

The influence of due professional care, competency, time budget pressure, and work experience on audit quality (study of auditors working at Kap Semarang)

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ABSTRACT

This research was conducted to empirically prove the effect of Due Professional Care, Competence, Time Budget Pressure, and Work Experience on audit quality. The number of samples used in this study was 103 auditors from 18 Public Accounting Firms in Semarang City. Sampling in this study was carried out using the Incidental sampling technique or often called convenience sampling, and this research is included in the non-probability sampling. The convenience sampling technique is used in this study because the population size is uncertain. This study used quantitative data analysis techniques using SPSS 25 software. Data analysis used multiple linear regression. The results of this study indicate that due professional care has a positive effect on audit quality, competence has a positive effect on audit quality, time budget pressure has a negative effect on audit quality, and work experience does not affect audit quality.

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1. Introduction

A public Accountant is an accountant who has permission from the minister of finance or other authorized officials to carry out public accounting practices, such as carrying out evaluations and assessments related to the fairness of financial reports produced by management (Indonesia, 2011). Financial statements that public accountants have audited are more reliable than financial reports that have not been audited. Financial reports provide a variety of quantitative financial information that is needed as a means of decision-making by both internal and external parties of the company (Natalina et al., 2022). However, ensuring that financial reports are presented honestly without being manipulated is very difficult. According to (Hariyanto, 2021), the Public Accounting Firm needs an auditor to carry out its functions as an executor in carrying out the services provided to guarantee the relevance and reliability of the company's financial statements to increase the confidence of the parties concerned regarding the company.

Audit quality is an examination that is carried out critically and systematically by an independent party on the financial statements that have been prepared by management along with the bookkeeping records and supporting evidence to be able to provide an opinion regarding the fairness of the financial statements (Agoes, 2013). Audit quality is the most important part in presenting an audit report on a company that an independent auditor carries out. An auditor must be able to produce quality audit reports. Good audit quality will produce an audit report per the company's financial condition. Audit findings or violations may be found in the client's accounting system and report them in the form of an audit report. In carrying out his

duties, an auditor must have certain qualifications to meet the types and evidence to reach appropriate audit conclusions and produce high audit quality.

Due Professional Care means careful and thorough professional skills (Sitorus & Pramudianti, 2022). Accuracy includes consideration of the completeness of audit documentation, the adequacy of audit evidence, and the accuracy of audit reports (Alvin et al., 2008). According to SPAP (Publik, 2011), the auditor must obtain adequate assurance that the financial statements are free from material errors, whether caused by errors or fraud. Based on the research of (Yuliarti & Kristianto, 2022) and (Sa'adah & Challen, 2022) stated that due professional care had a positive effect on audit quality, while (Sitorus & Pramudianti, 2022) and (Hariyanto, 2021) stated that due professional care did not affect audit quality.

Competence is an aspect of a person's ability, including knowledge, skills, attitudes, values or personal characteristics that enable workers to succeed in completing their work (Anggraini & Sapariyah, 2019). A person with special expertise in auditing, if he does the job of auditing a person's financial statements, will produce a quality audit report compared to an auditor who does not have special expertise in auditing financial statements (Pratiwi et al., 2020). Based on research Supit (Supit et al., 2022) and Natalina (Natalina et al., 2022) stated that competence has a positive effect on audit quality, while Pratiwi (Pratiwi et al., 2020) and Anggraini (Anggraini & Sapariyah, 2019) state that competence does not affect audit quality.

Time budget pressure is when an auditor must complete assignments on time according to a predetermined time limit (Herlina et al., 2019). Time pressure forces the auditor to complete their duties quickly. When the auditor is faced with time pressure, it will tend to cause various reactions, and some react by carrying out functional behavior or even dysfunctional behavior (Wulandari et al., 2019). Based on the research by (Amrulloh & Satyawan, 2021) and (Fauzan et al., 2021) it is stated that time budget pressure has a positive effect on audit quality, while research by (Sumiarta et al., 2021) and (Simangunsong, 2020) states that time budget pressure has a negative effect on audit quality.

The last variable, namely the auditor's work experience, is a learning process for developing the potential of an auditor while interacting with audit assignments carried out over a certain period (Anam et al., 2021). The more experience one has, the better the auditor's performance and the better the resulting of audit quality. Based on the research by (Natalina et al., 2022) and (Kristanti et al., 2021) it is stated that work experience has a positive effect on audit quality, while the research by (Sitorus & Pramudianti, 2022) and (Supit et al., 2022) states that work experience does not affect audit quality.

It is important to know the effect of due professional care, competence, time budget pressure and work experience on audit quality in order to assist auditors in producing quality audit reports. This study aims to empirically prove the effect of Due Professional Care, Competence, Time Budget Pressure and Work Experience on audit quality.

2. Research Method

This research design is quantitative. The data used are primary data obtained through distributing questionnaires. The auditors who became the study population were those who worked at KAP Semarang City and were registered in the Directory of the Indonesian Association of Public Accountants (IAPI) in 2022 using a sample selection technique in the form of convenience sampling. The reason for using convenience sampling was due to social restrictions during the Covid-19 pandemic, so the sampled respondents were based on coincidence who met the criteria and obtained 103 respondents. This research uses SPSS 25 software, the data analysis used is a validity and reliability test, classical assumption test, and multiple linear regression analysis.

The measurement of this research variable uses indicators developed by previous researchers (1) Audit Quality, which is: Conformity of examination with audit standards and quality of inspection reports (Anam et al., 2021). (2) Due to Professional Care, the indicators used are Professional skepticism and adequate confidence (Panggabean, 2020). (3) Competence, the indicators used are Knowledge, special skills, and personal qualities (Susanti et al., 2021). (4) Time Budget Pressure, the indicators used are The auditor's understanding of the time budget, the auditor's responsibility for the time budget, performance evaluation from superiors, and the frequency of revisions for the time budget (Panggabean, 2020). (5) Work Experience, the indicators used are Length of time working as an auditor and number of inspection assignments (Kristanti et al., 2021).

3. Results And Discussions

3.1. Validity Test Results

Table 1. Validity Test Table

| Question | Person Correlation | Sig (2 Tailed) | Description |
|----------|--------------------|----------------|-------------|
| X1.1 | 0,807 | 0,000 | Valid |
| X1.2 | 0,857 | 0,000 | Valid |
| X1.3 | 0,817 | 0,000 | Valid |
| X1.4 | 0,799 | 0,000 | Valid |
| X1.5 | 0,827 | 0,000 | Valid |
| X2.1 | 0,660 | 0,000 | Valid |
| X2.2 | 0,809 | 0,000 | Valid |
| X2.3 | 0,700 | 0,000 | Valid |
| X2.4 | 0,713 | 0,000 | Valid |
| X2.5 | 0,732 | 0,000 | Valid |
| X3.1 | 0,535 | 0,000 | Valid |
| X3.2 | 0,643 | 0,000 | Valid |
| X3.3 | 0,465 | 0,000 | Valid |
| X3.4 | 0,600 | 0,000 | Valid |
| X3.5 | 0,833 | 0,000 | Valid |
| X3.6 | 0,809 | 0,000 | Valid |
| X4.1 | 0,658 | 0,000 | Valid |
| X4.2 | 0,736 | 0,000 | Valid |
| X4.3 | 0,807 | 0,000 | Valid |
| X4.4 | 0,708 | 0,000 | Valid |
| X4.5 | 0,807 | 0,000 | Valid |
| Y1 | 0,596 | 0,000 | Valid |
| Y2 | 0,609 | 0,000 | Valid |
| Y3 | 0,711 | 0,000 | Valid |
| Y4 | 0,779 | 0,000 | Valid |
| Y5 | 0,695 | 0,000 | Valid |

Source: Primary Data, processed in 2022

Based on The table above shows that all question items in the due professional care, competency, time budget pressure and work experience variables have met the element of validity (significance value less than 0.05) and can be used in research.

3.2. Reliability Test Results

Table 2. Reliability Test Table

| Variable | Cronbach's Alpha | Information |
|-----------------------|------------------|-------------|
| Due Professional Care | 0.877 | Reliable |
| Competence | 0.754 | Reliable |
| Time Budget Pressure | 0.729 | Reliable |
| Work experience | 0.799 | Reliable |
| Audit Quality | 0.708 | Reliable |

Source: Primary Data, processed in 2022

Based on The table above shows that the Cronbach's alpha value for the due professional care variable is 0.877, competence is 0.754, time budget pressure is 0.729, work experience is 0.799 and audit quality is 0.708. Existing statements can be concluded that this questionnaire is reliable because it has a cronbach's alpha greater than 0.7.

3.3. Classical Assumption Test Results

a. Multicollinearity Test Results

Table 3. Multicollinearity Test Table

| Variable | Tolerance | VIF |
|-----------------------|-----------|-------|
| Due Professional Care | 0.906 | 1.104 |
| Competence | 0.905 | 1.105 |
| Time Budget Pressure | 0.957 | 1.045 |
| Work experience | 0.948 | 1.055 |

Source: Primary Data, processed in 2022

Based on the table above results of the multicollinearity test, it can be seen that the Tolerance value for each variable greater than 0.1 and the VIF value is less than 10, thus it can be concluded that the regression equation model does not have multicollinearity problems (multicollinearity free).

b. Heteroscedasticity Test Results

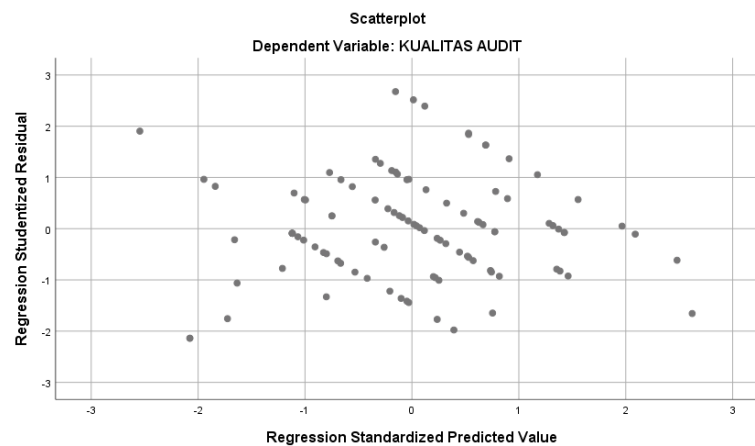


Figure 1. Image of Heteroscedasticity Test

The scatterplot graph above shows that the points spread randomly both above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity.

c. Normality Test Results

Table 4. Normality Test Table

| | |
|-------------------------|---------------------|
| N | 103 |
| Test Statistics | ,070 |
| asympt. Sig. (2-tailed) | 0.200 ^{CD} |

Source: Primary Data, processed in 2022

Based on the results of the normality test above, it can be seen that the Asymp. Sig. (2-tailed) is 0.200, which means the Asymp value. Sig. (2-tailed) greater than 0.05 ($0.200 > 0.05$). These results can be concluded that all data is normally distributed.

d. Result of Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis Table

| Variable | β | t | sig |
|-----------------------|---------|--------|------|
| (Constant) | 11062 | 6,863 | .000 |
| Due Professional Care | .374 | 7,665 | .000 |
| Competence | .294 | 6,628 | .000 |
| Time Budget Pressure | -.055 | -2011 | 047 |
| Work experience | -.083 | -1,915 | 058 |

Source: Primary Data, processed in 2022

Based on the results of the multiple linear regression analysis test, the coefficient for the independent variable $X_1 = 0.374$, $X_2 = 0.294$, $X_3 = -0.055$, $X_4 = -0.083$ and a constant of 11.062 so that the regression equation model obtained is:

$$Y = 11.062 + 0.374 X_1 + 0.294 X_2 + -0.055 X_3 + -0.083 X_4 + e$$

3.4. Hypothesis Test Results

a. Partial Significance Test Results (t test)

Table 6. Test Table t

| Variable | Coefficient | t-count | Sig | Conclusion |
|-----------------------|-------------|---------|------|-------------|
| (Constant) | 11062 | 6,863 | .000 | |
| Due Professional Care | .374 | 7,665 | .000 | Take effect |
| Competence | .294 | 6,628 | .000 | Take effect |
| Time Budget Pressure | -.055 | -2011 | 047 | Take effect |
| Work experience | -.083 | -1,915 | 058 | No effect |

Source: Primary Data, processed in 2022

Based on the table above, it can be seen the results of statistical tests between the independent and dependent variables as follows:

- a) The due professional care variable shows a t-count value of 7.665 and a significance value of $0.000 < 0.05$, so it can be concluded that due professional care has an effect on audit quality.
- b) The competency variable shows a t-count value of 6.628 and a significance value of $0.000 < 0.05$, so it can be concluded that competence influences audit quality.
- c) The time budget pressure variable shows a t-count value of -2.011 and a significance value of $0.047 < 0.05$, so it can be concluded that time budget pressure affects audit quality.
- d) The work experience variable shows a t-count value of -1.915 and a significance value of $0.058 > 0.05$, so it can be concluded that work experience has no effect on audit quality.

b. Simultaneous Significance Test Results (Test F)

Table 7. F Test Table

| F-count | sig | Conclusion |
|---------|-------|-----------------------|
| 38,533 | 0.000 | Significant influence |

Source: Primary Data, processed in 2022

Based on the simultaneous test results above, it is known that the P-value (sig) is 0.000 or less than 0.05 so it can be concluded that there is a positive and significant influence simultaneously between due professional care, competence, time budget pressure and work experience on audit quality at the Semarang City Public Accounting Firm.

c. Test Results for the Coefficient of Determination (R^2)

Table 8. Determination Coefficient Test (R^2)

| R | R Square | Adjusted R Square | std. Error of the Estimate |
|-------|----------|-------------------|----------------------------|
| .782a | .611 | .595 | 1,272 |

Source: Primary Data, processed in 2022

Based on the test results of the variable contribution in this study, it can be seen from the value of the coefficient of determination (R Square) of 0.611 or 61.1%. It can be interpreted that audit quality variables can be explained by independent variables consisting of due professional care, competence, time budget pressure and work experience while the remaining 0.389 or 38.9% is explained by other variables outside the research model.

3.5 Effect of Due Professional Care on Audit Quality

Results testing with SPSS 25 shows that the due professional care variable has a positive effect on audit quality. This is evidenced by a coefficient value of 0.374 and a significance value of 0.000 (less than 0.05). This means that if the value of due professional care has increased, then audit quality will have increased by 0.374 so that the higher the careful and thorough professional skills possessed by the auditor, the resulting audit will be of higher quality so that the hypothesis (H1) is accepted.

Auditor is someone who is professional and responsible in carrying out their duties diligently and thoroughly. Carefulness includes consideration of the completeness of the documentation audit, the adequacy of audit evidence and the appropriateness of the audit report. As a professional auditor, one should not take careless actions or act with bad intentions, but the auditor is not expected to always be perfect (Alvin et al., 2008). The results of this study are supported by research conducted by (Yuliarti & Kristianto, 2022) and (Sa'adah & Challen, 2022) which state that due professional care has a positive effect on audit quality.

3.6 The Effect of Competence on Audit Quality

The test results with SPSS 25 show that the competency variable has a positive effect on audit quality. This is evidenced by a coefficient value of 0.294 and a significance value of 0.000 (less than 0.05). This means that if the competency value increases, the audit quality will increase by 0.294 so that the higher the competency of the auditor, the higher the quality of the audit produced, so that the hypothesis (H2) is accepted. Competence is an ability and expertise that must be possessed by the auditor to carry out audit tasks. The

results of this study are supported by research conducted by (Supit et al., 2022) and (Natalina et al., 2022) which state that competence has a positive influence on audit quality.

3.7 Effect of Time Budget Pressure on Audit Quality

The test results with SPSS 25 show that the time budget pressure variable has a negative effect on audit quality. This is evidenced by a coefficient value of -0.055 and a significance value of 0.047 (less than 0.05). This means that if the value of time budget pressure increases, then audit quality will decrease by 0.055 so that the higher the time budget pressure, the audit quality will decrease so that the hypothesis (H3) is accepted. When the auditor is faced with time budget pressure, there is a tendency that the auditor will show dysfunctional reactions such as reducing audit procedures, reducing the effectiveness and accuracy of gathering audit evidence (Wulandari et al., 2019). The results of this study are supported by research conducted by (Sumiarta et al., 2021) and (Simangunsong, 2020) which states that time budget pressure has a negative effect on audit quality.

3.8 Effect of Work Experience on Audit Quality

The test results with SPSS 25 show that the work experience variable has no effect on audit quality. This is evidenced by a coefficient value of -0.083 and a significance value of 0.058 (more than 0.05). This means that there is no effect between work experience on audit quality so that the hypothesis (H4) is rejected. This is because the auditor believes that the longer they become auditors, it does not make it easier for the auditor to find the causes of errors and it is still difficult to provide good recommendations to reduce the causes of these errors, where there are still many companies that are not willing to provide data and information. required by the auditor to be used as audit material, so it is difficult to achieve good audit quality even though the auditor is experienced (Ilhamsyah, 2018). The results of this study are supported by research conducted by (Sitorus & Pramudianti, 2022) and (Supit et al., 2022) which state that work experience does not affect audit quality.

3.9 Effect of Due Professional Care, Competence, Time Budget Pressure and Work Experience on Audit Quality

The test results on the simultaneous significance test show that competency, skepticism, accountability and work experience have a significance value of 0.000 and have an F_{count} of 38,533 while F_{table} is 1.35, so F_{count} is greater than F_{table} ($38,533 > 1.35$). So it can be concluded that due professional care, competency, time budget pressure and work experience simultaneously influence the quality of audits produced by auditors at Public Accounting Firms in Semarang City. From the results of analysis testing it can be seen that the acquisition of multiple linear regression calculations, the coefficient of determination is 0.611 or 61.1%. From this value it has implications that due professional care, competency, time budget pressure and work experience affect audit quality by 61.1% and the remaining 38.9% is influenced by other variables outside the model included in this study. These results indicate that due professional care, competency, time budget pressure and work experience can affect the improvement of audit quality produced by auditors at Public Accounting Firms in Semarang City.

4. Conclusion

Based on the results of research on the effect of due professional care, competence, time budget pressure and work experience on audit quality (a study of auditors working at KAP Semarang), it can be concluded that due professional care has an effect on audit quality, competence has an effect on audit quality, time budget pressure affects audit quality and work experience does not affect audit quality. There are research weaknesses, namely only using the object of KAP research in Semarang, so that the research results cannot be generalized to all objects regarding audit quality. It is hoped that further research can expand the scope of research. Another research suggestion It is hoped that further research can expand the scope of research. (2) The research results for the work experience variable show that work experience does not affect audit quality, therefore further research can add other independent variables that can affect audit quality.

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