

**PROFESSIONAL INFLUENCE AND EXTERNAL  
EXPERIENCED AUDITOR TO THE QUALITY OF THE  
RESULT OF EXTERNAL AUDIT IN THE OFFICE OF PUBLIC  
ACCOUNTING, JAKARTA SELATAN**

by

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***ABSTRACT***

*Tujuan dari penelitian ini adalah untuk mengetahui pengaruh profesional dan pengalaman auditor eksternal terhadap kualitas hasil audit eksternal pada kantor akuntan publik di Jakarta Selatan. Metode penelitian yang digunakan dalam penelitian ini adalah deskriptif kuantitatif. Data-data yang didapat dengan mengumpulkan kuesioner. Jumlah responden dalam penelitian ini adalah 40 responden dan data diolah menggunakan SPSS 22. Untuk menguji kualitas data dari instrumen yang digunakan dilakukan dengan uji validitas dan uji reliabilitas. metode uji regresi linear berganda. Berdasarkan hasil analisis penelitian, Pengaruh profesional memiliki tingkat signifikan hal ini menunjukkan bahwa  $H_1$  diterima, maka terdapat pengaruh yang signifikan antara profesional terhadap kualitas hasil audit eksternal. Pengalaman auditor eksternal memiliki tingkat signifikan hal ini menunjukkan bahwa  $H_2$  diterima, maka terdapat pengaruh yang signifikan antara pengalaman auditor eksternal terhadap kualitas hasil audit eksternal.*

**Keywords:** *Professionalism Auditor, the External Auditor Experience and Quality of External Audit Results*

## **INTRODUCTION**

Auditor is a profession whose job is to carry out an audit of an entity, financial statements, giving opinions or views to the balance of the account contained in the financial statements. The financial statements has to be presented fairly and in accordance with the standards of financial or accounting principles of generally accepted standards or principles and which are applied consistently. Auditors usually served as an auditor of financial statements in accordance with the assignment.

Auditor in performing their duties shall be guided by the code of ethics of accountants, professional standards and accounting standards applicable in Indonesia in order to have a good quality external audit. Auditor is required to maintain an attitude of professionalism, integrity, credibility, and objectivity, be honest, firm, and fair without being influenced by any party just for the sake of personal interests.

Based on the description above, the writer was interested in doing the research and put it in writing with the title: " Influence of Professionalism and experience of External Auditor towards the Quality of External Audit Results" (A case study on some KAP' (public accounting firm) in South Jakarta).

### **Formulation of the problem**

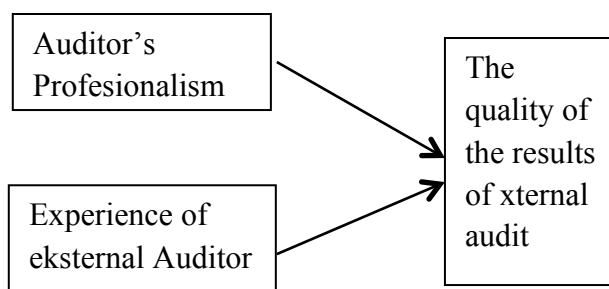
1. Does professionalism influence the quality of the external audit results of an auditor?
2. Does external auditor experiences affect the quality of the results of the external audit of an auditor?
3. Do professionalism and experience of an auditor have simultaneous effect on the quality of external audit results of an auditor ?

### **Framework of Thinking**

Framework is the essential of fundamental understanding in shaping the foundation on further way of thinking in order to avoid deviations in the writing

as it should be. Basically framework is an understanding that can go wrong, less, or imperfect.

From the previous study, the author formulates hypotheses that suspect the correlation between the influence of professionalism and experience of the External Auditor on the Quality of External Audit Results by using descriptive statistical methods of data analysis. The framework of this research can be seen in the image below:



Pictures of Framework

### **Hypotheses**

Hypotheses is an early presumption to know the effect in conducting internal audits in order to achieve professional skills for auditors. This can be seen from the experience of an auditor in auditing the internal audit report, so there will not be any mistakes that can lead to a fatal case.

Here is the hypothesis in use:

#### **1. Professional with the Outcomes of External Audit Quality.**

In a study conducted by Ida Mayasari (2013) states that the auditor Professionalism affects the quality of audit. This is due to the fact that the auditor cannot be intimidated by others and not subject to the pressure applied by others to influence the attitudes and opinions.

H1: The Effects of Professionalism influence positively toward the quality of external audit results.

## **2. Experience of External Auditor with External Audit Quality.**

In a study which was done by Irenne Patricia ElishaRumengan and her colleagues Sri Rahayu (2014) stated that the auditor's experience partially has significant effect on audit quality.

H2: the influence of the external auditor's experience has a positive effect on the quality of the results of the external audit.

## **RESEARCH METHODOLOGY**

### **The scope of research**

In preparing this study, the authors conducted research on few KAP's located in South Jakarta. The object of this study was the effect of professionalism and experience of External Auditor on the quality of the result of external Audit from 65 auditors of KAP of South Jakarta which made up into the study population. The research samples are 40 auditors of KAP in South Jakarta.

### **Data analysis method**

Analysis of the data used by the author in the preparation of this paper is descriptive quantitative method which is data analysis based on figures, which can be used to process descriptive statistics. In this study, the independent variable (X1) is the professional influence and experience of the External Auditor and the dependent variable (Y) is the quality of the results of External Audit of some KAP from South Jakarta. In this study the author uses the method of analysis using the statistical method, which are simple regression analysis and correlation. Correlation test, a test of determination, and a significance test are the measure commonly used to give an idea of the extent of variable X1 and X2 which affect variable Y in research. The tools of analysis are as follows:

### **1. Validity Test**

Validity test is intended to measure how real the test or instrument. The Measurements are considered valid if the measure objectives is real or true. The validity test of the instrument is intended to test the extent to which instruments which are used to be able to function as a measuring tool. The Test of the validity of the instrument uses the product moment correlation formula as follows:

$$R_{x1.xt} = \frac{n\sum x1xt - (\sum x1)(\sum xt)}{\sqrt{[n\sum x1^2 - (\sum x1)^2][n\sum xt^2 - (\sum xt)^2]}}$$

### **2. Realibility test**

If the validity test has been obtained, the investigator should also consider the reliability of measurement. Reliability testing aims to determine the consistency of the measurement of variables. Reliable measurement would indicate the instruments that are trusted and can produce reliable data anyway.

### **3. Multiple Linear Regression Test**

Multiple regression equation is the analytical techniques to explain or influence the relationship between the dependent variable and several independent variables. Multiple regression analysis is able to explain the relationship between the dependent variable with more than one independent variable.

Formula:  $Y = a + b1x1 + b2X2 + e +$

Information:

Y = the dependent variable (Quality Audit Firm South Jakarta)

X1 = the independent variable (Professional Skills)

X2 = the independent variable (Experience Auditor)

a = constant (Y value when X1 and X2 = 0)

b1 = regression coefficient (estimated amount)

b2 = regression coefficient (qardh)

e = erro

## **Variable Operational Research**

Sugiyono (2010: 58) states that the variable is everything in whatever shape defined by the researchers to be observed in order to obtain information and drawn conclusions about it.

In order for variables in this study clearly understood, as well as to avoid misunderstandings in the interpretation of sense here, it is necessary to mention the limitation of the variables used in this study. They are used as a benchmark to evaluate or assess the practices of the company being investigated. The variables are as follows:

The independent variables:

Variable X1 = Influence of Professionalism

X2 = Influence of External Auditor Experience

Dependent variables:

Variable Y = Quality of External Audit Results

In this study all the instruments use Likert scale with 5 scale of values, namely: Strongly Disagree (STS) with a value of 1, Disagree (TS) with a value of 2, Neutral (N) with a value of 3, Disagree (S) with a value of 4 and Very agree (SS) with a value of 5

## **DISCUSSION AND RESULTS**

To find out about the results of the study, the author gave questionnaires to respondents which were then analyzed. Based on questionnaire data which were successfully obtained in this study, there were as many as 45 copies of Auditors collected in some KAP's of South Jakarta in 2015 period.

### **1. Data Questionnaire**

Researchers took samples of 7 KAP's from several KAP's in the area of South Jakarta. The number of Questionnaires distributed was 65 pieces and the number of questionnaires returned was 45 questionnaires, or 69.2%, The

questionnaires and those which were not returned as many as 20 pieces or 30.8%, questionnaires which can be processed are 40 units, or 61.5%, while the questionnaires which can not be processed because of not meeting the criteria as a sample and not completed by respondents as many as 5 units or 7.7%

## **2. Profile of Characteristics of Respondents**

Respondents in this study are the auditors who worked on KAP in South Jakarta in accordance with the Public Accounting Firm Directory 2013, published by the Indonesian Institute of Certified Public Accountants (Certified), Regardless whether they are not affiliated, affiliated internationally or big four. Here is the description of the identity of survey respondents consisting of gender, formal education, work experience, occupation and age of the respondents.

### **a. Description of respondents by sex**

Table 4.3 of the following presents a description of the test results of respondents by sex.

**Table 4.3**  
**Test Results Description of Respondents by Gender**

Gender	Total	Percentage
Men	25	62,5%
Women	15	37,5%
Total	40	100%

Table 4.3 above shows that about 25 people or 62.5% of respondents are dominated by males, and the remaining 15 people or 37.5% of respondents are female, this is because the audit profession demands more time and effort for the job therefore the majority of respondents in this study are men.

b. Description of respondents by formal education

Table 4.4 presents the results of the test description respondents by formal education.

**Table 4.4**  
**Test Resultsof the Description of Respondents by Formal Education,**  
**Level of Education, Total Percentage.**

Level of Education	Total	Percentage
D3	5	12,5%
S1	30	75%
S2	2	5%
Others	3	7,5%
Total	40	100%

Based on Table 4.4 it can be seen that most respondents have a formal bachelor's degree (S1) with the number of respondents is 30 or 75%. The remaining 12.5% or as many as 5 people with Associate arts degree( D3) of formal education,whereas 5% or as many as 2 people are taking Master's degree( S2) and 7.5% or as many as 3 people choose others or are taking Strata One/bachelor's degree (S1) or Tier Two/ master's degree (S2) , This is apparently due to the minimum requirements of general standard of education in Indonesia,because in order to become a certified public accountant it is required to have Tier One/Bachelor's degree (S1) so that makes the majority of respondents in this study had formal education of Strata One/bachelor's degree (S1).

c. Description of respondents according to their position in KAP

**Table 4.5 presents the descriptions of test results based on the position of respondents in the KAP.**



Jurusan yang dituju	Jumlah	Persentase
Akuntansi	37	92,5%
Hukum	1	2,5%
Manajemen	2	5%
Lainnya	0	0%
Total	40	100%

Based on table 4.5 above, the majority of respondents 92.5% or a total of 37 people have an educational background in Accounting. Respondent who has the educational background of law is one person or by 2.5%. Respondents who have a background in management as many as 2 or by 5% while the other remaining, there is no voter votes or equal to 0%. This is because to become an auditor, an accounting educational backgrounds is needed, so that the respondent data in this study are dominated by those who have educational background in accounting.

d. Description of respondents by age.

Table 4.6 shows that respondents who work in the public accounting firm of 37.5% were aged 20-25 years, while those aged 26-30 years by 25%, aged 31-35 years was 12.5%, aged 36- 40 years of 15%. The majority of respondents who work in public accounting firms over the age of 40 years at 10%. This is probably because the respondents of this study were dominated by junior and senior auditors, so the age of the majority of respondents in this study is still young.

**Table 4.6**  
**Test Results of the Description of Respondents by Age**

Age	Number	Percentage
20-25 years	15	37,5%
26-30 years	10	25%
31-35 years	5	12,5%
36-40 years	6	15%
> 40	4	10%
Total	40	100%

Sources: Primary data are processed

e. Description of respondents based on work experience

Based on table 4.7 below, it is known that the majority of respondents as many as 7 people or 17.5% have work experience of 1 year, as many as 20 people or 50% have work experience of 1-3 years, while the remaining 8 (20%) and 5 (12.5%) have experience of working for 3-5 years and over 5 years as an auditor.

**Table 4.7**  
**Test Results of the Description of Respondents Based on Work Experience**

Length of Work	Number	Percentage
1 year	7	17.5%
1-3 years	20	50%
3-5 years	8	20%
> 5 years	5	100%
Total	40	

Sources: Primary data are processed

**3. Professionals Against External Audit Results in some KAP's in South Jakarta**

Professionalism is a must in order for the profession to be able to survive in the future, the professionalism of a professional will become increasingly important if the professionalism is associated with the work of individuals, whether the level of professionalism has an effect to the work of the individual, where in the long run can contribute masterpiece for a company or professional organization where they work. In this case the authors made a number of indicators as professional expertise variables (X1).

**a. Relationships with Fellow Profession**

Relationships with other professions (Professional community affiliation), means using as a reference professional associations, including formal organizations and informal groups of colleagues as the main source of job

ideas. Through this professional associations, professionals build awareness of the profession. Research using professionalism dimensions as mentioned above has not been studied more widely, but some empirical studies support that professionalism is the multidimensional nature though not necessarily identical when applied to members of different groups. Yet obtained an adequate understanding of what actually happens to a professional auditor when they use their judgment in making important decisions, amid pressure, barriers, and opportunities in the environment of their everyday lives.

On the indicator on Relationship with Fellow Profession conducted in several KAP's in South Jakarta are already very good. This is evident from the percentage score obtained from respondents which reached 4.06%, and when referring to table 3.2 it is included in the agreed criteria.

**b. Accuracy of Giving Opinion**

The accuracy of giving an auditor's opinion should be precise and accurate as it relates also to the public's belief in the accounting profession. Opinions presented in the audit report are made as a foundation by those concerned with the financial statements for the basis of decision making. The measurement indicators of these variables are measured by giving opinion in accordance with the criteria set out in the kinds of unqualified, reasonable opinions with the exception, unreasonable, not giving an opinion.

In the indicator of Accuracy Giving Opinion done in several KAP's in South Jakarta there is very good. This can be seen from the percentage of scores obtained from responses of respondents reached 4.10% and when referring to table 3.2 entered in the agreed criteria.

**c. Professionals Against Confidence**

Confidence in the regulatory profession (belief in self-regulation), which is a belief that the authorities to assess the work of professionals is fellow

professionals themselves, and not outsiders who do not have competence in the fields of knowledge and the work itself.

On the indicator of Confidence Against Profession which was done in several KAP's in South Jakarta were already very good. This evident is concluded from the percentage score obtained from respondents which reached 4.32%, and when referring to table 3.2 classified in the strongly agreed criteria.

**d. Devotion to The Profession**

Dedication (dedication), which is reflected in the professional dedication through the use of knowledge and skills possessed. This attitude is an expression of the total self-giving to the job. Work is defined as the purpose of life and not just merely as a means to accomplish an objective. Total self-giving is a personal commitment, which is expected as major compensation of spritual satisfaction and material satisfaction later.

On the indicator of Devotion Against Profession which were conducted in several KAP's in South Jakarta were already very good. This evident came from the percentage score obtained from respondents which reached 4.17%, and when referring to table 3.2 this was classified in the "agreed" criteria.

**4. Auditor Experience Against External Audit Results in Several KAP South Jakarta**

There are several reasons why the audit experiences affect the accuracy of the auditor's assessment on the evidence of necessary materials. The experience fosters the auditor's ability to process information, make mental comparisons of various alternative solutions and take action as necessary. Fledgling auditor has no such ability. With the experience of their audit, the auditors develop memory structure that forms the broad and complex set of information required to make decisions. Thus, assessment relies heavily on knowledge because the information needed to carry out the tasks derived from the memory, therefore

consistency between information in the memory with the task needs affect the results. Auditors who lacks of experience do not have the memory structure like this so that they are not able to give an adequate response. As a result, they are less accurate than that experienced auditors. There are several indicators that the author made in the Auditor experience variable (Y), namely:

**a. Auditor Experience**

In the quotation from Wardoyo, Trimanto Setyo and chrysanthemum, PutiAyu (2011), There are several reasons why the audit experiences affect the accuracy of the auditor's assessment of the evidence of necessary materials. The experience fosters the auditor's ability to process information, make comparisons mental various alternative solutions and take action as necessary. Auditor fledgling has no such ability. With the experience of their audit, the auditors develop memory structure that forms the broad and complex set of information required to make decisions (Libby, 1995). Thus, assessment relies heavily on knowledge because the information needed to carry out the tasks derived from the memory

On “Experience” indicator of Auditors which was conducted in several KAP’s in South Jakarta ,the results were already very good. This is evident from the percentage score obtained from respondents which reached 4.19%, and when referring to table 3.2 it is classified in the ‘agreed’ criteria.

**b. Minimize Errors**

To minimize errors, the auditor is required to make advance planning. This is done in order to understand the ins and outs of the company which will be examined by its financial report, so that the measurements made precise and avoid mistakes that could harm the parties at a later date.

On the indicator of “Minimizing Mistakes” which was made in several KAP’s in South Jakarta were already very good. This is evident from the percentage score obtained from respondents reached 4.19%, and when referring to table 3.2 it is classified in the ‘agreed’ criteria.

**c. Audit results**

The audit results will affect the stakeholders to establish measures against entities / their company. In other words, the existing professional services on auditor is the determinant of the value in the financial statements so that the level of errors and violations can be reduced as well as the audit objectives can be achieved.

On the indicator of ‘Audit conducted’ in several KAP’s in South Jakarta were already very good. This is evident from the percentage score obtained from respondents which reached 4.52%, and when referring to table 3.2 it is included in the ‘strongly agree’ criteria strongly.

**5. External Audit Results in Several KAP South Jakarta**

A systematic audit examination is a step to get the results of audit quality. The audit results will affect the stakeholders to establish measures against entities / their company. In other words, the existing professional services on auditor is the determinant of the value in the financial statements so that the level of errors and violations can be reduced as well as the audit objectives can be achieved. The audit results in this study include that:

**a. The Accuracy of the Audit Findings.**

There are three categories in the accuracy of findings, namely:

- 1) The audit findings should be supported by evidence

Should be supported by sufficient evidence that the auditee and the audit findings reader becomes convinced of the truth of the contents of the audit findings.

2) The audit findings should be important (material)

Whether an invention Important or not is indicated if the users of financial statements to take action or policy based on the information contained in the report.

3) The findings of the audit findings must contain elements (conditions, criteria, and causes).

Experience in the field shows that the difficulty in preparing quickly and easily understood audit reports is often associated with developing and deploying these attributes in the report.

Audit findings on the accuracy indicator is performed in several KAP's in South Jakarta are already very good. This is evident from the percentage score obtained from respondents which reached 4.21%, and when referring to table 3.2 it is included in the 'strongly agree' criteria.

**b. Award Audit Opinion**

The audit opinion was given by the auditor's opinion on the fairness of presentation of financial statements of companies where the auditor conducting the audit. The audit report must include a statement of opinion on the financial statements as a whole, or an assertion that such a statement is not provided. If the opinion as a whole, or an assertion that such a statement cannot be granted, then the reasons must be stated. In all cases if the name of the auditor is associated with financial statements, audit reports should contain clear guidance regarding the nature of the auditor's work, if any, and the degree of responsibility of the auditor concerned.

Auditors expressed their opinion on the fairness of the audited financial statements, in all material respects, based on the suitability of the preparation of these financial statements based on generally acceptable

accounting principles. If the auditor is unable to collect sufficient competent evidence or if the test results show that the auditor was auditing the financial statements which are not presented fairly, the auditor needs to issue the audit report other than a report containing an unqualified opinion. Provision of Audit Opinion on the indicator done in several KAP's in South Jakarta are already very good. This is evident from the percentage score obtained from respondents reached 4.37%, and when referring to table 3.2 it is included in the strongly agree criteria.

**c. Benefit of Audition**

1) For the auditee:

add credibility to financial statements so that the report can be trusted to outside entity such as shareholders, creditors, governments, and others. Prevent, find fraud committed by a company being audited, Revisiting monetary errors and irregularities in the financial records.

2) For the other members in the business world:

Provide a more convincing basis to creditors, provides a more convincing basis to the company to settle a claim for damages, provide a more basis to better serve the client to assess the profitability or financial audit, management audit, and internal control system of profitability of the company, operating efficiency and circumstances finances.

3) For government agencies and people engaged in law.

Providing additional independent assurance about the accuracy and reliability of the financial statements, provide an independent basis to those engaged in law to take care of inheritance and property deposit, resolve issues in bankruptcy.

On the indicator of Benefit Audits conducted in several KAP's in South Jakarta they are already very good. This is evident from the percentage



score obtained from respondents which reached 3.90%, and when referring to table 3.2 it is included in the 'agreed' criteria.

**d. Recommendation Value**

Is the value proposition of a short report by the auditors as what has been done to develop the audited entity on improvement / progress of performance.

Recommendations on the indicator value is done in several KAP's in South Jakarta are already very good. This is evident from the percentage score obtained from respondents which reached 4.35%, and when referring to table 3.2 it is included in the strongly agreed criteria.

**e. Audit Result Progress**

The audit result is one of the most important and final stage of an audit work. In each stage of the audit there will always be a psychological impact for the auditor and auditee. The psychological impact of the stages of preparation of the audit and the audit could be overcome in the course of the audit period. But the psychological impact of the audit report, will be more difficult to overcome because:

- 1) The time of audit has been completed
- 2) The report is one form of written communication, formal, so that the auditor is not able to know the reaction directly to the auditee
- 3) The report has been distributed to various parties so that more and more parties involved.
- 4) Because the audit report will have broad impact, it requires specialized knowledge of the preparation of the audit report.

The results of the audit is the final stage of audit activity. In addition to be in accordance with the norms of inspection, preparation of audit reports must also consider the psychological impact, especially those that have

negative impacts on the auditee, third parties and others who receive this report.

On indicator of auditors' experience conducted in several KAP's in South Jakarta they are already very good. This is evident from the percentage score obtained from respondents which reached 4.26%, and when referring to table 3.2 it is included in the strongly agreed criteria.

## **6. Professional Effect and The External Auditor Experience Against External Audit in some Firm in South Jakarta**

After doing research on a few KAP's in South Jakarta, researchers argue that the influence of professional expertise and experience of the external auditors on the results of an external audit has been effective because it is based on questionnaires which researchers have created and filled by the auditor in a few KAP's in South Jakarta who looks to have the expertise, experience and also professionalism in the field of external auditors on the results of the external audit.

## **7. Test of Data Quality**

### **Validity Test**

It is used to know that the research instrument (questionnaire) eligible to be used as a measuring tool of research, so any statement must be tested first. In this study the authors using SPSS 22.

#### **a) Professional Validity Test (Variable X1)**

Validity test results to a statement which are indicators of the independent variable (independent) and the dependent variable (dependent), each of which has 9 items of statement.

From testing the validity of Professionals in the table 4.20 above, it is known that every item of questionnaire that has a correlation coefficient point total above  $r$  table (0,312) as valid and every item questionnaire that has a correlation coefficient point total under  $r$  table (0,312 ) it can be

concluded is invalid. Thus we can conclude that every item of questionnaire of Profesional as valid.

### **b) Multiple Linear Regression Test Results**

From the attachment, the analysis results obtained t-count at 2.051 and significant value is 0,047. To determine the distribution of t sought at  $\alpha = 5\%: 2 = 2.5\%$  (test 2 sides) with degrees of freedom (df)  $n-2$  or  $40-2 = 38$ . With 2-sided significance test = 0.025

### **c) Test Results T**

The results obtained for t-tabel 2,024. From the above calculation results we obtained professional value of t-count (2.051) > t table (2.024) and a significant level of  $0.047 < 0.05$  means that  $H_0$  is rejected and  $H_1$  accepted, a significant difference between the professionals of the quality of the external audit.

T-count of variable external auditor experience amounted to 2,457 and significance is 0.019. To determine the distribution of t sought at  $\alpha = 5\%: 2 = 2.25\%$  (test 2 sides) with degrees of freedom (df)  $n - 2$  or  $40-2 = 38$ . By testing the two sides of significance = 0.025 (see appendix) results obtained for T-tabel is amounted to 2,024. From the above calculation results obtained value of the quality of the audit results T-count (2,457) > Ttable (2,024) and the significance level of  $0.019 < 0.05$  means  $H_0$  is rejected and  $H_1$  accepted, a significant difference between the experience of the external auditor on the quality of the external audit.

## **CONCLUSION & SUGGESTIONS**

### **Conclusion**

1. Professionalism affects the quality of the results of the external audit. This can be explained by the level of significance. The results of this study are consistent with the results of the research conducted by Ida Mayasari (2013),

which states Professionalism of auditors affect the quality of auditing in the public accounting firm. Professionalism of auditors in public accounting firm is quite good, it is because the Auditors cannot be intimidated by others and not subject to the pressure applied by others to influence the attitudes and opinions.

2. Experience of the external auditor affects the quality of the results of the external audit. This can be explained by the level of significance. The results of this study are consistent with the research conducted by Patricia Elisha Irenne Rumengan and Sri Rahayu (2014) which states Auditor of KAP has a good working experience ie with a percentage of 78.77%. This indicates that the KAP auditor has a good work experience because they are required to have more precision and accuracy in completing the task, and they rarely make mistake in the collection and selection of evidence and information that impede completion of the work.
3. Professionalism and auditor's experience affect the quality of the results of the external audit. This can be explained by the level of significance. The results of this study are consistent with the research conducted by Ida Mayasari (2013) and Patricia Elisha Irenne Rumengan and Sri Rahayu 2014.

### **Suggestions**

1. For further research, it is recommended to add the variables that affect the performance of auditors. Where the auditor's performance can be affected by several factors, both internal and external factors. Internal factors, such as: control systems, motivation, skills and abilities of individuals. External factors eg less comfortable working environment.
2. Data contained in this study resulted from the instrument which was based on perception as an answer of questionnaire, so this poses a problem of data bias if the respondent is not honest in providing answers that lead to the answers will be different from reality. Researchers further advised to get the data in the form of live interviews from several auditors who were respondents

in the study in order to obtain more real data(not unusual) and get out of the questions on the questionnaire which might have different perspectives in interpreting the questionnaires given in describing the real situation ,

3. The study was only conducted in South Jakarta so that the results of this study are limited generalizations. Future studies are expected to expand the survey area and increase the number of respondents, so the results of the research are more likely to be concluded in general and accurate.

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