

Auditor Experience and Audit Quality on Auditor Performance with Professional Ethics as a Moderating Variable in Public Accounting Firms in DKI Jakarta, Surabaya, and Semarang

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Abstract

This research identifies and determines the relationship between Auditor Experience, Audit Quality, and Auditor Performance in Public Accounting Firms in DKI Jakarta, Surabaya, and Semarang. Professional Ethics acts as a moderating variable. Quantitative method with a sample of 12 Public Accounting Firms (300 respondents) using purposive sampling. Data analysis uses Multivariate Structural Equation Model (SEM) SmartPLS 3 with a focus on outer model and inner model analysis. The results of this study show that partially, auditor experience has a significant effect on auditor performance ($P = 0.000 < 0.05$), while audit quality has no significant effect ($P = 0.311 > 0.05$). Professional ethics as a moderating variable influences audit performance ($P = 0.024 < 0.05$). However, auditor experience which is moderated by professional ethics, and audit quality which is moderated by professional ethics do not have a significant effect ($P = 0.824$ and $P = 0.242 < 0.05$). Simultaneously, auditor performance is influenced by auditor experience and audit quality by 90% ($R^2 = 0.901$).

Keywords: Auditor Experience, Audit Quality, Auditor Performance, Professional Ethics.

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A. INTRODUCTION

Auditor performance is the implementation of objective examination of financial reports, aimed at assessing compliance with accounting principles. Performance measurement can be done through quality aspects (quality of work, skills, knowledge) and quantity (work results according to target) (Hegazy et al., 2022). According to Nath, Auditor performance plays an important role in examining a company's financial reports objectively, ensuring conformity with applicable accounting principles. Performance measurement involves the quality (knowledge, abilities, skills) and quantity of the auditor's work (work results according to targets) (Madawaki et al., 2022).

One of the cases that happened to the Public Accounting Firm Satrio, Bing, Eny, and Rekan (Partner Deloitte Indonesia) in October 2019 was that administrative sanctions were given in the form of imposing sanctions on AP and KAP by the OJK. This KAP has audited the Annual Financial Report of PT SNP Finance (Financing Company) and provided an Unqualified Opinion. Based on the results of the examination carried out by the OJK, PT. SNP Finance, which is part of the Colombian Group, has been indicated to present financial reports that are not following the company's financial condition, thus causing harm to KAP Satrio, Bing, Eny, and

Partners. The audited Annual Financial Report is used by PT. SNP Finance to issue MTNs for non-performing loans and to obtain credit from banks (Kontan.co.id, accessed on 18 July 2021).

In the case of embezzlement of AJB Bumiputera funds amounting to 8 billion, there are allegations of embezzlement of funds using *modus operandi* such as transferring, pledging, and pledging without rights to the company's assets. The auditor's performance is considered a relevant factor in this case. Auditors have the responsibility to carry out independent examinations and assessments of the company's financial reports, including checking finances and transactions to ensure the accuracy and fairness of the financial reports (Goicoechea et al., 2021).

To more accurately evaluate the influence of the auditor's performance in the case of embezzlement of AJB Bumiputera funds amounting to 8 billion, a comprehensive investigative investigation and audit is needed by the authorities and audit authority. The involvement of auditors in such cases should be thoroughly investigated to determine any errors or fraud in their performance. The role of auditors is very vital in ensuring public trust in the financial information presented by the company. If there are indications of fraud or the auditor's inability to carry out his duties, a review of the auditor's performance needs to be carried out, including an evaluation of conformity with applicable audit standards (Akther & Xu, 2020).

Auditor performance has an important role for clients and interested parties such as investors, creditors, and stakeholders. Users of audit reports expect opinions to be free from material errors so that they can be relied on for decision-making and follow Indonesian accounting principles. Independent and objective public accounting services are required following the principles of the Indonesian Accountant Code of Ethics, which emphasizes audit quality and auditor experience (Abdollahi et al., 2020). The professional code of ethics sets norms for practice in the profession, and audit quality includes the auditor's ability to identify errors as well as his independence in reporting errors in financial statements. Audit quality depends on auditing standards and quality control, reflecting audit practices and results that assess the effectiveness of the duties and responsibilities of professional auditors (Hamshari et al., 2021). The concept of audit quality encompasses every instance where, during the auditing process, the auditor is able to detect and report any irregularities or breaches in the client's accounting system within the audited financial statements. Auditors are guided in carrying out their duties by auditing standards and professional regulations that apply to each auditor (Rajgopal et al., 2021).

B. LITERATURE REVIEW

1. Audit

Auditing is crucial for businesses due to its significant impact on the operations of the respective company. Initially, the primary goal of audits was to seek out and uncover any fraud or mistakes in a company's financial statements. However, it has evolved to involve scrutinizing financial reports to offer assessments on the accuracy of a company's financial statement presentation. Additionally, it now plays a role in

the decision-making processes of relevant parties or stakeholders (Khaksar et al., 2022).

An audit is a management tool that will be used to verify the evidence of economic transactions, to assess how successfully processes in a company have been implemented, and to assess the effectiveness of achieving predetermined targets. Apart from that, for the benefit of the organization, audits not only report non-conformities and corrective actions but also observe business practices and activities carried out. Where the audit process is carried out by professional and independent staff or has nothing to do with the company concerned, it is hoped that the assessment is objective (Yusuf & Kanji, 2020).

As per Agoes, an audit is defined as a critical and systematic review conducted by an independent entity. This examination focuses on financial reports prepared by management, as well as on the accounting records and corroborative evidence, with the purpose of delivering an opinion on the fairness and accuracy of the financial statements (Oyewo et al., 2020). Mulyadi describes auditing as a systematic method aimed at objectively gathering and assessing evidence related to assertions about economic actions and events. The goal is to ascertain the degree of agreement between these assertions and established criteria, and to communicate the findings to relevant users (Nabila et al., 2023).

A very well-known definition of audit is the definition that comes from ASOBAC (A Statement of Basic Auditing Concepts) which defines auditing as: "A systematic process for collecting and evaluating evidence objectively regarding assertions about various economic actions and events to determine the level of conformity between these assertions and predetermined criteria and conveying the results to interested users" (Abed et al., 2022). Whittington, Ray, and Pann assert that an audit is an analysis of an entity or company's financial statements, conducted by an independent public accounting firm. Through observation, document and asset inspection, inquiries within and outside the company, and implementing various audit procedures, auditors gather necessary data to decide if the financial statements accurately reflect the company's financial status and activities over the period being audited (Hay & Cordery, 2021).

Companies need to have internal control to ensure the achievement of planned goals. To be able to achieve this goal, the implementation of activities must be monitored and the economic resources available must be mobilized and used as best as possible (Chan et al., 2021). From the various definitions of auditing mentioned earlier, it is evident that the primary purpose of an audit is to assess the trustworthiness and integrity of financial data, adherence to policies, plans, procedures, laws, and regulations, as well as the handling of assets. Consequently, this objective necessitates that accountants offer their views on the suitability of financial reporting in accordance with established auditing standards (Prabowo & Suhartini, 2021).

Tuanakotta posits that the goal of an audit is to enhance the confidence of the intended users of financial statements in these documents. This aim is fulfilled by the

auditor providing an opinion on whether the financial report is prepared, in all significant aspects, in accordance with the relevant financial reporting framework (Meredith et al., 2020). The goal of an audit is to supply financial statement users with the auditor's opinion regarding the fair presentation of these statements in all material aspects, in line with the relevant financial accounting framework. This opinion from the auditor serves to boost the users' confidence in the financial statements (Gao & Han, 2021).

2. Audit Quality

Audit quality refers to conducting audits in compliance with established standards, enabling the identification and reporting of client violations. Typically, the measure of audit quality is based on the auditor's professional judgment, which is backed by objective evidence and evaluations (Hermawan et al., 2021). Auditors deliver quality services to shareholders when they present audit reports that are independent, dependable, and underpinned by sufficient audit evidence. Christiawan stated that audit quality is determined by two things, namely competence, and independence. A competent auditor is an auditor who can find violations, while an independent auditor is an auditor who is willing to reveal these violations (Goicoechea et al., 2021).

In the public sector, the quality of audit outcomes is determined not just by the examiner or auditor, who must maintain independence, objectivity, competence, and high integrity in executing the audit, but also by the auditee. The auditee's role is significant, particularly in relation to weaknesses in internal control and deviations from legal regulations. Additionally, the auditee's transparency and lack of limitations provided to the auditor during the audit process are crucial, as these factors enable the auditor to conduct thorough evaluations and offer recommendations (Aidi et al., 2022).

De Angelo characterizes audit quality as the likelihood that an auditor, utilizing their knowledge and expertise, will both identify and report breaches in the accounting system. The act of reporting these violations, however, hinges on the auditor's motivation to disclose such irregularities. This motivation, in turn, is dependent on the auditor's independence (Darwanis & Putri, 2020).

To achieve high-quality audits, auditors must adhere to the code of ethics for accountants, professional standards, and the prevailing financial accounting standards while performing their duties as examiners. It is imperative for every auditor to uphold integrity and objectivity in their role by conducting themselves honestly, resolutely, and without deceit. This approach ensures that they act impartially and are not swayed by any particular parties to serve their own interests (Putranto, 2023).

3. Professional Ethics

Every profession offering services to the public necessitates earning the trust of its service recipients. This public trust in the quality of services is attained when the

profession enforces high-quality standards in the professional activities conducted by its members. Professional ethics encompass various standards that are applicable within a professional organization (Jonkisz et al., 2021). A professional is an individual who engages in a full-time occupation or profession, earning a livelihood from it based on a high degree of expertise. The responsibilities of professionals extend beyond just meeting their own obligations and adhering to societal and legal norms. Their actions are also geared towards fulfilling the public's need for trust in the quality of the services they provide (Dunn, 2020).

Fahmi explained that the word ethics comes from the Greek word *ethos* which means custom or habit. Taking an extension of this term, ethics can be interpreted as an act of following rules where these rules have shaped the morals of society in respecting applicable customs. According to Ardianingsih, ethics is a critical and logical reflection of values and norms that are used as a means of self-control. The basic idea underlying the need for professional ethics in every profession is public trust because society will appreciate professions that apply high-quality standards to the implementation of their members' professional work (Kammigan, 2023).

The code of ethics for the Public Accountant profession which became effective on January 1 2010 was prepared by the Indonesian Accountants Association (IAI) which refers to the Code of Ethics for Professional Accountants published by the 2008 edition of The International Ethics Standards Board for Accountants. The Indonesian Accountants Association is the only professional accounting organization in Indonesia whose members are auditors of various types (independent auditors and internal auditors), management accountants, accountants who work as educators, and public sector accountants. Drawing from the aforementioned definitions and descriptions, it can be concluded that professional ethics are guidelines that dictate what is considered right and wrong, as well as moral rights and duties. These must be adhered to by individuals who are engaged in a full-time job or profession and derive their livelihood from it, relying on their high level of skill (Hughes, 2022).

C. METHOD

This research is quantitative with a primary data approach, producing discoveries through statistical procedures or quantification. The location of this research is where researchers conduct research. The research location is at the Public Accounting Firm in the cities of Jakarta, Surabaya, and Semarang. The population of this research is the Public Accounting Firms of DKI Jakarta, Surabaya, and Semarang, 12 Public Accounting Firms with 300 Respondents. The sample from this research is the experience of auditors, professional ethics, and professionalism of auditors at public accounting firms in DKI Jakarta, Surabaya, and Semarang, totaling 300 respondents. As a general guideline, if the population reaches below 100 people, you can use a 50% sample and if the population reaches above 100 people, you can use a 15% sample. In selecting samples, the sampling method used is purposive sampling, collecting samples using predetermined criteria for conducting research, so this sampling is used. Data collection techniques are a basic step in research to obtain

relevant data. In this research, researchers will use data collection techniques in the form of questionnaire techniques.

D. RESULT AND DISCUSSION

1. Validity and Reliability Test

Validity testing is a measure of the extent to which a measurement instrument can measure the concept in question. The validity of the questionnaire regarding auditor experience and quality on audit performance was tested using the critical correlation coefficient. In research with 234 respondents, validity is considered fulfilled if the correlation coefficient is greater than the critical value, namely 0.1966 at the 5% significance level. Based on the validity test that was carried out previously, it shows that if the r -count value $> r$ -table = 0.195 or more, then of the 35 items all instrument questions are declared valid or can be used for further analysis.

Then based on the test results, it shows that the indicators for each variable in this study have a loading factor value > 0.70 , so they can be declared valid. The first indicator on professional ethics has 9 indicators, namely, EP10 shows a result of 0.859, EP2 is 0.729, EP3 shows a result of 0.818 and EP4 is 0.867, EP5 is 0.819, EP6 is 0.844, EP7 is 0.810, EP8 is 0.866, EP9 is 0.809. The second indicator of auditor performance has 6 indicators, namely KA10 with a result of 0.833, KA2 with a result of 0.732, KA3 with a result of 0.876, and KA4 with a result of 0.917. KA5 with a result of 0.878, KA6 of 0.916. The third indicator is auditor quality which has 2 indicators, namely KL7 of 0.875, KL9 with a result of 0.932, and auditor quality moderated by professional ethics has a result of 1.361. The fourth indicator is auditor experience which has 8 indicators, namely PA1 of 0.855, PA2 of 0.947, PA3 of 0.898, PA4 of 0.924, PA5 of 0.865, PA6 of 0.941, PA7 of 0.850, PA8 of 0.884 and auditor experience is moderated by professional ethics as variable Z has a result of 0.945.

Table 1. Average Variance Extracted

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted
Professional Ethics	0.941	0.946	0.951	0.681
X1 Interaction	1.000	1.000	1.000	1.000
X2 Interaction	1.000	1.000	1.000	1.000
Auditor Performance	0.956	0.960	0.963	0.741
Auditor Quality	0.975	0.977	0.978	0.831
Auditor's Experience	0.965	0.967	0.970	0.803

Based on the test results above, shows that the Average Variance Extracted (AVE) value for the variables auditor performance, auditor experience, auditor quality, and professional ethics is > 0.50 , which means that each variable has good discriminant validity. In discriminant validity testing, the approach commonly used is the Fornell-Larcker Criterion (FLC) and Cross Loadings values, which are indicators of latent constructs which are expected to be greater when compared to cross-loading values on other latent constructs. Based on the table above, shows that the Composite

Reliability (CR) value for each variable is above 0.70. The auditor experience variable has a CR value of 0.970, auditor quality has a CR value of 0.977, professional ethics has a CR value of 0.951, auditor performance has a CR value of 0.963 and for the auditor experience and auditor quality variables which are moderated by professional ethics the result is 1.000.

With the values produced in the Composite Reliability test research, all variables have good reliability and follow the minimum value limits that have been determined. Based on the table above, the research results show that the Cronbach Alpha (CA) value for the auditor experience variable has a CA value of $0.965 > 0.70$, the auditor quality variable has a CA value of $0.975 > 0.70$, the professional ethics variable has a CA value of $0.941 > 0.70$ and the variable Auditor performance has a CA value of $0.763 > 0.70$ so these four variables have a high level of reliability. For the auditor experience and auditor quality variables which are moderated by professional ethics, each has a Cronbach alpha value of 1,000. The following is a table of the results of the Fornel Larcker Criterion (FLC) test in this study as follows:

Table 2. Fornell-Larcker Criterion (FLC)

	Professional Ethics	X1 Interaction	X2 Interaction	Auditor Performance	Auditor Quality	Auditor's Experience
Professional Ethics	0.826					
X1 Interaction	0.650	1.000				
X2 Interaction	0.155	0.593	1.000			
Auditor Performance	0.769	0.414	0.386	0.861		
Auditor Quality	0.679	0.600	0.421	0.543	0.911	
Auditor's Experience	0.741	0.375	0.417	0.941	0.552	0.896

Based on the table above, shows that the Fornell-Larcker Criterion (FLC) value for the professional ethics variable has the highest FLC value for the latent construct itself, namely 0.826 compared to the FLC values for other constructs of 0.650, 0.155, 0.769, 0.679 and 0.741. The latent construct value of the interaction between the auditor's experience and that which is moderated by professional ethics is 1,000 and this result is also the same as the quality of the auditor which is moderated by professional ethics, which has a result of 1,000. The highest FLC latent construct value for the auditor performance variable is 0.861 and the other construct values are 0.543 and 0.941. The auditor quality variable has the highest latent construct FLC value of 0.911 compared to the FLC value for other constructs of 0.552. The auditor experience variable has the highest FLC value of 0.896.

2. Research Result

Below is a table of results from the path coefficient test:

Table 3. Path Coefficient

	Professional Ethics	X1 Interaction	X2 Interaction	Auditor Performance	Auditor Quality	Auditor's Experience
Professional Ethics				0.319		
X1 Interaction				-0.100		
X2 Interaction				0.087		
Auditor Performance						
Auditor Quality				-0.069		
Auditor's Experience				0.730		

Based on the table, the auditor experience variable (X1) has a positive effect (0.730) on auditor performance (Y), while the auditor quality variable (X2) has a negative effect (-0.069) on auditor performance (Y). The professional ethics variable (Z) has a positive effect (0.319) on auditor performance. Auditor experience which is moderated by professional ethics has a negative influence (-0.100), while auditor quality which is moderated by professional ethics has a positive influence (0.087).

Table 4. T Test – Statistics (Bootstrapping)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O /STDEV)	P Values
Professional Ethics	0.319	0.288	0.141	2.267	0.024
X1 Interaction	-0.100	-0.057	0.122	0.824	0.410
X2 Interaction	0.087	0.060	0.074	1.171	0.242
Auditor Quality	-0.069	-0.087	0.068	1.013	0.311
Auditor's Experience	0.730	0.768	0.102	7.129	0.000

Based on the table above, it can be seen that the auditor experience variable (X1) has a P-Values value of 0.000 with a T-Statistics value of 7.129 on auditor performance (Y) with the conclusion that it has an effect. Auditor quality (X2) has a P-Values value of 0.311 with a T-Statistics value of 1.013 so it can be concluded that the auditor quality variable does not influence performance. And the auditor experience variable which is moderated by professional ethics has a P-Values value of 0.410 with a T-Statistics value of 0.824, which means the auditor's experience does not influence professional ethics. Meanwhile, the auditor quality variable which is moderated by professional ethics has a P-Values value of 0.242 with a T-Statistics value of 1.171, which means it has no effect.

Table 5. R – Square (R²)

	R Square	Adjusted R Square
Auditor Performance	0.901	0.896

Based on the table above, an R – Square (R²) value of 0.901 or (90%) has been obtained. This shows that the percentage of the auditor performance variable is 90%, in other words, this variable can be influenced by the auditor's experience and auditor quality, while the remaining 10% can be influenced by other variables not examined in this research. The Q – Square test in this research is as follows:

Table 6. Q – Square

	SSO	SSE	Q ² (=1-SSE/SSO)
Professional Ethics	891.000	891.000	
X1 Interaction	99.000	99.000	
X2 Interaction	99.000	99.000	
Auditor Performance	891.000	309.024	0.653
Auditor Quality	891.000	891.000	
Auditor's Experience	792.000	792.000	

Based on the table above, it can be seen that the Q - Square value for the endogenous variable auditor performance (Y) is 0.653, meaning that the amount of data diversity explained in this research model is 65%. Meanwhile, the remaining percentage of 35% is explained by other variables outside this research model. Therefore, this research model is declared to have met the goodness-of-fit requirements (model fit).

E. CONCLUSION

The results of this research show that the auditor's experience influences the auditor's performance. This shows that auditor experience can improve audit performance at public accounting firms in DKI Jakarta, Surabaya, and Semarang which occurs because experience can make an auditor an expert in auditing, and audit quality does not affect auditor performance. Professional ethics as a moderating variable influences audit performance. The auditor's experience which is moderated by professional ethics has no influence. Audit quality moderated by professional ethics has no influence on the performance of auditors at Public Accounting Firms in DKI Jakarta, Surabaya, and Semarang.

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