

# **Performance of Auditors During the Years of the Pandemic and Contributing Factors**

## **Abstract**

The current COVID-19 pandemic is causing the global economy to experience disruption, increasing the risk of material misrepresentation. Therefore, in providing income regarding the fairness of the audited financial statements, an auditor must have experience, professional ethics, and professionalism to achieve good auditor performance. This study aims to determine auditor experience, professional ethics, and auditor professionalism on auditor performance. The research method uses multiple linear regression with primary data and data collection using a questionnaire distributed to auditors in Jakarta, Bogor, Depok, Tangerang, and Bekasi who feel the impact of the COVID-19 pandemic with a total sample of 201 respondents. The results showed that the experience of auditors and professional auditors had a significant effect on auditor performance, while professional ethics did not affect. According to what has been determined not to act according to personal wishes, an auditor must apply professional ethics. Auditors must also improve their professionalism to get good performance even during a pandemic.

**Keywords:** Auditor Experience, Professional Ethics, Professionalism, Auditor Performance, Pandemic

## INTRODUCTION

An auditor conducting an audit of financial statements works to benefit his client and other parties interested in the audit financial report. Relevance and reliability are two of the main qualities that make accounting information helpful in making decisions (Shuhidan et al., 2015; Socea, 2012). Financial reports need to be checked by auditors to assure users that the financial statements are of relevant quality, reliable, and according to the criteria of financial accounting standards applicable in Indonesia (Choudhary, 2018; Gold & Heilmann, 2019; Sarwoko & Agoes, 2014).

The current conditions of the Covid-19 pandemic have disrupted the global economy, which can increase the risk of errors in reporting. An accountant will examine the financial statements presented by a company to prove fairness, correctness, and conformity with the evidence held by the company (Ivan, 2016; Xiao et al., 2020). An auditor is responsible for ensuring that the audit continues to be of a high quality and performs as expected, as well as for obtaining sufficient relevant audit evidence to support the audit conclusion (Nolder & Kadous, 2018; Zuca, 2015). The anticipated response of the auditor is to adapt the audit evidence gathering techniques, revise the process of recognizing and assessing the risk of managerial errors, and vary the scheduled audit procedures by executing alternative procedures and suitable follow-up audits (Cao et al., 2015; Paino et al., 2014; Petraşcu & Tieanu, 2014). During this period, auditors must also comprehend many economic policy packages, rules, and non-routine transactions.

A resulting audit is a form of the investigation result in an independent accountant's report. Audit functions to obtain reliable information because it has a significant impact if it contains errors so

that an independent third party is needed to double-check and ensure the correctness of delivery, form, content, and adequacy of the information (Ado et al., 2020; Al-Dmour, 2018; Wakil et al., 2020). An auditor who performs and plans an audit and evaluates the effects of the audit's identified misstatements and uncorrected misstatements (Eilifsen & Messier, 2015). The auditor's judgment about materiality is a professional policy issue that affects the auditor's perception of possible financial reporting needs (Aqel, 2011; Wedemeyer, 2010). The level of the materiality of a financial report will not be the same, depending on the financial statements' size. In fact, in determining the materiality level of financial statement misstatement between auditors, it varies according to the situational aspects.

The situational aspect is the aspect that occurs, namely the professionalism of the auditors themselves (Hurtt, 2010). Considering the level of materiality requires a professional auditor as an independent party. With professionalism, someone will carry out their duties even though they reduce their extrinsic rewards (Miao et al., 2020; Niguse & Getachew, 2019). Also, with professionalism, a person will be able to make decisions without pressure from other parties, will always exchange ideas with fellow professions, and always assume that the most authorized to judge his work are fellow professions so that with exemplary professionalism the ability to consider the level of the materiality of financial reports are getting more precise too (Afifah et al., 2015; Peytcheva & Warren, 2011).

Apart from professionalism, an auditor must adhere to the Indonesian Institute of Accountants' professional ethics to avoid situations of unfair competition. Several lawsuits allege that a significant number of accountants have

committed fraud in analyzing a company's financial statements, bringing the profession of accountants under a very intense public scrutiny (Humphrey et al., 2018; Whittle et al., 2016). After releasing a company's financial results, an auditor can express an opinion if he or she possesses professional ethics.

The auditor's performance is a criterion for measuring the success or failure of a job; it is the consequence of the auditors' work in carrying out their obligations and performing their duties. Clients and the general public place a great emphasis on auditor performance when evaluating audit outcomes (Nehme et al., 2019). An auditor's performance shows the auditor's capability in doing work following audit standards (Yan & Xie, 2016). Auditors are required to have appropriate work experience in the profession in which they are involved, as well as technical qualifications and auditing company experience, in accordance with the Public Accountant Professional Standards.

Auditors who are more experienced are usually less likely to make mistakes when auditing financial statements (Ocak et al., 2020). Therefore, experience is an essential factor for an auditor to have. Audit experience is experienced in auditing company financial statements. The more often someone does the same job, the more skilled and faster they will be in completing the job (Carvalho & da Palma, 2018). Experience is also individual in the form of learning from the past for the future. Work experience is closely related to the length of service and the number of audits conducted by auditors (Argento et al., 2018; Wines, 2011). Experience is one source of increased auditor expertise that can come from experience in auditing and accounting. The longer the work period as an auditor will affect his professionalism.

Auditor professionalism affects internal auditors' performance with five dimensions: professional dedication, social obligation, independence, confidence in professional regulations, and relationships among professions (Barrainkua & Espinosa-Pike, 2018; Dali & Mas'ud, 2014; Dali & Setiawan, 2013). However, other factors influence the company's culture, which is the company's values and philosophy. Professionalism means that auditors must carry out their duties with sincerity and care and avoid negligence and dishonesty (Baud et al., 2019).

Every auditor needs to uphold professional ethics. Professional ethics for auditors is the science of good and bad judgments about moral rights and obligations (Barrainkua & Espinosa-Pike, 2018). Auditors must maintain standards of ethical behavior to produce quality audits and improve auditor performance (Ardelean, 2013; Rahmina & Agoes, 2014). Professional ethics is a moral standard for professionals who can make decisions objectively and not subjectively, dare to be responsible for all actions and decisions, and have expertise and abilities in their profession.

The purpose of this study is to investigate the impact of auditor experience, professional ethics, and auditor professionalism on auditor performance. This study provides public accounting companies with information to consider and include into auditor performance. This research can also provide more insight, information, and reference material for comparison and direction in future studies.

## **METHOD**

This study utilizes survey responses from auditors in Jakarta, Bogor, Depok, Tangerang, and Bekasi to collect primary data. This study employs multiple linear regression analysis to answer the research

questions, with auditor experience (EXP), professional ethics (ETS), and auditor professionalism (PRO) serving as independent factors and auditor performance (PRF) serving as dependent variables.

$$PRF = A_0 + A_1EXP_1 + A_2ETS_2 + A_3PRO_3 + e$$

Where  $A_1$ ,  $A_2$ ,  $A_3$  are coefficients, and  $e$  is an error. Prior to executing the regression procedure, a normality test must be conducted to validate certain assumptions. The objective of the normality test is to evaluate if the data in the study are regularly distributed or not. Normally distributed data is essential for a reliable regression model. If the data does not fall inside the region of the diagonal line and does not adhere to the diagonal line or the normal distribution pattern, a biased result will be obtained. Secondly, the multicollinearity test. The objective of the multicollinearity test is to determine whether or not the independent variables in a regression model are correlated. A good model is one in which the independent variables have no correlation. The heteroscedasticity test comes third.

The heteroscedasticity test tries to determine if there is an inequality in variance between the residuals of one observation and those of another inside

the regression model. A model that does not exhibit heteroscedasticity is a good one. Autocorrelation is the fourth test. The autocorrelation test is a condition in which the residuals from one observation to the next in a time series are correlated. A good regression model requires no autocorrelation.

## RESULTS AND DISCUSSION

This study collected data from questionnaires to auditors in Jakarta, Bogor, Depok, Tangerang, and Bekasi, totaling 201 respondents. The percentage of each observation where male respondents were 54.2%, and female respondents were 45.8%. If from the age group, the average respondent who filled out this questionnaire was between the ages of 21 and 40 with a percentage of 77%, and from the length of time the respondents served as auditors, most of them were at the age of 3 years to 5 years with a percentage of 70%.

The normalcy test seeks to determine whether or not confounding errors in a linear regression model are correlated. Based on the test results using a histogram graph, the data is normally distributed if the distribution pattern deviates to the left, as indicated by the histogram graph. Using the Kolmogorov-Smirnov, a test for data normality was conducted.

Table 1. Normality Results

		Unstandardized Residual
N		201
	Mean	0E-7
	Std. Deviation	1.97442613
	Absolute	.066
	Positive	.036
	Negative	-.066
Kolmogorov-Smirnov Z		.933
Asymp. Sig. (2-tailed)		.349

The multicollinearity test seeks to identify any deviations in the linear connection between the independent variables in the regression model. This test for multicollinearity employs tolerance and VIF values. The test findings indicate that the intrinsic value, work environment, and market considerations variables have a tolerance value greater than 0.10 and a VIF value

less than 0.1, indicating that none of the variables exhibit multicollinearity. The heteroscedasticity test seeks to establish if there is an inequity between residual variances for all data in the regression model. The results of the glejser test indicate that all variables are significant if their values are greater than 5 percent (sig. value), hence it may be concluded that the data lack heteroscedasticity.

Table 2. Multicollinearity, Heteroscedasticity, and Autocorrelation Results

Variable	Collinearity		Sig.	Durbin-Watson
	Tolerance	VIF		
EXP	.980	1.020	.992	
ETS	.981	1.240	.533	
PRO	.847	1.019	.970	

The autocorrelation test tries to evaluate whether there is a correlation between the variables of the prediction model and the passage of time. Consequently, if the assumption of autocorrelation is made in the prediction model, the disturbance values are no longer paired independently, but are instead paired in autocorrelation. The results of the Durbin-Watson test indicated that the Durbin-Watson value was 2.090, where the limit ranged from 1 to 3, hence it was determined that there was no autocorrelation.

$$\text{PRF} = 8.509 + 0.294\text{EXP}_1 + 0.233\text{ETS}_2 + 0.274\text{PRO}_3 + e$$

A constant value of 8.509 shows that if the auditor experience (EXP), professional ethics (ETS), and auditor professionalism (PRO) are all equal to zero, the auditor performance (PRF) is equal to 8.509. The regression coefficient for the EXP variable is 0.294, which indicates that if all other variables are held constant and EXP grows by 1 unit, the PRF will increase by 0.294 units. The regression coefficient for the ETS

variable is 0.233, which indicates that if all other independent variables are held constant at 0.233 and ETS increases by 1 unit, the PRF will also increase by 0.233 units. The regression coefficient for the PRO variable is 0.274, which indicates that if the other independent variables are held constant and the PRO variable increases by one unit, the PRF will also rise by 0.274 units.

The partial test findings (t-test) indicate that auditor experience (EXP) and auditor professionalism (PRO) have a substantial impact on auditor performance (PRF), although professional ethics (ETS) have no effect. While concurrently, all evaluated variables have a considerable impact on the auditor's professionalism (PRO) ( $F_{\text{count}} 4.91 > F_{\text{table}} 1.67$ ). The F test analyzes the influence of all independent variables combined on the dependent variable. Whether or not the constructed model is significant, the F test results will be advantageous. If the model is reliable, it can be used to forecast or anticipate future situations.

As a business grows, it must be more prudent in selecting a public

accounting firm to audit its financial statements and render a judgment on the accounts' fairness (Quick, 2020). In accordance with the Public Accountant's Professional Standards, auditors' audits can be of high quality if they comply with auditing requirements or standards (DeFond & Zhang, 2014; Zhu & Zheng, 2020). The quality of the auditors depends on two things, namely the technical ability of the auditors who are represented in professional experience and education, and the quality of the auditors in maintaining their mental attitude. For internal auditors, experience is one of the best ways to learn, and this learning will result in auditors having a deeper understanding of auditing techniques (Herda & Martin, 2016). The more years of experience an auditor has, the more capable and proficient he is in mastering his responsibilities and the activities that comprise auditing (Du et

al., 2018). Auditors with more experience have a greater comprehension.

They are also better able to provide a reasonable explanation for the errors that are found in the financial statements and to classify errors based on the audit objectives and the structure of the accounting system that is used underneath. Additionally, auditors gain the ability to confront and overcome challenges and difficulties in the performance of their duties, as well as to maintain emotional self-control in relation to the parties being examined, as a result of their experience (Zahmatkesh & Rezazadeh, 2017). In addition to knowledge and expertise, experience as an auditor makes a significant contribution to improving both the auditor's competence and the quality of the audit's performance (St Ramlah et al., 2018).

Table 3. Regression Results

Variable	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
Constant	8.509	4.877		1.745	.088
EXP	.294	.131	.298	2.240	.030
ETS	.233	.196	.171	1.188	.241
PRO	.274	.136	.281	2.011	.050

An auditor must have professionalism so that the skills have accurate and reasonable analysis (Heyrani et al., 2016). Auditors are required to behave appropriately as possible with the quality and expertise they have in completing responsibilities within the specified time. The professionalism possessed by an auditor must be maintained among the public and other users of information. Auditor professionalism can be reflected in the attitudes and behavior of the auditors themselves (Heyrani et al., 2016). If the

auditors do not have or have lost their professionalism, the auditor will not be able to produce satisfactory performance, so that the trust from the public will be lost so that the higher the level of professionalism, the higher the performance results produced by the auditors (Afandi et al., 2020; Barrainkua & Espinosa-Pike, 2018; Sulistyowati & Supriyati, 2016).

High professionalism will make auditors trust and rely on to carry out their work and produce the expected results. The professionalism of an auditor makes

this an essential indicator that an auditor must have to carry out his duties and responsibilities (Argento et al., 2018). If professionalism has been applied within the auditor, it will improve the auditor's performance. People's views and demands for transparency and good government can be achieved.

Ethics is concerned with ideal human character and the exercise of self-discipline that exceeds statutory requirements (Ardelean, 2013). The principles of professional ethics state the professional recognition of the responsibility of auditors to the public, accountants, and colleagues (Asmara, 2019).

The principles of professional ethics also guide members in fulfilling their professional responsibilities. The principles of professional ethics call for a commitment to behave respectfully, even at the cost of personal gain. Auditors who meet the principles of professional ethics will provide a high sense of responsibility for their work (Asmara, 2019). A sense of responsibility makes auditors try their

best to complete their work correctly and with quality.

## CONCLUSION

The purpose of this study is to determine the impact of auditor experience (EXP), professional ethics (ETS), and professional auditor (PRO) on auditor performance during a pandemic (PRF). Based on the results and discussion, this study concludes that for a partial test, the experience of auditors and auditors' professionalism affects the performance of auditors during a pandemic, while professional ethics does not affect. The simultaneous test shows that the experience of auditors, professional ethics, and auditors' professional influence on auditor performance during a pandemic. In carrying out his duties, an auditor must apply professional ethics according to what has been determined to not act according to personal wishes. Auditors must also improve their professionalism to get good performance even during a pandemic.

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