

THE EFFECT OF AUDITOR COMPETENCY, EXPERIENCE, AND ETHICS ON AUDIT QUALITY (EMPIRICAL STUDY OF KAP IN JAKARTA AREA)

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Abstract

The public accounting profession is responsible for raising the trustworthiness of financial statements so that consumers have trustworthy financial data on which to base their decisions.

This study aims to analyze the influence of competence, experience, and ethics of the auditor profession on the audit quality of Public Accountants at Public Accounting Firms in Jakarta. Data analysis techniques using SEMPLS

The study results show that auditor competence affects audit quality because auditors actively participate in training to obtain knowledge updates needed in business. Auditor experience also influences audit quality. Auditors are involved in analyzing and preparing audit reports during work. Auditor ethics affects audit quality because auditors maintain independent thought and action when conducting audits.

Keywords: competence, experience, ethics, audit quality.

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I. INTRODUCTION

Public Accountant includes qualifications, skills, competencies, and responsibilities towards the profession (IAI, 2024) (IAPI, 2013). Increasing trust in business financial reporting is the responsibility of the public accounting profession. (Anjani et al., 2024). Public accountants in Indonesia must follow audit standards set by the Indonesian Institute of Public Accountants (IAPI). These standards cover general audit practices, fieldwork requirements, and reporting standards (Rizky & Mahardika, 2023). As a third party, public accountants provide an assessment of whether management's financial statements are fair or not. (Hartoyo, 2020) (IAI, 2020).

The auditor is obliged to prepare a comprehensive report on the audited financial statements by the Field Research and Reporting Standards, which regulate data collection and other audit-related tasks.

The code of ethics that governs the behavior of senior accountants in carrying out their responsibilities to colleagues and the public also applies to hired accountants (Nafiisa et al., 2023). The responsibilities, knowledge, and care of public accountants, along with their confidentiality and behavior in the workplace, are outlined in this code of ethics. When providing audit services, public accountants must maintain a high level of professionalism and follow strict technical requirements (JS Tjan et al., 2024). To remain neutral when serving clients, accountants must act with integrity. In the coming years, the accounting sector is predicted to experience significant growth. This is because accounting services are in demand by more and more companies and organizations. (Hussin et al., 2024) (Kimani, 2024)

The objectives to be achieved in this research are to obtain information about: Testing and analyzing the influence of auditor competence, experience, and professional ethics on audit quality.

II. LITERATURE REVIEW

1. Audit Quality

Audit quality is determined by comparing the audit results with predetermined criteria and by analyzing the audit report (Sjam et al., 2020). The potential ability to report on financial information systems by applicable audit standards and professional ethics is at the heart of this (Mpofu, 2023) . The second definition of audit quality is a set of criteria used to determine how well audit procedures and results comply with relevant audit standards. These standards are like a roadmap for auditors as they perform their work (Calocha & Herwiyanti, 2020). Compliance with audit standards and quality control is a requirement of the Public Accountant Professional Standards (SPAP) for auditing (Al-Shmam et al., 2024) (Sipayung et al., 2024) (PCAOB, 2024) .

A well-planned and executed audit is essential to produce high-quality results. Also, (Indah, 2022), Users of the audited report can make choices with confidence

because the auditor maintains audit quality, which reduces the possibility of miscommunication between management and shareholders. According to (Hadji, 2024) , Generally recognized auditing standards are the basis for audit quality. In every assignment, we ensure to meet the established criteria by following our quality control methods (Zacharias, 2022). This includes all techniques used to identify errors during the audit of financial statements. Establishing quality control standards is essential to maintaining audit quality control and maintaining audit quality. These guidelines ensure that the objectives and requirements of the audit are met (Saleem, 2020).

2. Competence

According to (Hanum et al., 2024) As a general rule, the higher the education and work experience of a public accountant, the more competent they are in auditing and accounting. (Arens et al., 2020) . (Nurmawanti et al., 2024) stated that auditor competence can be defined as their skills, experience, and knowledge in conducting audits. A competent individual is someone who has received a formal education, has completed relevant training, has passed relevant exams, or has gained relevant work experience while maintaining a commitment to lifelong learning in areas such as career development, appropriate control systems, and professional principles and standards. (Mursalin et al., 2024)

According to the first general standard SA section 210 (IAPI, 2001) states that one or more individuals with adequate technical expertise and training in auditing are required to carry out the audit. The auditor's ability to carry out the audit properly is known as auditor competence. Another definition of competence is a person who is highly skilled and knowledgeable in all relevant procedures (Sutrisna et al., 2024).

3. Work Experience

Audit experience is defined by (Han et al., 2023) as the total time and number of assignments an auditor spends auditing financial statements. As auditors' expertise increases, they have the opportunity to take part in various audit jobs. As auditors' experience in assignments increases, they will be better able to make informed estimates of audit results (Mannan et al., 2020).

Time spent working on projects that fall within the auditor's remit allows them to gain valuable experience and hone their skills (Gyau, 2024). A combination of classroom instruction and hands-on audit experience can provide the necessary background. Having a more experienced supervisor oversee and assess field assignments is a great way for inexperienced auditors to gain professional experience. Working as an auditor for a while allows one to learn the ropes and hone their approach to future work based on the results of previous assignments. (Sunyoto, 2020)

4. Auditor Ethics

Auditor Ethics includes a principle in matters relating to morals that needs to be used as a guideline for an audit implementer or auditor who will conduct an audit (Brivot et al., 2023) . The purpose of creating this code of ethics is to provide various guidelines for auditors in directing themselves to ensure that the truth always stands and also control the behavior of auditors (Arifudin et al., 2024).

Ethics can also be referred to as an attitude to consider or pay attention to the behavior and behavior of humans in their thinking for making a decision and its moral relationship (Al Halbusi, 2022). The application of ethics as it has been in effect when carrying out professional duties as an auditor also gets results from a good audit quality (Runtuwene et al., 2024). Increasing ethical awareness causes an auditor to have high professionalism when carrying out their duties so that the audit results can show the conditions that exist in the field (Nasution & Östermark, 2020)

Framework of thinking

1. Audit competence and quality

(Arfiansyah, 2020) stated that auditor competence can be defined as their skills, experience, and knowledge in conducting audits. A competent individual is someone who has received a formal education, completed relevant training, passed relevant exams, or gained relevant work experience while maintaining a commitment to lifelong learning in areas such as career development, appropriate control systems, and professional principles and standards. (Cahyono & Hastuti, 2024) The overall audit quality is greatly influenced by the auditor's skill level, accountability, and analytical thinking capacity.

(Sulaeman et al., 2024) stated that to be competent, an auditor must be able to utilize his/her expertise to carry out audits in a more efficient and unbiased manner. Meanwhile, according to (Ramu & Manickam, 2023) , Competence in human audits of financial statements is based on knowledge, experience, and expertise. (Indah, 2022) The ability, education, and work history to carry out audits competently are the characteristics of an auditor. The best auditors can combine their expertise, experience, and character. Thanks to this, he/she will be able to improve his/her performance and have a major impact on the company's success.

H1: Auditor competence influences audit quality

2. Auditor Experience and Audit Quality

Performing audit assignments, attending relevant training, and engaging in other activities all contribute to auditor experience (Warae et al., 2023). (KAMYABI & ALSAEEDI, 2023) Auditor experience and auditor competence positively affect audit quality. The level of auditor expertise is influenced by their years of work experience. One of the important functions of an auditor's work experience is the learning process and development of the auditor's mindset. According to (Warae et al., 2023) , auditor audit experience is defined as the total time and number of assignments spent auditing financial statements.

The influence of auditor experience on audit quality has been the subject of several studies, including: (Prasanti et al., 2020) (Hanum et al., 2024) . It proves that positive auditor experience affects audit quality. The effect is high, according to Nietzsche's egoism theory, "Everyone should be selfish, which means doing something useful to benefit themselves," an auditor's high level of work experience gives them an advantage in terms of finding errors made by the auditee. (Taylor-Collins, 2024) (Meriç & Karaca, 2024) .

H2: Auditor experience influences audit quality

3. Audit ethics and quality

Auditor ethics is one aspect that can affect audit quality. According to (MAHADEWI & YUNIARWATI, 2024), auditor ethics is a set of guidelines that must be adhered to by auditors to ensure that the audits they conduct are accurate and fair.

It is undeniable that every auditor must comply with the professional code of ethics when conducting an audit.

According to (Nafiisa et al., 2023), To maintain objectivity and responsibility, members of the Indonesian Institute of Accountants are required to comply with a code of ethics. To ensure that we behave ethically in everything we do, we have established a Code of Ethics. Professionals are expected to provide the best service to their customers and clients by the Code of Ethics. While (Mifsud et al., 2023) stated that the term "auditor ethics" refers to a set of principles agreed upon by professionals in the field, (Krisnia & Rochayatun, 2024) and argue that To ensure they are not deceived when collecting material for the audit, auditors must understand the auditor's code of ethics. Auditor integrity is critical to the reliability of the audit. Auditors have a heavy burden of duty to the businesses they audit, so they must work hard to maintain the highest standards (Njagi, 2023) .

H3: Auditor ethics affect audit quality

III. METHOD

Research Design

This study uses a causal research approach, which seeks to establish relationships between multiple factors. (Sekaran, 2021) . This study uses a quantitative methodology, which is characterized by its reliance on statistical processes and other forms of measurement to reach its conclusions. (Sekaran, 2021)

Research Population

The population of this study is auditors working in public accounting firms registered in the Directory of the Indonesian Institute of Public Accountants. This study focuses on auditors working in public accounting firms in Jakarta.

Research Sample

In this study, the following criteria were used to determine the sample:

- a. All auditors working at the KAP can participate as respondents; there is no limitation based on their status (Partner, Manager, Senior Auditor, or Junior Auditor).
- b. KAP auditors in Jakarta became the subject of the research.

Data Analysis Methods

This study utilized Structural Equation Modeling (SEM) PLS (Hair Jr et al., 2021)

IV. RESULTS AND DISCUSSION

Analysis of Research Results

The results of statistical data analysis using the Smart PLS program for determinants of audit quality with several steps, namely

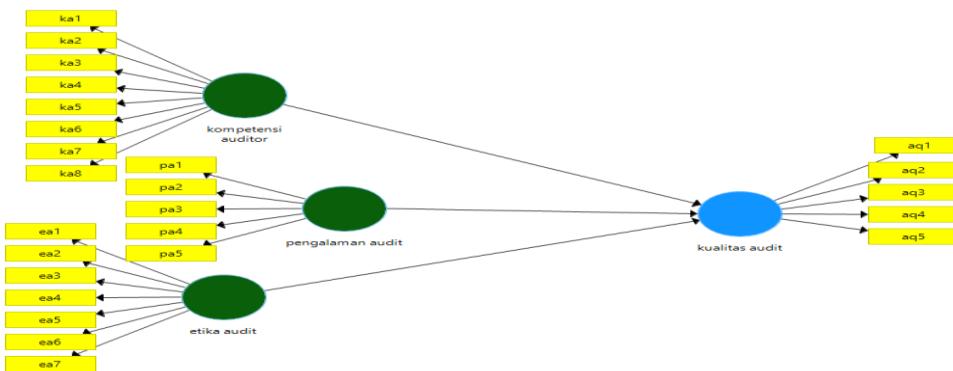


Figure 1 Initial model

1. Development of Theoretical Model

After the development of the hypothesis in this study, the research model will undergo further examination using SEM: Figure 1 Initial model

2. The latent relationship between a variable and its indicators can be examined using the Outer Model Test to see if it is a reasonable measurement.

a. Convergent Validity Test,

Table 1 outer loading

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
aq3 <- audit quality	0.804	0.756	0.209	3,844	0.000
aq4 <- audit quality	0.940	0.934	0.123	7,638	0.000
aq5 <- audit quality	0.953	0.943	0.124	7,686	0.000
ea1 <- audit ethics	0.952	0.877	0.218	4.360	0.000
ea2 <- audit ethics	0.838	0.776	0.215	3,897	0.000

ea3 <- audit ethics	0.825	0.733	0.257	3.203	0.001
ea4 <- audit ethics	0.797	0.739	0.218	3,651	0.000
ea5 <- audit ethics	0.875	0.860	0.178	4.903	0.000
ea6 <- audit ethics	0.914	0.848	0.208	4.396	0.000
ka2 <- auditor competence	0.899	0.897	0.127	7,066	0.000
ka3 <- auditor competence	0.805	0.785	0.128	6.295	0.000
ka4 <- auditor competence	0.865	0.855	0.111	7,807	0.000
ka6 <- auditor competence	0.855	0.818	0.137	6.256	0.000
ka7 <- auditor competence	0.843	0.808	0.148	5,680	0.000
pa2 <- audit experience	0.878	0.871	0.093	9.414	0.000
pa3 <- audit experience	0.795	0.774	0.132	6.023	0.000
pa4 <- audit experience	0.839	0.838	0.107	7,874	0.000
pa5 <- audit experience	0.767	0.764	0.138	5,563	0.000

Based on Table 1, the outer loading is more than 0.7 and **the P Values** are valid.

b. Discriminant Validity Test

Table 2 Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
audit ethics	0.934	0.948	0.948	0.754

auditor competence	0.908	0.933	0.931	0.730
audit quality	0.881	0.885	0.928	0.812
audit experience	0.848	0.876	0.892	0.674

Based on Table 2 Construct Reliability and Validity shows the reliability of audit quality, auditor ethics, auditor competence and auditor experience including AVE, Cronbach's Alpha and Composite Reliability must be > 0.70 for confirmatory studies and a value of $0.60 - 0.70$ for exploratory studies, so that they are valid and reliable.

R Square

Table 3 R Square

	R Square	R Square Adjusted
audit quality	0.442	0.390

Table 3 R Square shows the R^2 value of Audit quality which is 0.442, thus indicating a moderate model.

C. Predictive Relevance (Q2)

Table 4. Predictive Relevance (Q2)

	SSO	SSE	$Q^2 (=1-SSE/SSO)$
AUDITOR ETHICS	216,000	88,684	0.589
AUDITOR COMPETENCY	180,000	79,393	0.559
AUDIT QUALITY	108,000	43.202	0.600
AUDITOR EXPERIENCE	144,000	37,006	0.743

Table 4 Predictive Relevance (Q^2) shows that if $Q2 > 0$, it shows that the model has predictive relevance.

Path Statistic Test

Table 5 Path Statistic Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
audit ethics -> audit quality	0.159	0.196	0.269	2,590	0.056
auditor competence -> audit quality	0.342	0.350	0.218	2,570	0.012
audit experience -> audit quality	0.281	0.255	0.235	2.196	0.023

Table 5 Path Statistic Test shows

- Auditor ethics affect audit quality by 0.159 and p values < 0.05, as a result, the hypothesis is accepted.
- Auditor competence affects audit quality by 0.342 and p values < 0.05, as a result, the hypothesis is accepted.
- Auditor experience affects audit quality by 0.261 and p values < 0.05, as a result, the hypothesis is accepted.

Discussion

1. Auditor competence influences audit quality

The study findings show Auditor competence affects audit quality so that auditors master professional knowledge to handle audit business, as a result, audit quality will increase so that it is by the opinion (Arfiansyah, 2020) (Dewi, 2023) (Cahyono & Hastuti, 2024) (Young et al., 2024) (Sulaiman et al., 2024) (Ramu & Manickam, 2023) (Beautiful, 2022)

To be competent, an auditor must be able to use his or her expertise to improve the efficiency and objectivity of the audit. The competence of human auditors depends on their level of education, training, and experience in auditing financial statements. The ability, education, and work history to perform an audit competently are the hallmarks of an auditor. The best auditors can combine their expertise, experience,

and character traits. Therefore, they will be able to perform better and have a greater impact on the success of the company.

2. Auditor Experience and Audit Quality

The study findings show that the Auditor's experience affects audit quality because many tasks analyze and prepare audit reports during the work, resulting in increased audit quality. This is the opinion of (Warae et al., 2023) (KAMYABI & ALSAEEDI, 2023) (Prasanti et al., 2020) (Hanum et al., 2024) (Hafizh & Qintharah, 2024) (Taylor-Collins, 2024) (Meriç & Karaca, 2024)

Regarding audit results, the level of auditor experience can be a very important factor. Therefore, investors may have great confidence in the financial statements of the companies they work for. Auditors are a more credible source of information for decision-makers if they have demonstrated high-quality work. Because auditors believe that high work experience will give them an advantage over behavior, allowing them to immediately find errors made by the person being audited, auditor experience has a positive and high influence on audit quality.

3. Audit ethics and quality

If auditors act ethically, they are less likely to allow bias, conflict of interest, or improper influence to cloud their professional or business judgment. In addition, when carrying out their duties, auditors must be more careful to produce high-quality results, which in turn improves audit quality (MAHADEWI & YUNIARWATI, 2024) (Tjan et al., 2024) (Waromi et al., 2024) (Nafiisa et al., 2023) (Mifsud et al., 2023), (Krisnia & Rochayatun, 2024) (Njagi, 2023).

To conduct audits competently and honestly, auditors are required to comply with a code of ethics. Of course, every auditor must comply with a professional code of ethics when conducting an audit. When conducting an audit professionally and honestly, auditors must comply with their code of ethics, which is a set of principles that they have understood. The auditor's professional code of ethics must be followed when reviewing financial statements. Audit reports that comply with professional ethical standards tend to be more accurate and reliable.

V CONCLUSIONS

1. Auditor competence affects audit quality because auditors actively participate in training to obtain updated knowledge needed in business.
2. Auditor experience affects audit quality. Auditors are involved in many tasks of analyzing and preparing audit reports during their work.
3. Auditor ethics affect audit quality because auditors maintain independence in thought and action when conducting an audit.

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