)	(0.22)	(0.13)
t	2.86	2.68	2.68

Based on the full structural equation above reflects that:

- The variable Professionalism (PRF) has a path coefficient of 0.44 and t-value = 2.86 > 1.97. This shows the influence on Audit Quality (KAD) is positive and significant. Increasing the value of Professionalism will increase the value of Audit Quality Accuracy. Therefore the H1 research hypothesis: (There is a positive influence of Professionalism on Audit Quality) is proven or accepted.
- Work Experience Variable (PKJ) has a path coefficient of 0.42 and t-value = 2.68 > 1.97. This shows the influence on Audit Quality (KAD) is positive and significant. This shows that the higher the value of Work Experience will increase the value of Quality Audit significantly. Therefore the H2 research hypothesis: (There is a positive influence of Work Experience on Audit Quality) is proven or accepted.
- Value $R^2 = 0.77$ means the coefficient of determination or contribution of Professionalism and Work Experience in explaining Audit Quality by 77.0%, the remaining 23.0% is explained by other variables.
- F-count = $[(0.77 / 2)] / [(1-0.77) / (96-2-1)]$
 $= 0.385 / 0.002473 = 155,679 > F\text{-table} = 3.09$, it is significant.

Based on the above it shows that the H3 research hypothesis: (There is an influence of Professionalism and Work Experience together on Audit Quality) is proven or accepted.

4. Conclusion

Based on the results of the analysis and hypothesis testing, the following conclusions can be drawn:
 Full Model Analysis Results: (a) In the construct of Professionalism, the dominant indicator is the dominant indicator of Independence and the less dominant belief in professional regulations;(b) In the construct of work experience, the dominant indicator is work experience, the less dominant indicator is education; (c)In the Audit Quality construct, the dominant indicator is the Quality of the Audit Process and the less dominant Quality of Audit Results;(d) In the structural equation, professionalism dominantly influences audit quality.

Hypothesis Testing Results: H1: (There is a positive effect of Professionalism on Audit Quality). Proven or accepted. H2: (There is a positive influence of Work Experience on Audit Quality). Proven or accepted.

H3: (There is an influence of Professionalism and Work Experience together on Audit Quality). Proven or accepted

To increase the value of Audit Quality, it is necessary to increase the value of Quality Audit Results. In addition, confidence in professional regulations in the construct of Professionalism was also increased, and Education in the Independence construct and dimensions of the number of tasks performed in the Work Experience construct were increased.

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