AUDITOR PROFESSIONALISM INFLUENCE ON THE QUALITY AUDIT

SYIAR RINALDI
STIE Bongaya Makassar

ABSTRACT

This study aims to determine whether professionalism affect the quality of the work of auditors by using the four sub variables, independence, objectivity, integrity and competence. The analytical method used is quantitative analysis using multiple linear regressions. The sample in the study includes government auditors. The data used are primary data by distributing questionnaires to the respondents. The results of this study indicate that there is partial insignificant effect on the quality of work of auditors of local government, while the integrity factor significant effect on the quality of the work of government auditors. The impact of the research is that the auditor’s professionalism is the key belief on quality audit so that the rules and ethics of auditors are more in priority.

Keywords: professionalism, independence, objectivity, integrity, competence, quality deliverables government auditors

INTRODUCTION

The performance of the government is of major concern to the public. This is due to a growing number of officials implicated in corruption cases. The Corruption Eradication Commission (KPK) continued to carry out arrests of perpetrators of corruption (Rosnidah, 2011). According to Mulyadi (2012), in a year through the official travel budget in the state budget reached Rp 18 trillion. One of the factors that can influence the professionalism of an auditor is an education in accounting, because with an education in accounting, then an auditor can gain knowledge and understanding in relation to carrying out audit tasks. Professionalism among government auditors can also be influenced by training. The training must include technical aspects and general knowledge, because the training will be able to
increase the positive reactions that will ultimately improve a person's job performance (Ranti, 2013).

Derber & Schwart (in Ranti 2013), indicates that proven expertise or professionalism of an auditor should also have an experience in auditing practice, because auditors who are inexperienced will assign greater mistake than an experienced auditor, by execution of these tasks by using their expertise and experience. Internal audits, according Mardiasmo in Badriyah (2009), is audited by inspectors units that are part of an organization that is supervised, including the Provincial Inspectorate, District / City. Based on the observations of Rohman (in Badriyah, 2009), Salsabila (2011), Riani (2013), and Sukriah dkk (2009), and the current results, we concluded that work experience, objectivity and competence positive effect on the quality of examination results, while for the independence and integrity insignificant effect on the quality of the examination results.

**FORMULATION OF PROBLEM**

Based on the description of the background of the above, the formulation of the problem in this research is:

1. Does professionalism with sub variable independence, objectivity, integrity and competence audit simultaneous effect on the quality of the work of the government auditor?
2. Does independence of professionalism affect the quality of the work the government auditor?
3. Does objectivity of professionalism affect the quality of the work the government auditor?
4. Does integrity of professionalism affect the quality of the work the government auditor?
5. Does audit competence of professionalism affect the quality of the work the government auditor?

**LITERATURE REVIEW**

According to Mulyadi (2002), general auditing is a systematic process for obtaining and objectively evaluate the evidence on the allegations about the activities and economic events. It aims to establish the level
of concordance between the assertions of the criteria established, as well as the delivery of the results to the user concerned. According to Meisser (2003), auditing is a systematic process with the aim of evaluating the evidence regarding economic actions and events to ascertain the degree of correspondence between the assignment and the criteria that have been set, the result of the assignment to be communicated to the users who had concerned. Gondodiyoto (2007) and Ikhsan (2007), stated that four known types of audit professional terms are used to indicate the organization of work in the form of an institution where the practitioner has a clear commitment to serve the public interest and offering clients services related to intellect and science. Profession is the type of work that meets several criteria, while professionalism is an individual attribute that is important, regardless of whether a work is a profession or not. According to Hall (in Zailia, 2013), there are five dimensions of professionalism. Loebbecke in Safitri (2010) argues that to improve the professionalism, accountants often have to show the behavior of his profession. The quality of the work cannot be separated from the quality of the audit the auditor. Basuki in Salsabila (2011), states that audit quality is a complex issue. Many factors affect the quality of the audit, depending on the point where each party looking at him.

RESEARCH METHODS

This paper is quantitative method, and use analysis of regression. Data collection methods used in this study is a survey method. Indriantoro & Supomo in Yusman (2013) said survey method is a method of collecting primary data using oral or written. Data collection techniques used questionnaire. The questionnaire is a list of written questions that have been previously formulated respondents would answer, usually within a clearly defined alternative. Sugiyono (2007) describes the general linear regression equation is as follows:

Information:

\[ Y : \text{Quality of the work of auditors} \]
\[ X_1 : \text{Independence} \]
\[ X_2 : \text{Objectivity} \]
\[ X_3 : \text{Integrity} \]
\[ X_4 : \text{Competence audit} \]
ANALYSIS AND RESULTS

Reliability Test

Reliability test is performed to measure whether or not reliable questionnaires used to measure the research variables and to measure whether the instrument in this case the questionnaire can be used more than once, not least by the same respondents will produce consistent data. The method used to measure the reliability of each of the variables is the method of Cronbach Alpha. A research instrument is said to be reliable if the alpha value $> 0.60$.

Classical Assumption Test

Normality test aims to test whether a regression model, the dependent variable, independent variable or both have a normal distribution or not. Kolmogorov-Smirnov test results in this study showed a significance level of 0.434 residual larger than 0.05, so it can be inferred that the regression model in this study can be used for fulfilling the assumption of normality. One method used to detect the presence of multicollinearity by looking at the tolerance value or VIF (Variant Inflation Factor). If the value is below the tolerance value of 0.10 or above 10 VIF then the variables has multicollinearity problems with other independent variables. Study cleared errors of multicollinearity.

Linear regression test

Table 1. Unstandardized Coefficients - Multiple Linear Regression Test

coefficients $^a$

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
</tr>
<tr>
<td>(Constant)</td>
<td>-.013</td>
</tr>
<tr>
<td>The independence</td>
<td>.184</td>
</tr>
<tr>
<td>objectivity</td>
<td>-.444</td>
</tr>
<tr>
<td>Integrity</td>
<td>.914</td>
</tr>
<tr>
<td>Competence</td>
<td>.359</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employment Outcomes Quality Auditor
Table 2 Simultaneous Testing Results (Test F)

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>2,913</td>
<td>4</td>
<td>.728</td>
<td>5.454</td>
<td>.010</td>
</tr>
<tr>
<td>1 Residual</td>
<td>1602</td>
<td>12</td>
<td>.134</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>4515</td>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employment Outcomes Quality Auditor
b. Predictors: (Constant), Competence, Integrity, Independence, Objectivity

Regression test aims to determine whether there is influence of the independent variable on the dependent variable. The magnitude of the effect of the independent variable on the dependent variable can be calculated simultaneously through a multiple regression equation (table 1). From the table above can be obtained regression formula as follows:

\[ Y = 0.013 - 0.444X_1 + 0.184X_2 + 2 - 0.359X_3 + 0.914X_4 \]

From the regression equation above, the constant (a) is equal to 0.013 this means that if there is no change in the variable independence (X_1), objectivity (X_2), integrity (X_3) and competence (X_4), which affects, then the magnitude quality of the work of local government auditor North Luwu district 0.013. While the results of multiple regression test for independent variables can be explained as follows: The coefficient of independence (X_1) amounted to 0.184 positive effects on the quality of the work of the local government auditor (Y). This suggests that any increase in the independence of the unit of the variable quality of the work of local government auditors rose by 0.184 assuming that the other independent variables remain. Use values of objectivity coefficient (X_2) of -0.444 negatively affect the quality of the work of the local government auditor (Y). This suggests that any increase in the objectivity of one unit then the variable quality of the work of local government auditor fell by -0.444 assuming that the other independent variables remain use values integrity coefficient (X_3) amounted to 0.914 positive effect on the quality of the work of the local government auditor (Y). This suggests that any increase in the integrity of the unit of the variable quality of the
work of local government auditors rose by 0.914 assuming that the other independent variables remain.

The coefficient of competence ($X_4$) amounted to 0.359 positive effects on the quality of the work of the local government auditor ($Y$). This suggests that every increase of one unit then the variable competency of quality of the work of local government auditors rose by 0.359 assuming that the other variables remain independent. This test was conducted to determine the effect of all independent variables together or simultaneously to the dependent variable using the F test at the rate of 5% significance. If the value of F tests of significance less than 5%, then there is the influence of all independent variables on the dependent variable.

The test results F test can be seen in the Table 2. Table 2 is known F test results indicate that the F count was 5.454 with a significance level of 0.010. Due to the significance level of less than $I \pm (0.010 <0.05)$ then $H_1$ accepted. It can be concluded that all the independent variables in this study together (simultaneously) have a significant effect on the dependent variable is the quality of the work of the local government auditor. This means that if the independence ($X_1$), objectivity ($X_2$), integrity ($X_3$) and competence ($X_4$) together increases, the quality of the work of local government auditor ($Y$) will also increase. And conversely, if the independence ($X_1$), objectivity ($X_2$), integrity ($X_3$) and competence ($X_4$) jointly to decline, then the quality of the work of the local government auditor ($Y$) will also decrease.

**DISCUSSION**

Research result indicates that the indicators of program planning, work execution and reporting, objectivity indicators are free from conflicts of interest and disclosure of state according to the facts. The integrity of the indicators of probity auditor, prudent attitude auditor and the auditor's responsibilities, competencies with indicators of quality of personal, knowledge general and special skills, simultaneously significantly influence the quality of work of auditors with the indicators conformance inspection with auditing standards and quality inspection report. It is caused due to professional auditors have full responsibility for its work in providing an opinion audit report. The more professional
of an auditor, the higher the sense of responsibility to clients, governments and communities so that the provision of audit opinion would be more appropriate.

**Partial Test Results Effect of Independence (X₁) of Professionalism on the Quality of Work Results Local Government Auditor (Y)**

The partial test results conducted between independent variables (X₁) to variable quality of the work of local government auditor (Y) shows that t amounted to 0.601 with a significance value of 0.559 > 0.05 and regression test results indicate the results obtained coefficient 0.184, that the independence variable and not significant positive effect on the quality of the work of the local government auditor. This research results not significant due at the time of preparation of the inspection program still led military intervention to determine, eliminate or modify certain parts to be examined and interventions on the procedures chosen by the auditor. Then, at the time of the examination is still not free from attempts auditee (inspection object) to determine or appoint activities examined, so that there are auditors who feel no need to cooperate with the auditee.

The results of this study are consistent with observations of Sukriah (2009; 19) entitled Effect of Work Experience, Independence, Objectivity, integrity and competence of the Quality Audit. The results showed that independence does not significantly influence the quality of examination results.

**Partial Test Results Effect of objectivity (X₂) of Professionalism on the Quality of Work Results Auditor local governments (Y)**

The partial test results between the objectivity of the variable (X₂) of the variable quality of the work of auditors (Y) shows that t of -1.522 with a significant value of 0.154 > 0.05 and regression test results show the values obtained coefficient -0.444 results that objectivity and insignificant negative effect on the quality of the work of the local government auditor. It can be concluded that the objectivity of professionalism in the study do not affect the quality of work of auditors, since it is incompatible with the principle of objectivity requires the auditor to be fair, impartial, not prejudiced or biased, and
free from any conflict of interest or be under the influence of others. The results of this study are not consistent with research conducted by Sukriah (2009), that the objectivity of the positive effect on the quality of the examination results.

Test Results Effect of Partial Integrity (X<sub>3</sub>) of Professionalism against Quality of work of the Local Government Auditor (Y)

The partial test results between integrity variable (X<sub>3</sub>) to the variable quality of the work of local government auditor (Y) shows that <i>t</i> amounted to 2.799 with significant value of 0.016 < 0.05 and the results of multiple regression test showed 0.914 coefficient obtained the results of that variable integrity positive and significant impact on the quality of the work of the local government auditor. It is concluded that the integrity of professionalism not consider the personal circumstances of someone / group of individuals or an organization to justify the act violates the provisions or legislation in force, and when the object of examination made a mistake then the auditor be no blame that can cause harm to others. The results of this study are not consistent with research conducted by Sukriah (2009), that integrity does not affect the quality of the examination results.

Partial Test Results Influence Competence (X<sub>4</sub>) of Professionalism on the Quality of Work of the Results Local Government Auditor (Y)

Of the partial test results that have been made between competence variable (X<sub>4</sub>) to variable quality of the work of local government auditor (Y) shows that <i>t</i> amounted to 1.032 with a significance value of 0.649 > 0.05 and regression test results show the value of the coefficient obtained 0.082 the results of that variable competence but not significant positive effect on the quality of the work of the local government auditor. The is result insignificant because the auditor in this study are not too concerned with the improvement of knowledge or competence that has been held so that the work could be completed resulting in better audit reports were to be believed. While in conducting an inspection required adequate knowledge of an auditor. If the auditor conducts an inspection without adequate knowledge, then
their performance will be low and will also affect whether or not the right decision to be taken (Riani, 2013)

CONCLUSION

Based on the research results, it can be concluded that: the Independence, objectivity and competence of professionalism partially does not affect the quality of the work of local government auditor. The integrity of professionalism is partially significant effect on the quality of the work of the local government auditor.

REFERENCE


