

THE INFLUENCE OF ACCOUNTABILITY, WORK EXPERIENCE AND PROFESSIONALISM ON THE QUALITY OF THE QUALITY OF THE WORK OF AUDITORS

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Abstract: This research aims to examine the effect of accountability, work experience, and professionalism on the quality of auditor performance. Auditors are required to have high accountability because the auditor will present a financial report which must be accounted for by himself. In addition to having high accountability, auditors should also have good work experience so that auditors can convey a logical and logical understanding of what errors are contained in the financial statements. And also auditors need high professionalism so that auditors can carry out their duties professionally and well. The object of research is the auditors who are currently working at the BPKP office of North Sumatra. The data are 70 respondents. The sampling method is saturated sampling technique. Analysis of the data using validity, reliability and linear regression. And the results of the research prove that accountability has an influence on the quality of the work of auditors, while work experience and professionalism have no influence on the quality of the work of the audiences.

Keywords: Accountability, Work Experience, Professionalism, Auditor Quality

INTRODUCTION

Auditors who already have a lot of experience still cause errors, let alone be equated with auditors who have absolutely no experience. The deadline for an auditor to work is the most important thing that can affect the quality of the audit. From this explanation, previous research can conclude that through knowledge and experience the competence of auditors can be formed. (Goodman Hutabarat, 2012).

With experience, an auditor has a good knowledge of financial statements. so as to be able to provide logical opinion and clarity on frauds in the financial statements. Based on their responsibilities, they can increase the reliability in the financial statements of a company which not only has expertise but is also independent when auditing. (Goodman Hutbarat, 2012).

An auditor to perform duties as an audit is directed to have the ability to perform duties as an audit. To convince

the auditor to give an opinion must be accompanied by sufficient evidence and review the suitability of the evidence, establish criteria according to applicable standards. (Trimanto, 2011)

(Hardiningsih and Oktaviani, 2012) Audit quality is the professional expertise of an auditor in carrying out his job. An auditor performs auditing tasks properly and correctly based on the complete stages in the audit process, and can provide the findings that have been obtained at the audit stage to determine good audit quality. (Indriyanti, 2013) said that an independent auditor can carry out an examination of the financial statements, with the auditor's opinion it will give good results.

The quality of auditors is also determined by several factors, among others, the first factor is accountability. Accountability is an obligation of accountability for the handling of trustworthy authority in order to achieve the planned objectives. Maintaining

behavior, ethics, objectivity and responsibility are mandatory for public accountants to maintain their integrity. (Bawono and Singgih, 2010). Apart from accountability, work experience is a second factor. Work experience is the time a person works in carrying out their duties (Subhan, 2011). According to (Carolita, 2012) work experience is needed to realize the duties of an auditor at work. Apart from work experience, the third factor is professionalism. Professionalism is someone who has the ability to carry out tasks in their respective fields, carry out their profession by applying work guidelines related to predetermined work ethics. (Indonesian Institute of Certified Public Accountants, 2011) Research (William and Ketut, 2015) and (Nainggolan and Abdullah, 2016) say accountability has an influence on the quality of auditors' performance, but not for Research (Herlina and Murhaban, 2019) which says accountability has no influence on the quality of auditor performance. Restiyani (2014) explains that if experience gradually has a significant influence on the quality of the work of auditors, however, for research conducted by (Badjuri, 2011) explains that if experience has no effect on the quality of the work of auditors, Ernestina Dadiara (2019) said that professionalism does not has an influence on the quality of auditor performance, but not for Aminati (2014) and (Maulana, 2016) said that professionalism has an influence on the quality of auditor performance.

The following research is a combination of previous studies using the main variables to be observed. The variables of accountability, work experience, and professionalism in the quality of the work of auditors are put together in this study to re-examine whether they show consistency and inconsistency from previous research in the results of this study.

In the above discussion, the researcher is interested in doing research again to prove how much influence accountability, work experience, and professionalism have on the quality of auditor performance. From this, the study chose the title "The Effect of Accountability, Work Experience, and Professionalism on the Quality of Auditor's Work". Quality of auditors' work According to (Agusti et al, 2013) SPAP audit quality is declared to be of quality if the auditing guidelines and quality control guidelines can be met. Accountability is an ethical design that has concepts that a person has to be accountable for his obligations, and the expertise to provide answers to his environment. Accountability is seen from benchmarks and control for work (Ainia and Prayudiawan, 2011). Accountability has a duty to account for the success and failure of carrying out the goals of an organization. Work experience is formed by thinking, knowing and getting work done quickly. Work experience must require training for auditors so that skills and abilities are formed to solve problems that occur. The number of tasks that have been carried out by the auditors is shown by a lot of experience (Ismiyati, 2012). Professionalism as an auditor, to examine financial statements, professionalism is required. In carrying out their duties, auditors must be professional and responsible for completing their duties carefully. A professional attitude as an auditor should not make decisions arbitrarily without considering the risks that occur.

According to (Arens, Elder, & M., 2011) Intelligence includes a reflection of completeness of audit documentation, sufficient evidence and completeness of audit reports. The dreamed auditor is always perfect but there are no careless actions and bad intention

Hypothesis

On the basis of the provisions of the framework above, the following hypothesis is obtained:

H₁: Accountability affects Auditor Quality

H₂: Work experience affects the quality of auditors

H₃: Professionalism affects the Quality of the Auditor's Work

H₄: Accountability, work experience, professionalism as a whole affects the quality of the work of the auditors

METHODS

(Faisal, 2012) The research design used explanatory research, where the research described the influence between variables through hypothesis testing. This study aims to describe the correlation used in describing the influence of independent variables, including accountability, work experience, and professionalism on the dependent variable, namely the quality of the auditor's work.

The object is the North Sumatra BPKP Office. We distributed questionnaires totaling 126 respondents. A total of 70 questionnaires were received again. Where all the number of questionnaires received is again our research sample. The sampling technique used was saturated samples, because the entire population was sampled. Using primary data, because the data is obtained through questionnaires. The dependent variable is the quality of the auditor's

work, then the independent variable is accountability. Work Experience and Professionalism.

Data analysis method

Valid Test

The purpose of this test is to understand whether the questionnaire used can test the information needed. According to (Ghozali, 2011) the validity test method is the Pearsons product model correlation technique, which connects the indicator value of each variable with the total score.

Reliability Test

Testing aims to understand whether the questionnaire used is stable and can be trusted in measuring information. According to (Ghozali, 2011) the reliability test was carried out using the Alpha Cronbach approach.

Classic Assumption Test

Ghozali (2011) describes classical assumption testing, namely the initial stage before linear analysis. This test includes multicollinearity, heteroscedasticity and normality.

Hypothesis Testing

This research uses regression analysis. Using the following formula:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y: Quality of auditors' work

α : Constant

β : Regression coefficient

X₁: Knowledge

X₂: Accountability

X₃: Professionalism

e: Error

Table 1. Operational Definition

Variable	Operational	Indicator	Scale
Accountability (X ₁)	Accountability is an internal motivation so that individuals try to guarantee all behavior, the provisions that will be chosen for their environment. Source: (Bustami, 2013)	Motivation; Social obligation. Source: (Singgih, dkk., 2010)	Likert
Work Eperience (X ₂)	The experience of the auditor has an understanding that is able to provide an explanation for the defects in the financial statements so that defects are detailed on the basis of the audit structure and the objectives of the underlying audit mechanism. Source: (Sukrisno Agoes, 2012 : 33)	The length of time in the audit field Source: (Ismiyati, 2012)	Likert
Professionalism (X ₃)	Auditors are required by the public accounting profession to apply their knowledge, skills and abilities thoroughly with good intentions, integrity, collecting and examining evidence objectively. Source: (Sukrisno Agoes, 2012 : 36)	Professional responsibility; Integrity; Objectivity; Professional Behavior Source: (Sukrisno Agus, 2012:43)	Likert
Quality of Auditor's Work (Y)	Audit quality is the probability of the auditor obtaining and conveying errors regarding his consumer accounting mechanism. Source: (De Angelo, 1981) dalam (Badjuri, 2012 : 123)	The fact about the effect on the increase in the quality of the results of the audits performed on auditors	Likert

Source: (Silvia, 2015)

RESULTS AND RESEARCH DISCUSSION

Results of Classical Assumption Test Normality test

This research uses classical assumption testing. Which includes tests for normality, multicollinearity, and heteroscedastity.

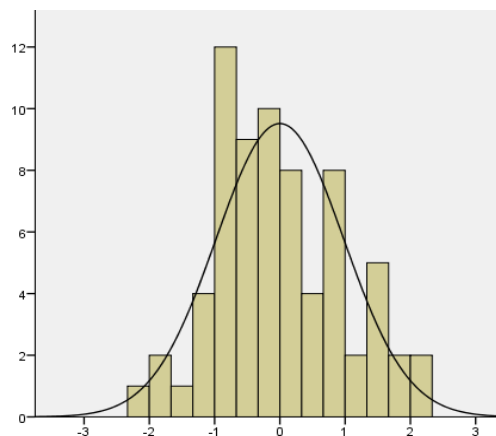


Figure 1. Histogram

Judging from the histogram the line chart shows that the line adheres to the graph and does not move right or

even left. That proves if the regression is suitable and normally distributed.

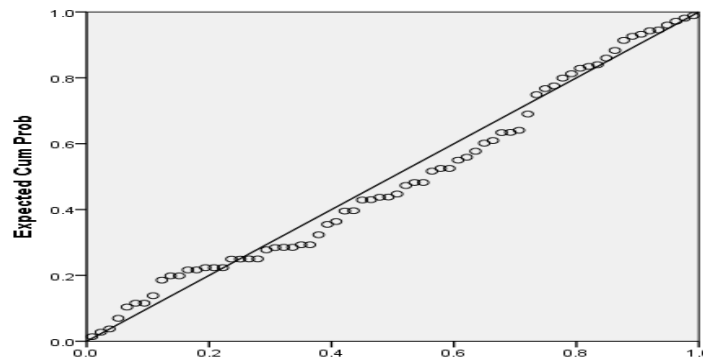


Figure 2. Normal P-Plot of Regression Standardized Residual

The picture of normality (Normal P-Plot of Standardized Regression) has scattered points in the diagonal line area, and is scattered according to the

direction of the line, this shows that regression is feasible because it covers assumptions and is normally distributed.

Tabel 2. Kolmogorov One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.36671602
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.066
Test Statistic		.083
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data Research Results, 2019

The value of Lilliefors Significance Correction is 0.083 which is the Asymp. Sig. (2-tailed)

shows 0.200. The conclusion of the test consideration results is $0.200 > 0.05$; so that the data is normally distributed.

Multicollinearity Test

Table 3. Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ACCOUNTABILITY	.961	1.041
	WORK EXPERIENCE	.897	1.115
	PROFESSIONALISM	.920	1.087

Source: Data Research Results, 2019

The Tolerance value of the variable X1 is 0.961; X2 is 0.897; X3 is 0.920. The VIF value of the X1 variable is 1.041; X2 is 1.115; X3 is 1.087. The

tolerance value of the independent variables of this study is > 0.1 and the VIF value is < 10. In conclusion there is no multicollinearity.

Heteroscedastity Test

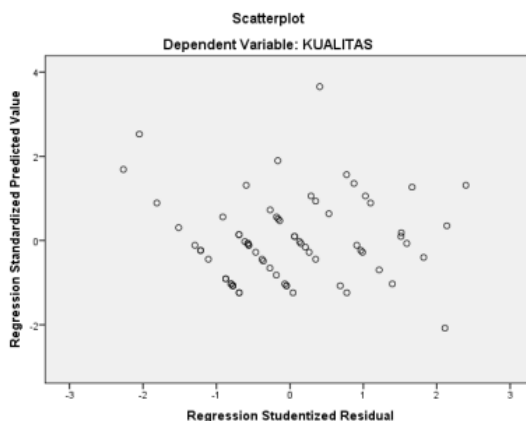


Figure 3. Scatterplot

It can be seen in the figure that the point distribution is irregularly above or below the 0 value on the Y axis. So

the conclusion is that there is no heteroscedasticity.

Table 4. Heteroscedastity Test

Model	T	Sig.
1 (Constant)	-.625	.534
ACCOUNTABILITY	1.656	.102
WORK EXPERIENCE	-.411	.683
PROFESSIONALISM	-.463	.645

Source: Data Research Results, 2019

The significance value of the variable X1 is 0.102; X2 is 0.683; X3 is 0.645. From this significant value, it is

concluded that the results of this study are > 0.05; then it is clear that there is no heteroscedasticity problem.

Regression Analysis Results
TABLE 5. Results of Regression Analysis

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	14.930	6.469
	ACCOUNTABILITY	.578	.150
	WORK EXPERIENCE	.152	.223
	PROFESSIONALISM	.120	.159

Source: Data Research Results, 2019

In the form of regression, the regression equation model that can be written is:

$$\text{Quality of Auditor's Work} = 14,390 \text{ constant} + (0.578) \text{ ACCOUNTABILITY} + (0.152) \text{ WORK EXPERIENCE} + (0.120) \text{ PROFESSIONALISM}$$

From the above explanation, information includes:

1. The constant value is 14,390 which means that the independent variables, namely knowledge, accountability, and professionalism are considered constant. Then the quality value of the results of the auditor's performance at

the BPKP office in Medan City is 14,390.

2. The regression coefficient on X1 is 0.578 indicating an increase of 0.578% provided that the other independent variables remain.

3. The regression value on X2 is 0.152 indicating an increase of 0.0152% provided that the other independent variables remain.

4. The regression value on X3 is 0.120, indicating an increase of 0.120%, which is the provision for other independent variables.

Hypothesis Determination Coefficient

Table 6. Hypothesis Coefficient Test Results

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.469 ^a	.220	.185	1.397

Source: Data Research Results, 2019

The results of the table show the results of Adjusted R², namely 0.185 or 18.5%, indicating that the audit quality variable explained the accountability, work experience, and

professionalism variables was 18.5%. Selebohnya 81.5% described other variables that were not observed in the study.

Simultaneous Hypothesis Testing (Test F)

Table 7. F Test

Model		F	Sig.
1	Regression	6.211	.001 ^b
	Residual		
	Total		

Source: Data Research Results, 2019

Based on the above results, the F count is 6.211 and the F table is in table (27.3) which is 2.99, in essence F

count > F table (6.211 > 2.99). So it can be concluded that accountability, work experience, and professionalism

simultaneously have a positive impact on the quality of auditors' performance

in the BPKP office in Medan.

Partial Hypothesis Testing (t-test)

Table 8. T-Test

Model		T	Sig.
1	(Constant)	2.308	.024
	AKUNTABILITY	3.851	.000
	WORK EXPERIENCE	.683	.497
	PROFESIONALISM	.759	.451

Source: Data Processing Results, 2019

Based on these results, partial test results were found, including:

1. In variable X1, the significant value is $0.000 < 0.05$. The value of $t_{count} > t_{table}$ ($3.851 > 2.056$) so that H_0 is rejected and H_1 is accepted with the understanding that the accountability variable has a positive influence on the quality of auditors' performance in the BPKP Office of Medan City.

2. In the variable X2 the significant number is $0.497 > 0.05$. The result of $t_{count} < t_{table}$ ($0.683 < 2.056$) so that H_0 is accepted and H_2 is rejected with the understanding that the experience variable does not have a positive effect on the quality of the work of auditors at the BPKP Office of Medan City.

3. In the variable X3 the significant number is $0.451 > 0.05$ and the results of $t_{count} < t_{table}$ ($0.759 < 2.056$) so that H_0 is accepted and H_3 is rejected with the understanding that the professionalism variable does not have a positive effect on the quality of auditors' performance in the BPKP Office of Medan City.

4. Accountability has an influence on the quality of the auditor's performance, while work experience and professionalism have no effect on the quality of the auditor's performance.

Discussions

The Effect of Accountability on the Quality of the Auditor's Work

From the table calculation, the accountability value (X_1) of $= 0.000 < 0.05$ proves that accountability has an influence on the quality of the auditor's

work. So that the conclusion is that H_1 is accepted.

Research (Saripudin et al., 2012) in research (Tri, 2016) states that accountability has an influence on the quality performance of auditors at the BPKP Office of North Sumatra because each auditor has the thought of being accountable for the results of the auditors' examination work against the auditee. Agree with this research.

Research (Riski Setya Pratomo, 2015) states that accountability has no effect on the quality of auditors' work. Disagree for this research.

The Effect of Work Experience on the Quality of Auditor's Work

Based on the table calculation, the work experience (X_2) is obtained, namely $\alpha = 0.497 > 0.05$, which states that work experience has no effect on the quality of auditor performance. So it can be concluded that H_2 is rejected.

Research (Kovinna and Betri, 2014) in (Melody and Stefani, 2015) states that work experience does not have an influence on the quality of auditors' performance because auditors who have a lot of experience and a lot of experience do not necessarily guarantee that the audit quality of auditors is getting better. Agree with this research

Research (Silvia, 2015) and (Titin, 2016) say that work experience affects the quality of auditor performance. Do not agree with this research.

The Effect of Professionalism on the Quality of the Auditor's Work

From the table calculation, the value of professionalism (X3) is obtained, namely $\alpha = 0.451 > 0.05$, which states that professionalism has no effect on the quality of the work of the auditors. Therefore, it is concluded that H3 is rejected.

There are characteristics that motivate an auditor to carry out his work based on his skills. The professionalism of an auditor at work can be seen from his good behavior and demeanor to do his job, namely presenting a quality audit report. In order for the audit report to be of quality the auditor must carry out all the stages of the audit that have been made. the more professional the auditor, the more qualified the audit will be.

Research (Futri and Juliarsa, 2014) in (Elisabeth, 2016) states that professionalism has no effect on the quality of auditors' performance because auditors do not necessarily obey professional standards in every audit assignment, so deviant behavior can be prevented. Agree with this research (Agusti and Pertiwi, 2013) said that the more professional the auditor, the better the quality of the audit he will get. Do not agree with this research.

The Influence of Accountability, Work Experience and Professionalism on the Quality of Auditor's Work

After the regression coefficient value is calculated, only accountability (X1) is positive. Stating that accountability has an influence on the quality of auditor performance. Meanwhile, the regression coefficient on Work Experience (X2) and Professionalism (X3) is negative. Prove that work experience and professionalism have no effect on the quality of auditor performance. (Melody Iskandar and Stefani Lily, 2015) show that accountability has an influence on the quality of auditor

performance, while experience has no effect on the quality of auditor performance. It is the same with research (Fietoria and Elisabeth Stefany, 2016) which states that accountability affects the quality of auditor performance, while professionalism has no effect on the quality of auditor performance.

CONCLUSION

This study aims to determine the effect of accountability, work experience, and professionalism on the quality of auditors' work. The object is the North Sumatra BPKP Office. From the results of multiple regression analysis tests carried out on the quality of auditor performance, the conclusion is that accountability has a positive effect on the quality of auditor performance, while work experience and professionalism have no effect on the quality of auditor performance.

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