



Jurnal Terapan Manajemen dan Bisnis is licensed under
A Creative Commons Attribution-NonCommercial 4.0 International License.

EFFECT OF WORK EXPERIENCE, COMPETENCE AND INDEPENDENCE ON AUDIT QUALITY WITH ETHICS

Yudha Adi Prakasa¹⁾, Elvin Bastian²⁾, Dadan Ramdhani³⁾

1,2,3) Universitas Sultan Ageng Tirtayasa, Banten, Indonesia

E-mail: jhon.pahamzah@untirta.ac.id

Abstract

This study aims to examine the effect of work experience, competence and independence on audit quality with ethics as a moderating variable. The object of research is the Internal Control Unit (SPI) in the Work Area of Inspectorate IV (Dikti Dikti, Inspectorate General of the Ministry of Education, Culture, Research and Technology) with a total sample of 164 people. Data analysis used moderator regression analysis which was processed with SPSS. Based on the results of the study, it was found that experience had a positive and significant effect on audit quality. Competence has a positive and significant effect on audit quality. Independence has no effect on audit quality. Audit ethics has a positive moderating effect on the relationship between experience and audit quality. Audit ethics does not moderate the relationship between competence and audit quality. Audit ethics has a positive moderating effect on the relationship of independence to audit quality.

Keywords: Work Experience, Competence, Independence, Audit Ethics and Audit Quality

Introduction

Education is a process that plays an important role in developing the quality of life of human civilization. In Indonesia, a reflection of the government's commitment and attention to the implementation of education has been enshrined in the Preamble to the 1945 Constitution of the Republic of Indonesia, which reads: Educating the Life of the Nation, which is also one of the four noble national ideals of the Unitary State of the Republic of Indonesia. This mandate became a priority consideration in fighting for education until finally the Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System was enacted.

The implementation of education in Indonesia from the time of independence to the present day has indeed experienced a significant development. However, the quality of education in Indonesia still needs to be improved. Based on the mapping conducted by the Ministry of Education and Culture of the Republic of Indonesia on 40,000 schools in 2012, it was found that 75% of schools did not meet the Minimum Service Standards (SPM) for Education. In line with this, there are still many phenomena of educational problems in various regions as a manifestation of the non-fulfillment of the MSS, especially in remote areas, for example: educational facilities and infrastructure that are still not up to standard, both in terms of quality and quantity. , educators who still do not meet the standards in terms of competence, number, qualifications of educational background, status, and certification of educators, as well as education funding that is still not managed properly according to the provisions.

Paying attention to the principles of budgeting so that it can be used properly and free from abuse, the role of public accountants is very important in examining the financial

statements of an organization. For example at the Inspectorate General of the Ministry of Education, Culture, Research and Technology (Kemendikbudristek) where auditors have an important role to supervise and provide opinions on the findings obtained during the audit. The establishment of the Kemendikbudristek is expected to be able to improve the quality of higher education, develop research, and be able to encourage lecturers and the academic community to develop research, community service and develop technology optimally.

The magnitude of the responsibility of the Inspectorate General of the Ministry of Education and Culture in carrying out supervision, requires human resources both in quantity and quality. To reach all supervision in each work unit (satker), as well as minimize the occurrence of budget wastage, the Inspectorate General of the Ministry of Education and Culture makes efforts to empower the Internal Supervisory Unit (SPI) in each university by involving them in supervisory activities. In conducting supervision, SPI acts as an internal supervisor in charge of conducting inspections and supervision in accordance with the duties of the Chancellor. To provide reinforcement in conducting supervision, the legal basis for the establishment of the SPI consists of: (a) Government Regulation Number 60 of 2008 concerning the Government's Internal Control System; (b) Regulation of the Minister of National Education Number 16 of 2009 as amended by Regulation of the Minister of National Education Number 47 of 2011 concerning Internal Control Units within the Ministry of National Education. SPI members are expected to be able and able to work well together. The involvement of SPI members in carrying out audits is expected to be able to provide high audit quality in higher education institutions.

De Angelo (1981) states that audit quality is the probability that the auditor will find and report violations of the client's accounting system. Meanwhile, the probability of finding a violation depends on the technical ability of the auditor, and the probability of reporting a violation depends on the independence of the auditor. Audit quality is all possibilities where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report it in the form of audited financial statements, where in carrying out his duties the auditor is guided by auditing standards and the relevant public accountant code of ethics (Restu et al. , 2013)

In fact, Audit Quality is still in the spotlight, because there are still many audit findings that are not detected by SPI and the auditors of the Inspectorate General of the Ministry of Education and Culture as internal auditors, but are found by external auditors, namely the Supreme Audit Agency (BPK).

Theoretically, audit quality is associated with skill qualifications, timeliness of completion of work, adequacy of competent audit evidence at low costs accompanied by maintaining an attitude of independence. Citra (2016) in his research shows that there is a positive influence between Work Experience and Audit Quality. Auditors who are less experienced will make more mistakes in doing their work than auditors who are experienced. Experienced auditors are judged to have more optimal performance and are better able to detect, understand and even look for the causes of frauds than inexperienced auditors, so that the resulting audit quality will be better than inexperienced auditors.

Marbun's research (2015) states that a competent person is someone who has broad knowledge and skills shown in audit experience. An auditor's knowledge can also affect the quality of the resulting audit. Differences in knowledge or skills mastered by an auditor will affect the way the auditor completes his work. In addition, to detect an error, an auditor is also supported by knowledge of what and how the error occurred.

The work experience and competence of the auditor is closely related to ethics. Auditors have an obligation to uphold standards of ethical behavior towards the organization,

profession, society and themselves. The difficult problem faced by an auditor to improve audit quality is how to improve the attitude and behavior of the supervisory apparatus in carrying out the examination, so that the supervision carried out runs fairly, effectively, and efficiently (Laksita and Sukirno, 2019). Thus, it can be concluded that ethics also has a great influence on improving Audit Quality.

Independence according to Arens et al (2015) can be interpreted as taking an unbiased point of view. Auditors must not only be independent in fact, but must also be independent in appearance. Independence in fact exists when the auditor is truly able to maintain an unbiased attitude throughout the audit, while independence in appearance is the result of other interpretations of this independence. Independence also means there is honesty in the auditor in considering facts and there is an impartial objective consideration in the auditor in formulating and expressing his opinion. In reality, auditors often find it difficult to maintain an independent mental attitude.

The second general auditing standard states that "in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor". This standard requires auditors to be independent, meaning they are not easily influenced, because they carry out their work in the public interest (IAI, 2018).

Public accountants will have their independence disturbed if they have business, financial and management or employee relationships with their clients (Febriyanti, 2014). In this case, IAI has published the 2016 Code of Ethics which consists of 3 parts, namely first part A which contains the Basic Principles of Ethics, second part B which contains Professional Accountants in Public Practice and the third part C contains Professional Accountants in Business.

With limited human resources at the Inspectorate General of the Ministry of Research, Technology and Higher Education, it is expected that each auditor can work in accordance with the basic principles of ethics, namely, having integrity, objectivity, competence and professional prudence, being able to maintain confidentiality, behaving professionally, having responsibility, professional standards, and prioritizing public interest in conducting audits. One of the tasks of the auditor is to conduct an audit whose purpose consists of seeking information on what needs to be carried out in an entity being examined, comparing the results with the established criteria, and approving or rejecting the results by providing recommendations on corrective actions (Sari, 2011).). This is because not all auditors in conducting audits can perform their duties properly and there are still some auditors who make mistakes (Novi, 2018).

The purpose of this study is to see whether there is a significant relationship between Experience, Competence, and Independence on the Quality of Audit Results with Ethics as a moderating variable. This study refers to previous research conducted by Putri (2019) which examined the effect of auditor competence and independence on audit quality with auditor ethics as a moderating variable. The difference in this study is that the researcher adds a work experience variable as an independent and replaces the population in the researcher, namely the Internal Control Unit at State Universities which is the supervision area of Inspectorate IV of the Ministry of Education and Culture. The main problems in this study are as follows: How does work experience affect audit quality? How does competence affect audit quality? How does independence affect audit quality? How does experience affect audit quality with auditor ethics as a moderating variable? How does competence affect audit quality with auditor ethics as a moderating variable? How does independence affect audit quality with auditor ethics as a moderating variable? Based on the background and problem formulation above, the objectives of this study are: To examine the effect of work experience on audit quality. To test the effect

of competence on audit quality. To examine the effect of independence on audit quality. To examine the effect of work experience on audit quality with auditor ethics as a moderating variable; To examine the effect of competence on audit quality with auditor ethics as a moderating variable; To test the effect of independence on audit quality with auditor ethics as a moderating variable.

Theory of Planned Behavior

This study uses the Theory of Planned Behavior (TPB) which was first developed by Ajzen (1985). TPB is prepared using the basic assumption that humans usually behave in a sensible manner in accordance with what their environment wants. In this theory, Ajzen (1991) states that a person may or may not perform a behavior depending on the person's intentions. According to Ajzen (1991) in Kannapadang (2017) TPB is determined by three basic determinant functions, namely attitude, subjective norm, and perceived behavioral control.

Theory of Attribution

Attribution theory was introduced by Fritz Heider (1958) for the first time regarding causality attribution. This research is based on attribution theory which explains the process of how we determine the causes and motives of a person's behavior. Attribution theory was developed to explain ways of judging people differently, depending on what meaning is associated with a particular behavior. This theory refers to how a person explains the causes of the behavior of others or himself which will be determined whether from internal or external and how it affects individual behavior (Robbins and Judge, 2015). Attribution theory explains about a person's behavior. Attribution theory explains the process of how we determine the causes and motives for a person's behavior. This theory refers to how a person explains the causes of the behavior of others or himself which will be determined whether from internal such as traits, characters, attitudes, etc. or external such as pressure from certain situations or circumstances that will have an influence on individual behavior (Luthans, 2015). Attribution theory explains about understanding a person's reaction to events around them, by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors related to individual attitudes and characteristics. By looking at a person's behavior, it will be known how the attitude or characteristics of that person. In addition, it can predict a person's behavior in dealing with certain situations.

In his life, a person will form ideas about other people and the surrounding situation so that it causes a person's behavior in social perception. There are two causes in a person's behavior, namely internal causes (dispositional attributions) and external causes (situational attributions).

Dispositional attributions or internal causes that refer to aspects of individual behavior that exist within a person such as personality, self-perception, ability, motivation. Meanwhile, situational attributions or external causes refer to the surrounding environment that can influence behavior, such as social conditions, social values, and community views (Luthans, 2015).

Attribution theory deals with cognitive processes in which individuals interpret behavior in relation to certain relevant parts of the environment. Attribution theorists assume that humans are rational and are encouraged to identify and understand the causal structures of their environment (Luthans, 2015).

Fritz Heider (1958) also stated that internal forces (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. Internal and external attributions have been stated to affect individual performance evaluations, for example in determining how superiors treat their subordinates, and influencing individual attitudes and satisfaction with work. People will behave differently if they feel more about their internal attributes than their external attributes or vice versa.

Basically the personal characteristics of an auditor is one of the determinants of audit quality. In this study, the personal characteristics of the auditor, namely independence, is an internal factor that encourages someone to carry out an activity, including in terms of producing a quality audit. The attribution theory in this study underlies the relationship between the independence of the Internal Audit Unit and the resulting audit quality.

Working Experiences

Experience is a learning process that adds to the development of potential behavior from both formal and non-formal education or it can also be interpreted as a process that leads a person to a higher pattern of behavior (Singgih and Bawono, 2010). The experience variable is measured by using indicators of length of work, frequency of inspection work that has been carried out, and the number of trainings that have been attended.

Shelton (1999) states that work experience will reduce the effect of irrelevant information in the auditor's judgment. Auditors with work experience (partners and managers) in making judgments about going concern are not influenced by the presence of irrelevant information. Meanwhile, auditors who lack work experience in making judgments about going concern are influenced by the presence of irrelevant information.

A person's work experience shows the types of work that a person has done and provides a great opportunity for someone to do a better job. The wider a person's work experience, the more skilled he is at doing the work and the more perfect the pattern of thinking and attitude in acting to achieve the goals that have been set (Sari, 2011).

Anderson and Maletta (1994) show that audit experience has an important role in responding to audit evidence. Individuals who are less familiar with or familiar with a risky decision behave more cautiously and are more risk averse than those who are more familiar with or familiar with the task. So it can be interpreted that auditors who are less familiar or inexperienced with a judgment task will be more oriented to negative evidence than auditors who have more experience.

According to Marbun (2015) audit experience is the auditor's experience in auditing financial statements both in terms of the length of time and the number of assignments that have been handled. Marbun (2015) also found that the more experience the auditor has, the more likely he is to produce various kinds of conjectures in explaining audit findings. The experience in the research of Singgih and Bawono (2010) uses three indicators, namely: length of time as an auditor, frequency of audit work, and training that has been followed.

Work experience is seen as an important factor in predicting and assessing auditor performance in conducting audits. The experience of auditors in conducting audits can be considered as a quality auditor. A more experienced auditor will be more responsive in detecting errors that occur. The increase in the auditor's work experience will also increase the accuracy in conducting audits. An examination carried out with a high level of accuracy will produce a quality audit report. Auditors' professional experience can be obtained from trainings, supervisions and reviews of the results of their work provided by more experienced auditors. The work experience of an auditor will support skills and speed in completing their tasks so that the error rate will decrease.

Auditor Competences

The first general standard (IAI, 2011) states that the audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. No matter how high a person's ability is in other fields, including in the fields of business and finance, he cannot meet the requirements referred to in this auditing standard, if he does not have adequate education and experience in the field of auditing.

According to Agoes (2013) defines competence as follows: "A skill and ability in carrying out a job or profession. Competent people mean people who can carry out their work with good quality results. In a broad sense, competence includes mastery of knowledge/knowledge, and skills that include, and have appropriate attitudes and behaviors to carry out their work or profession. Furthermore, according to Alvin, et. al. (2011) defines competence as follows: "Competence as a necessity for auditors to have formal education compared to auditing and accounting, adequate practical experience for the work being carried out, and following continuing professional education".

According to Fitrawansyah (2014) competence means that the auditor must have expertise in the field of auditing and have sufficient knowledge about the field being audited. Competence is defined as the overall knowledge, ability and work attitude plus personality attributes possessed by a person which includes the ability to think creatively, breadth of knowledge, emotional intelligence, experience, fighting power, positive attitude, work skills and good health conditions that can be proven or demonstrated in carry out the duties and responsibilities assigned to him.

Each auditor is required to meet certain requirements to become an auditor. In the early days of this profession, the requirements were simple. With the development and advancement of science and the increasingly complex business world, the requirements to become an auditor will be increasingly stringent.

Independence

Independence according to Arens et al. (2011) can be interpreted to take an unbiased point of view. Auditors must not only be independent in fact, but must also be independent in appearance. Independence in fact exists when the auditor is truly able to maintain an unbiased attitude throughout the audit, while independence in appearance is the result of other interpretations of this independence. Independence according to Mulyadi (2012) can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not

dependent on others. Independence also means there is honesty in the auditor in considering facts and there is an impartial objective consideration in the auditor in formulating and expressing his opinion. In reality, auditors often find it difficult to maintain an independent mental attitude.

Circumstances that often interfere with the independent mental attitude of the auditor are as follows (Mulyadi, 2012): As someone who conducts an independent audit, the auditor is paid by his client for his services. As a service seller, auditors often have a tendency to satisfy the wishes of their clients. Maintaining an independent mental attitude can often lead to client abandonment. The second general auditing standard states that "in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor".

This standard requires auditors to be independent, meaning they are not easily influenced, because they carry out their work in the public interest (IAI, 2018). In this regard, there are 4 things that interfere with the independence of public accountants. Public accountants will have their independence disturbed if they have business, financial and management relationships or employees with their clients (Elfarini, 2007).

Kualitas Audit

Auditing is a systematic process to obtain and objectively evaluate evidence regarding statements about economic activities and events, with the aim of determining the level of conformity between these statements and established criteria, as well as delivering the results to interested users (Mulyadi, 2012).).

The auditor in the process of auditing the report has an important role, where the audit report is the output of the audit process. Reports on audit results are in the form of documents provided to interested parties in the audit organization. De Angelo (1981) defines audit quality as all possibilities (probability) where the auditor at the time of auditing the client's financial statements can find violations that occur in the client's accounting system and report it in the audited financial report, where in carrying out his duties the auditor is guided by auditing standards and codes. relevant public accounting ethics. Audit quality is a characteristic or description of audit practices and results based on auditing standards and quality control standards which are a measure of the implementation of the duties and responsibilities of an auditor's profession.

Audit quality relates to how well a job is done compared to predetermined criteria. The auditor will properly and correctly find reports of material errors, errors, or omissions in material financial statements (Baotham, et al., 2009). Auditing standards are guidelines for auditing historical financial statements so that the results of audits carried out by auditors are of quality.

Based on the Professional Standards of Public Accountants (SPAP), audits carried out by auditors can be qualified if they meet auditing requirements or standards. Auditing standards include the professional qualities of the independent auditor, the judgments used in conducting the audit and preparing the auditor's report.

DeAngelo (1981) agrees with the opinion that audit quality should be viewed from two sides: demand or input or dealing with the client and supply or output or relating to the auditor. However, in his analysis, he ignores, for the purposes of simplification of analysis, the demand or input side. Thus, the output of the audit is an independent verification of financial data prepared by management accompanied by an opinion according to the quality dimension.

Ethics of Auditor

Ethics or morality is a human need to choose everything that has an impact on their own lives and those of others (Jusup, 2012). Ethics are values that come from the community to regulate human behavior that is spiritual and unethical behavior in the form of oral (customs) and written (code of ethics) arrangements (Agoes, 2012).

Ethics in auditing can be defined as a principle carried out by a competent and independent person to carry out a systematic process in the process of collecting and evaluating evidence objectively about measurable information about the assertions of an economic entity, with the aim of determining and determining the degree of correspondence between these assertions, and reporting the suitability of the information to interested parties. The auditor shall be responsible for planning and performing the audit with a view to obtaining reasonable assurance about whether the financial statements are free from material misstatement, whether caused by error or fraud.

Ethics can also be defined as a set of ideal moral principles or values. These values are in the form of laws and regulations, religious doctrines, and codes of business ethics for professional groups. This device will distinguish whether human behavior is ethical or unethical (Beasley, et al, 2012). It happens a lot in people's lives that a lot of unethical behavior is referred to as deviant behavior. But it is very important to know the reasons why people behave unethically. The second reason is that the person's ethical standards are different from the ethics of society in general, the second reason is that the person chooses to be selfish.

Ethics plays an important role in the auditor profession. The ethics of an auditor will affect audit quality standards, this is because an audit has great responsibility and dedication to the community (Aprianty, 2017). From some of the opinions above, it can be concluded that ethics is a moral value or principle that regulates human life so that it can run in an orderly manner (Dewi, 2016).

Method

This type of research in this study uses an explanatory study (hypothesis testing) which explains the relationship between the independent variables and the dependent variable. This study aims to test the hypothesis of the effect of the variables of audit work experience, auditor competence, auditor ethics, and audit quality.

The object of this research is State Universities which are the work area of Inspectorate IV of the Inspectorate General of the Ministry of Research, Technology and Higher Education. Based on the preliminary study, it is known that there are 82 universities under the supervision of the work area of Inspectorate IV of the Inspectorate General of the Ministry of Education and Culture. This study took a sample unit of 2 SPI from each university under the supervision of

the work area of the Inspectorate IV Inspectorate General of the Ministry of Education and Culture, so that the total sample was 164 people.

The data sources used are primary data sources and secondary data sources. Sources of primary data, namely data obtained directly from the research site through the method of observation and distributing questionnaires to parties or sections related to existing data. Secondary data sources, namely data obtained from existing data, both orally and in writing as well as other information related to the object of research. The variables in this study can be identified as follows: The dependent variable is audit quality. Independent variables are work experience, competence and independence. The moderating variable is audit ethics.

Results and Discussions

Before analyzing the data, a pre-test was conducted which aims to test the validity and reliability of the research questionnaire. The instrument item validity test was carried out by comparing the calculated r value obtained from the corrected item total correlation value with the r table value obtained at 0.153 (df = n-k = 164-2, two-party test, = 5%). The results of the pre-test validity test in this study are described as follows:

Table 1
 Working Experience Validity (PNG)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation
PNG1	36.63	6.846	0.487
PNG2	36.85	6.638	0.312
PNG3	36.75	6.530	0.491
PNG4	36.38	5.868	0.538
PNG5	36.60	7.125	0.226
PNG6	36.78	5.935	0.412

Based on the data in table 1, the results of the validity test for items on the Work Experience (PNG) variable are described. The calculated r value in PNG is the lowest 0.226 and the highest is 0.538. These results indicate that all items are declared valid because the lowest r count is $0.226 > r$ table 0.153.

Table 2 Competence Validity (KMP)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation
KMP1	32.75	10.055	0.501
KMP2	32.57	9.877	0.433
KMP3	32.98	10.390	0.363
KMP4	32.88	9.901	0.661
KMP5	32.52	9.339	0.608
KMP6	32.73	10.911	0.304

Based on the data in table 2, the results of the validity test for items in the Competency variable (KMP) are described. The calculated r value for this variable is obtained from the range of 0.304 to 0.661. Of the 6 question items tested, it is known that all items are declared valid because the lowest r count is 0.304 > r table 0.153.

Table 3. Validity Independence (IDP)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation
IDP1	33.00	10.000	0.664
IDP2	33.08	9.840	0.792
IDP3	32.83	11.463	0.205
IDP4	32.95	9.540	0.512

Based on the data in table 3, the results of the validity test for items on the Independence variable (IDP) are described. The calculated r value for this variable is obtained from the range of 0.205 to 0.792. These results indicate that all items are declared valid because the lowest r count is 0.205 > r table 0.153.

Table 4. Ethic Validity (ET)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation
ET1	32.23	11.979	.542
ET2	32.45	11.167	.496
ET3	32.35	10.909	.748
ET4	31.98	10.830	.547
ET5	32.20	11.722	.451
ET6	32.38	10.206	.590

Based on the data in table 4, the results of the validity test for items on the audit ethics (ET) variable are described. The calculated r value for this variable is obtained from the range of 0.451 to 0.748. The lowest calculated r value, which is greater than r table 0.153, shows that all items on the audit ethics variable are declared valid.

Table 5. Validity of Audit Quality (KUAL)

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation
KUAL1	32.03	7.694	0.613
KUAL2	31.88	9.291	0.572
KUAL3	32.10	8.939	0.408
KUAL4	32.10	9.786	0.289
KUAL5	32.10	9.786	0.289
KUAL6	32.00	8.847	0.592
KUAL7	31.63	8.507	0.498
KUAL8	31.85	9.452	0.348

Based on the data in table 5, the results of the validity test for items on the Audit Quality (KUAL) variable are described. The calculated *r* value for this variable is obtained from the range of 0.289 to 0.613. This value is greater than *r* table 0.153 which shows that all items in the KUAL variable are declared valid.

After ensuring that all items are valid, then a reliability test is carried out where the results can be presented as follows:

Table 6. Reliability

Variabel	Item	Cronbach Alpha	Result
PNG	6	0,703	Reliabel
KMP	6	0,779	Reliabel
IDP	4	0,826	Sangat Reliabel
ET	6	0,844	Sangat Reliabel
KUAL	8	0,780	Reliabel

From Table 4.6, it can be seen that the five research variables obtained Cronbach alpha values with a range of 0.703 to 0.844. The IDP and ET variables obtained very reliable reliability test results because they obtained Cronbach alpha > 0.81 – 1.00. While the PNG, KMP and KUAL variables obtained reliability test results in the reliable category because they obtained cronbach alpha > 0.60 – 0.80. Thus these results indicate that the items used in the subsequent data analysis process have been declared valid and reliable.

Effect of Work Experience on Audit Quality

Based on the results of the hypothesis test, it is known that work experience has been shown to have a significant effect on audit quality at SPI in the Inspectorate General of the Ministry of Education and Culture of the Republic of Indonesia. This result is in line with the assumption of the theory of Planned Behavior which states that experienced auditors tend to be more skilled and have better knowledge in auditing financial statements, so as to improve the quality of audit results (Wiratama and Budiarta, 2015). Experience for auditors in the field of audit plays a role in increasing the knowledge and expertise obtained by auditors from their formal education so that audit quality will get better as experience increases. Thus this research is in line with Sembiring and Rustiana (2014); Dania and Wardayati (2019) who have found a significant effect of work experience on audit quality.

Effect of Auditor Competency on Audit Quality

Based on the results of the hypothesis test, it is known that the competence of auditors has a significant effect on audit quality at SPI in the Inspectorate General of the Ministry of Education and Culture of the Republic of Indonesia. This result is in accordance with the provisions of the first general standard (SA section 210 in SPAP 2001) which states that the audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. The auditor must be qualified to understand the criteria used in audit engagements and must be competent to know the type and amount of evidence to be gathered in order to reach appropriate conclusions. This research is also in line with attribution theory which suggests that a person will form ideas about other people and the surrounding situation that causes behavior in social perception, one of which is called dispositional attributions (Luthans, 2015). This opinion is supported by the results of research by Wardhani (2018) and Ardianingsih (2020) which state that competence has a significant effect on audit quality.

The Effect of Auditor Independence on Audit Quality

Independence according to Mulyadi (2012) can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. The results of this study did not find any significant effect of independence on audit quality. Thus, this is contrary to the assumptions of attribution theory, especially the concept of situational attributions which states that an independent auditor will provide real research on the examination of financial statements, without having any burden on any party (Kannapandang, 2018). This result contradicts the research by Ardianingsih (2020) which concludes that independence has a significant effect on audit quality.

The Effect of Work Experience on Audit Quality with Auditor Ethics as a Moderating Variable Based on the research results, it is known that audit ethics can moderate work experience positively on audit quality. These results indicate that by applying audit ethics, experienced auditors will further improve the quality of their work so that the resulting audit quality will be better than before. This research is supported by Ningrum and Budiarta (2016) who state that experience has a significant positive effect on audit quality with ethics as a moderating variable.

The Effect of Competence on Audit Quality with Auditor Ethics as a Moderating Variable

The results of the hypothesis test show that there is no moderation of audit ethics on the relationship between competence and audit quality. This result contradicts the attribution theory in audit quality, one of which is high ethical standards, while the other attributes are auditor competence. In this study, the interaction of competencies carried out by auditors which is also supported by good auditor ethics does not guarantee a better audit quality (Novi, 2018). The Effect of Independence on Audit Quality with Auditor Ethics as a Moderating Variable Based on the results of hypothesis testing, it is shown that audit ethics gives a positive moderating effect on the relationship between independence and audit quality, which means that with high independence and applying audit ethics well, audit quality will be better. This research is supported by Marshellia, et al (2012), Hardjanto (2014) and Aqmalia stating that independence has a significant positive effect on audit quality with auditor ethics as a moderating variable.

Conclusions

From the results of the research and discussion that have been described, it can be concluded that the research that answers the problem formulation is as follows: Experience has a positive and significant effect on the quality of audits produced by the SPI Kemendikbudristek Republic of Indonesia. Competence has a positive and significant effect on the quality of the audit produced by the SPI Kemendikbudristek Republic of Indonesia. Independence does not affect the quality of the audit produced by the SPI Kemendikbudristek Republic of Indonesia. Audit ethics has a positive moderating effect on the relationship between experience and audit quality produced by the SPI Kemendikbudristek Republic of Indonesia. Audit ethics does not moderate the relationship between competence and audit quality produced by the SPI of the Ministry of Education and Culture of the Republic of Indonesia. Audit ethics has a positive moderating effect on the relationship of independence to audit quality produced by the SPI of the Ministry of Education and Culture of the Republic of Indonesia.

References

- Agoes, S. (2013). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*. Edisi 4. Buku 2. Jakarta: Penerbit Salemba Empat.
- Ardianingsih, Arum. (2020). Relationship Of Independence And Competence In Determining Audit Quality Empirical Study Of Governmental Internal Auditors In The Pekalongan Charisidents. PROCEEDING Call for Paper-2nd. International Seminar on Accounting Society "The Impact of Artificial Intelligence on Accounting for Society 5.0
- Arens, A. (2011). *Auditing And Assurance Services*. Jakarta: Erlangga.
- Bawono, I., & Singgih, E. M. (2010). *Faktor-faktor dalam Diri Auditor dan Kualitas Audit: Studi pada KAP 'Big Four' di Indonesia*. Bogor: KAP Bogor.
- Dandi, V. (2017). Pengaruh Beban Kerja, Pelatihan Dan Tekanan Waktu Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris BPK RI Perwakilan Provinsi Riau). *JOM Fekon*, Vol. 4 (No. 1), 911-925.
- Dania dan Wardayati. (2019). Analysis of Factors Affecting the Quality of Audit Results at Internal Control Unit of University of Jember. *Proceeding of The 3rd International Conference on Accounting, Business & Economics*
- Deangelo, L.E. 1981a. "Auditor Independence, "Low Balling", and Disclosure Regulation". *Journal of Accounting and Economics*.
- Deangelo, L.E. 1981b. "Auditor Size and Audit Quality". *Journal of Accounting and Economics*. December
- Dewi, Ajeng Citra. (2016). Pengaruh Pengalaman Kerja, Kompetensi dan Independensi Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderating. *Jurnal Profita* Edisi 8
- Febriyanti. (2014). Pengaruh Independensi, Due Professional Care Dan akuntabilitas Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Kota Padang dan Pekanbaru). *Artikel Ilmiah Universitas Negeri Padang*.
- Fitrawansyah. (2014). *Fraud Auditing Edisi Pertama*. Jakarta: Mitra Wacana Media.
- Ghozali, Imam. (2015). *Analisis Multivariat dengan SPSS versi 25.00*. Semarang: BP Undip.
- IAI. 2018. *Standar Profesi Akuntan Publik*. Jakarta. Salemba Empat
- Imansari, Abdul Halim, dan Retno Wulandari. (2016). Pengaruh Kompetensi, Independensi, Pengalaman dan etika auditor terhadap kualitas audit. *Journal Riset Mahasiswa Akuntansi (JRMA)* Vol 4
- Jusbair. (2017). Kompetensi dan Independence Auditor pada Efektivitas Internal Audit di Universitas Umum Indonesia. *Jurnal Teknik dan Ilmu Pengetahuan Terapan* 12 (6): 1662-1666, 2017
- Kannapadang, Dwibin. (2018). "Pengaruh Pengalaman Kerja, Objektivitas, Integritas, dan Kompetensi Terhadap Kualitas Audit Aparat Pengawasan Intern Pemerintah (APIP) Dengan Etika Auditor Sebagai Variabel Moderasi". *Jurnal. Universitas KI Toraja*
- Laksita dan Sukirno. (2019). Pengaruh Independensi, Akuntabilitas, Dan Objektivitas Terhadap Kualitas Audit. *Jurnal Nominal / Volumen Viii Nomor 1 / Tahun 2019*
- Marbun. (2015). Pengaruh Kompetensi, Independensi, Profesionalisme, Pengalaman Kerja Dan Komitmen Organisasi Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik Di Pekanbaru, Padang Dan Medan.
- Mulyadi. 2012. *Auditing*. Jakarta: Salemba Empat
- Musa. (2016). Pengaruh Kompetensi, Independensi, Tujuan Fungsi Audit Internal (Implikasi Untuk Pelaporan Keuangan Kualitas). *European Journal of Accounting, Auditing and Finance Research* Vol.4, No.5, pp.57-72, Mei 2016

- Nainggolan. (2016). Pengaruh Akuntabilitas, Objektivitas terhadap Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi Study Kasus pada Kantor Akuntan Publik Di Kota Medan. Vol 3 Human Falah.
- Novranggi dan Sunardi. (2019). The Effect of Competence, Objectivity and Internal Audit Quality the Effectiveness of Internal Audit with Senior Management Support as Variable Moderation. International Conference on Economics, Management, and Accounting Volume
- Purba, Marisi P. 2012. Profesi Akuntan Publik di Indonesia: Suatu Pembahasan Kritis terhadap Undang-Undang Nomor 5 Tahun 2011 Tentang Akuntan Publik. Graha Ilmu. Yogyakarta
- Putri. (2019). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Kasus Pada Kantor Akuntan Publik Di Kota Malang). Jurnal Universitas Brawijaya
- Rahmawati. (2013). Pengaruh Kompetensi dan Independensi Terhadap Kualitas Audit. Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Brawijaya. Malang
- Santoso. (2017). Pengaruh Profesionalisme dan Kompetensi Auditor terhadap Kinerja Auditor. Jurnal Penelitian Ilmiah (SCIRJ), Volume V, Edisi I, Januari 2017, ISSN 2201-2796
- Sari, N. N. (2011). Pengaruh Pengalaman Kerja Independensi, Objektivitas, Integritas, Kompetensi dan Etika Terhadap Kualitas Audit. Semarang: Skripsi, Fakultas Ekonomi, Universitas Diponegoro.
- Sumito. (2019). The Influence of Competence, Independence, Professionalism of Internal Auditors and Time Budget Pressure on Audit Quality (Case Study at Inspectorate General of the Ministry of Marine Affairs and Fisheries). Scholars Bulletin. Abbreviated Key Title: Sch Bull
- Surahman, Amin. (2017). "Pengaruh Kompetensi, Independensi, dan Integritas Terhadap Kualitas Audit dengan Etika Auditor (Studi Empiris pada Kantor Akuntan Publik yang Terdapat di Pekanbaru, Padang, dan Batam)". Jurnal. Universitas Riau
- Robbins, Stephen P. and Timothy. A. Judge. (2015). Perilaku Organisasi Edisi 12. Jakarta: Salemba Empat.
- Tuanakotta M. Theodorus. (2011). Audit Berbasis ISA (International Standards on Auditing). Jakarta: Salemba Empat.
- Tjun Tjun, L., Marpaung, E. I., & Setiawan, S. (2012). Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit. Jurnal Akuntansi, Vol 4, 33-56.
- Wandita, Ni Luh Putu Tri Angga., Gede Adi Yuniarta, Nyoman Ari Surya Darmawan. (2014). Pengaruh Pengetahuan, Pengalaman Kerja Audit dan Akuntabilitas terhadap Kualitas Hasil Kerja Auditor Internal. (e Journal S1 Ak, Vol 2
- Wardhani dan Ida Bagus Putra Astika. (2015). Pengaruh Kompetensi, Akuntabilitas dan Independensi pada Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi. (Vol 23, E Journal Akuntansi Univ. Udayana
- Wooten, T.G. (2013). "It is Impossible to Know the Number of Poor-Quality Audits that simply go undetected and unpublicized". The CPA Journal. Januari. p. 48-51