THE INFLUENCE OF COMPETENCE, WORK EXPERIENCE, AND AUDITOR PROFESSIONAL ETHICS ON AUDIT QUALITY

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ABSTRACT

This study aims to determine the effect of auditors competence, work experience and professional ethics on audit quality. This research was conducted on the internal auditors of the public accounting firms in South Jakarta as many as 29 respondents. The sampling technique of this study is the saturated sampling technique. The type of research in this study is quantitative. The Data Analysis technique used is multiple linear regression, namely F test and T test. Based on the test results, it shows that there are 2 variables that influence audit quality, namely competency, auditor professional ethics and there is 1 variable that does not influence audit quality, namely the work experience variable. It is hoped that the results of this research will become new knowledge that can be used to find out what factors can influence audit quality scores.

Keywords: *Competence; Work Experience; Professional Ethics; Auditor Professional Ethics; Audit Quality.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari *Kompetensi, Pengalaman Kerja,dan Etika Profesi Auditor Terhadap Kualitas Audit*. Penelitian ini dilakukan pada auditor internal Kantor Akuntan Publik di Jakarta Selatan sebanyak 29 responden. Teknik pengambilan sampel penelitian ini adalah Teknik sampel jenuh. Jenis penelitian pada penelitian ini yaitu kuantitatif. Teknik Analisis Data yang digunakan adalah regresi linear berganda yaitu uji F dan uji

T. Berdasarkan hasil pengujian, menunjukan bahwa terdapat 2 variabel yang berpengaruh terhadap kualitas audit yaitu *kompetensi*, *etika profesi auditor* dan terdapat 1 variabel yang notberpengaruh terhadap kualitas audit yaitu variabel *pengalaman kerja*. Hasil penelitian ini diharapkan dapat menjadi pengetahuan baru yang dapat digunakan untuk mengetahui faktor faktor apa saja yang dapat mempengaruhi nilai kualitas audit

Kata Kunci: Kompetensi; Pengalaman Kerja; Etika Profesi Auditor; Kualitas Audit

1.   INTRODUCTION

The public accounting profession is recognized through the audit services provided to users of financial information. Along with economic development and company growth, the need for high-quality financial information in decision-making has increased. Auditing aims to reduce information misalignment between managers and shareholders, making the selection of a Public Accounting Firm (PAF) crucial. Auditors play a vital role and must deliver objective and accurate results, as audit failures can have serious consequences, including the revocation of practice licenses, as has occurred with some auditors in Indonesia.

Audit quality is not always proportional to the size of the PAF but depends on the competence, experience, and ethics of the auditor. Competence includes expertise, knowledge, and a professional attitude applied meticulously and objectively, while work experience enhances an auditor's ability to detect fraud. Professional ethics is also a key factor, as auditors are required to uphold ethical behavior in accordance with the code of ethics that governs their conduct and responsibilities.

Auditing standards and quality control, which include independence, integrity, and objectivity, serve as benchmarks for audit quality. Based on these aspects, this study aims to examine the influence of auditor competence, work experience, and ethics on audit quality.

This research seeks to analyze the factors influencing audit quality, particularly auditor competence, work experience, and professional ethics. The study will address the following issues: (1) Do competence, work experience, and professional ethics simultaneously affect audit quality? (2) Does competence influence audit quality? (3) Does work experience influence audit quality? (4) Does professional ethics influence audit quality?. Based on these research questions, this study aims to determine the extent to which competence, work experience, and professional ethics impact audit quality, both simultaneously and partially.

2. RESEARCH METHOD

This study employs a quantitative method to analyze the influence of several variables on audit quality in Public Accounting Firms in South Jakarta, with a population of 29 auditors. The study aims to measure the impact of auditor competence, work experience, and professional ethics on the resulting audit quality. The dependent variable in this study is audit quality, which is assessed based on the accuracy of findings, the value of recommendations, the clarity of reports, and the benefits of the audit. Meanwhile, the independent variables consist of auditor competence, work experience, and professional ethics, which are measured using a

Likert Scale. Data collection is conducted by distributing questionnaires to auditors working in these firms.

Data analysis is performed using IBM SPSS 29 statistical software, which includes descriptive analysis to describe the data and classical assumption tests, such as normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing is conducted through multiple linear regression to determine the extent to which independent variables influence the dependent variable. The simultaneous test (F-test) is used to measure the overall effect of the independent variables, while the partial test (t-test) is used to examine the impact of each independent variable on audit quality. All tests are conducted with a significance level of 0.05 to determine significant relationships between variables.

4.   DATA ANALYSIS AND DISCUSSION

Overview of the Research Object

This study used a saturated sample method by distributing questionnaires to auditors at four Public Accounting Firms (KAP) in South Jakarta, with a total of 39 auditors. However, one KAP did not return the questionnaire because the auditor was out of town. Data collection was carried out directly starting January 31, 2024 (Sugiyono, 2019).

Table 1. List of Public Accounting Firms

No.	Name of Public Accounting Firm	Address of Public Accounting Firm
1.	Public Accounting Firm Ispiadi & Partners	Jl. Ciputat Raya No. 14B 6, RT.6/RW.1, Pd Pinang, Kec. Kebayoran Lama, South Jakarta City
2.	Public Accounting Firm Bhharata, Arifin, Mumajad and Sayuti	Jl. Raya Rw. Bamboo No. 17D, RT.13/RW.5 Ps. Sunday South Jakarta City
3.	Public Accounting Firm Drs. Bambang Mudjiono Widiarto	Jl. Tebet Barat Raya No. 31D 14 RT.14/RW.4 Tebet Bar, Kec. Tebet Kota South Jakarta
4.	Public Accounting Firm Husni, Wibawa, and Partners	The Royal Palace Blok C No. 18, Jl. Prof. Dr. Soepomo No. 178-A RT.17/RW.6 Tebet Bar. Tebet Sub-district, South Jakarta City

The questionnaires distributed in 4 KAP South Jakarta were 39 pieces within 30 days. The questionnaire that can be processed is 29 pieces.

Table 2. Research Sample Data

No.	Description	Number	Percentage
1.	Number of questionnaires distributed	39	100%
2.	Number of questionnaires not returned	10	26%
3.	Number of returned questionnaires	29	74%
4.	Number of questionnaires that cannot be processed	0	0
5.	Number of questionnaires that can be processed	29	100%

Source: Primary data processed in 2024

Table 3. Characteristics of Respondents

Description		Number	Percentage
Gender	Male	13	44.8
	Female	16	55.2
Age Group	<20	2	6.9
	20-29 years	26	89.7
	30-39 years	1	3.4
Last Education	Diploma	2	6.9
	S1	25	86.2
	S2	2	6.9
Work Unit	KAP	28	96.6
	Non KAP	1	3.4
Position	Auditor Junior	2	93.1
	Auditor Senior	12	6.9
Length of Service	<1 YEARS	25	86.2
	1-5 YEARS	3	10.3
	6-10 YEARS	1	3.4

Research Results

Descriptive Analysis

Table 4. Descriptive Test Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KOMPETENSI	29	10	15	13.72	1.688
PENGALAMAN_KERJA	29	10	20	15.38	2.441
ETIKA_PROFESI_AUDITOR	29	21	29	25.72	2.506
KUALITAS_AUDIT	29	16	25	20.90	2.756
Valid N (listwise)	29				

Source: Processed Primary Data, 2024

Table 4 explains that the Competence variable has a minimum value of 10, a maximum value of 15, an average value of 13.72, and a standard deviation of 1.668. The Work Experience variable has a minimum value of 10, a maximum value of 20, an average value of 15.38, and a standard deviation of 2.441. The Auditor's Professional Ethics variable has a minimum value of 21, a maximum value of 29, an average value of 25.72, and a standard deviation of 2.506. Lastly, the Audit Quality variable has a minimum value of 16, a maximum value of 25, an average value of 20.90, and a standard deviation of 2.756.

Validity Test

The validity test is conducted to measure how accurately and precisely a measurement tool performs its intended function. In this study, validity measurement is carried out by comparing the calculated R-value (R-count), obtained from the Pearson Correlation (Rxy) between the statement item data and the total score of all statement items, with the R-value in the R Table. For this validity test, the R-table value used is as follows: R-table at a 5% alpha level with df = n – 2 = 29 – 2 = 27 = 0.3673.

Table 5. Validity Test Results for the Competence Variable

QUESTION ITEM	R-CALCULATION	STANDARD	VALID/NOT VALID
P01	0.261	0.3673	NOT VALID
P02	0.589	0.3673	VALID
P03	0.540	0.3673	VALID
P04	0.617	0.3673	VALID

Source: Processed Primary Data, 2024

Based on the validity test results for the Competence variable in Table 5, which consists of four statements, three statements are valid and can be used for further analysis, as their calculated R-values (R-count) are greater than the R-table value.

Table 6. Validity Test Results for Work Experience

QUESTION ITEM	R-CALCULATION	STANDARD	VALID/NOT VALID
P05	0.710	0.3673	VALID
P06	0.640	0.3673	VALID
P07	0.763	0.3673	VALID
P08	0.854	0.3673	VALID

Source: Processed Primary Data, 2024

Based on the validity test results for the Work Experience variable in Table 6, which consists of four statements, all four statements are valid and can be used for further analysis, as their calculated R-values (R-count) are greater than the R-table value.

Table 7. Validity Test Results for the Auditor's Professional Ethics Variable

QUESTION ITEM	R-CALCULATION	STANDARD	VALID/NOT VALID
P09	-0.042	0.3673	NOTVALID
P10	0.228	0.3673	NOTVALID
P11	0.372	0.3673	VALID
P12	0.421	0.3673	VALID
P13	0.137	0.3673	NOTVALID
P14	0.013	0.3673	NOTVALID
P15	0.694	0.3673	VALID
P16	0.565	0.3673	VALID
P17	0.673	0.3673	VALID
P18	0.546	0.3673	VALID

Source: Processed Primary Data, 2024

Based on the validity test results for the Auditor's Professional Ethics variable in Table 7, which consists of ten statements, six statements are valid and can be used for further analysis, as their calculated R-values (R-count) are greater than the R-table value.

Table 8. Validity Test Results for the Audit Quality Variable

QUESTION ITEM	R-CALCULATION	STANDARD	VALID/NOT VALID
P19	0.541	0.3673	VALID
P20	0.738	0.3673	VALID
P21	0.475	0.3673	VALID
P22	0.579	0.3673	VALID
P23	0.390	0.3673	VALID

Based on the validity test results for the Audit Quality variable in Table 8, which consists of five statements, all five statements are valid and can be used for

further analysis, as their calculated R-values (R-count) are greater than the R-table value.

Table 9. List of Valid Statements

QUESTION ITEM	R-CALCULATION	STANDARD	VALID/NOT VALID
P02	0.589	0.3673	VALID
P03	0.540	0.3673	VALID
P04	0.617	0.3673	VALID
P05	0.710	0.3673	VALID
P06	0.640	0.3673	VALID
P07	0.763	0.3673	VALID
P08	0.854	0.3673	VALID
P11	0.372	0.3673	VALID
P12	0.421	0.3673	VALID
P15	0.694	0.3673	VALID
P16	0.565	0.3673	VALID
P17	0.673	0.3673	VALID
P18	0.546	0.3673	VALID
P19	0.541	0.3673	VALID
P20	0.738	0.3673	VALID
P21	0.475	0.3673	VALID
P22	0.579	0.3673	VALID
P23	0.390	0.3673	VALID

Source: Primary data processed in 2024

Reliability Test

Table 10. Reliability Test Results

Variabel	Number od Statements	Cronbach's Alpha	Standard	Description
Competence	3	0.771	0.5	Reliabel
Work Experience	4	0.821	0.5	Reliabel
Auditor Profesional Ethics	6	0.676	0.5	Reliabel
Audit Quality	5	0.587	0.5	Reliabel

Source: Processed Primary Data, 2024

The reliability test results indicate that all variables meet the criteria, with Cronbach's Alpha values above 0.5: Competence (0.771), Work Experience (0.821), Auditor's Professional Ethics (0.676), and Audit Quality (0.587).

Classical Assumption Test

To prevent issues related to classical assumptions in a regression equation, a classical assumption test is necessary. The purpose of this test is to assess the level of consistency, detect bias, and evaluate the accuracy of estimates in the obtained regression equation (Pratidina, 2023).

Normality Test

Table 11. Normality Test Results Using the Kolmogorov-Smirnov Value

One-Sample Kolmogorov-Smirnov Test		RES_1
N		29
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.89493299
Most Extreme Differences	Absolute	.227
	Positive	.156
	Negative	-.227
Kolmogorov-Smirnov Z		1.220
Asymp. Sig. (2-tailed)		.102

a. Test distribution is Normal.
b. Calculated from data.

Based on the table above, the data in this study is normally distributed, as the Asymp. Sig (2-Tailed) Kolmogorov-Smirnov value (0.102) is greater than the 5% Alpha (0.05).

Multicollinearity Test

Table 12. Multicollinearity Test Results
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	COMPETENCE	.780	1.282
	WORK_EXPERIENCE	.946	1.058
	AUDITOR_PROFESIONAL_ETHICS	.820	1.219

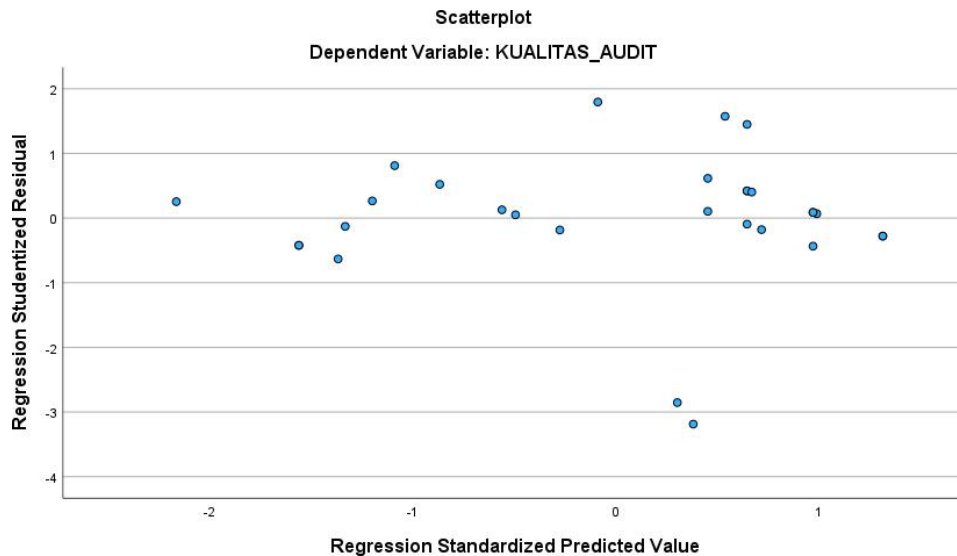a. Dependent Variable: AUDIT_QUALITY

Based on the table above, it can be concluded that there is no multicollinearity in this study, as all VIF values for the independent variables in the multicollinearity test are less than 10. Additionally, when considering the tolerance values, all independent variables have tolerance values greater than 0.1.

Heteroscedasticity Test

Table 13. Heteroscedasticity Test Results (Scatterplot)

Based on the scatterplot above, it can be concluded that there is no heteroscedasticity in this study, as the data points are randomly scattered and do not form a specific pattern.

Multiple Linear Regression Analysis

Table 14. Multiple Linear Regression

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-2.802	4.635		-.604	.551
	COMPETENCE	.603	.254	.369	2.373	.026
	WORK_EXPERIENCE	.217	.160	.192	1.356	.187
	AUDITOR_PROFESIONAL_ETHICS	.470	.167	.427	2.814	.009

a. Dependent Variable: AUDIT QUALITY

The regression equation is as follows Audit Quality = -2.802 + 0.603 Competence + 0.217 Work Experience + 0.470 Auditor Profesional Ethics .All independent variables have a positive effect on Audit Quality, with Competence having the most dominant influence ($\beta = 0.603$), followed by Auditor's Professional Ethics ($\beta = 0.470$) and Work Experience ($\beta = 0.217$). This means that an increase in any of these variables will improve Audit Quality, with Competence being the most influential factor.

Overall Significance Test / F-Test

Table 15. F-Test Results

ANOVAª

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	112.148	3	37.383	9.295	0.000
	Residual	100.542	25	4.022		
	Total	212.690	28			

a. Dependent Variable: AUDIT QUALITY
b. Predictors: (Constant), AUDITOR'S PROFESSIONAL ETHICS, WORK EXPERIENCE, COMPETENCE

Based on the results above, Competence, Work Experience, and Auditor's Professional Ethics simultaneously have a significant effect on Audit Quality. This is evident from the P-Value of the F-test (0.000), which is smaller than the 5% Alpha (0.05). These findings indicate that the research model is valid and suitable for further analysis.

Hypothesis Testing

Table 16. t-Test Results

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.802	4.635		-.604	.551
	COMPETENCE	.603	.254	.369	2.373	.026
	WORK_EXPERIENCE	.217	.160	.192	1.356	.187
	AUDITOR_PROFESIONAL_ETHICS	.470	.167	.427	2.814	.009

a. Dependent Variable: AUDIT QUALITY

The results indicate that Competence and Auditor's Professional Ethics have a significant effect on Audit Quality, with P-Values of 0.026 and 0.009, respectively (both less than 0.05). Therefore, Hypotheses H1 and H3 are accepted. Conversely, Work Experience does not have a significant effect on Audit Quality, as its P-Value is 0.187 (greater than 0.05). Therefore, Hypothesis H2 is rejected.

Discussion of Results

Competence, Work Experience, and Auditor's Professional Ethics simultaneously have a significant impact on Audit Quality. The F-test results show a P-Value of 0.000 (<0.05), meaning that Hypothesis H4 is accepted. This indicates that these three factors collectively play a crucial role in determining the quality of audits performed by auditors.

Individually, Auditor Competence has a significant effect on Audit Quality, with a P-Value of 0.026 (<0.05). Auditors with high competence tend to be more thorough and critical in conducting audits, leading to more accurate and reliable audit results. This finding highlights the importance of training, education, and a deep understanding of auditing standards in enhancing audit quality.

On the other hand, Work Experience does not show a significant effect on Audit Quality, with a P-Value of 0.187 (>0.05). This suggests that work experience alone is not sufficient to ensure better audit quality. Other factors, such as continuous training, proper audit methodology implementation, and the use of technology in the audit process, may play a more crucial role in improving audit quality.

Auditor's Professional Ethics has been proven to significantly influence Audit Quality, with a P-Value of 0.009 (<0.05). Auditors who uphold high ethical standards tend to be more objective, independent, and less influenced by external pressures. This reinforces the idea that adherence to professional ethics is a crucial aspect in maintaining the integrity and credibility of audit results.

These findings align with previous research and have important implications for the auditing profession. The development of auditors should not only focus on enhancing technical competence but also on strict ethical practices. Furthermore, this study highlights the urgent need to strengthen ethical standards and oversight in the auditing profession to enhance public trust in audit results.

5. CONCLUSION & SUGGESTION

Based on the results of data analysis and discussion, this study concludes that competence has a significant impact on audit quality, indicating that the higher the auditor's competence, the better the quality of the audit produced. On the other hand, work experience does not have a significant effect on audit quality, suggesting that this factor cannot be considered a primary determinant in assessing the audit quality of auditors in public accounting firms. Additionally, auditor's professional ethics also have a significant impact on audit quality, meaning that the stronger the ethical principles upheld by the auditor, the better the quality of the audit results

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