

THE EFFECT OF AUDITOR'S EXPERIENCE AND AUDITOR'S PROFESSIONALISM ON AUDITOR'S PERFORMANCE DURING THE COVID-19 PANDEMIC AT THE PUBLIC ACCOUNTING OFFICES DKI JAKARTA AND SURABAYA

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ABSTRACT

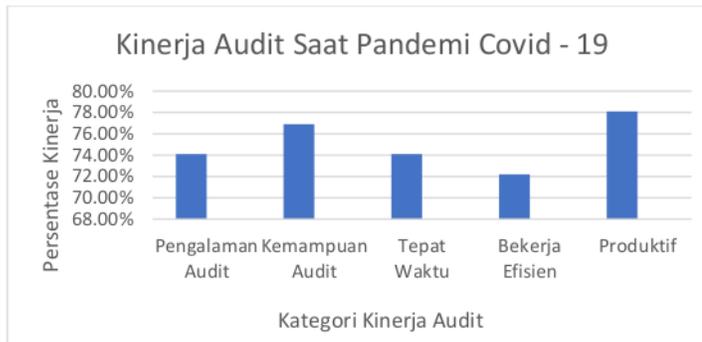
The purpose of this study was to determine the auditor's experience and auditor's expertise in the auditor's performance during the Covid-19 pandemic at DKI Jakarta and Surabaya audit firms. The subjects of this survey are accounting firms in DKI Jakarta and Surabaya. The method of this study is a primary data type and quantitative. The sample KAPs used was 9 KAPs, and the respondents were 170 accountants. The sampling method is the analysis of the external model (measurement model) and the analysis of the internal model (structural model) using the multivariate structural equation model (SEM) SmartPLS 3. Some of the results of this study suggest that the examiner's experience affects the examiner's performance, not the examiner's expertise. About auditor performance. At the same time, the coefficient of determination (R²) has a value of 0.96 or 96%. This means that the auditor's performance is influenced by the auditor's experience and the auditor's expertise is 96%.

Keywords : Auditor Experience, Auditor Professionalism, Auditor Performance.

PRELIMINARY

Background

Public Accounting Firm (KAP) is a business engaged in services in the form of compliance review services, operational reviews and financial report reviews in the form of individuals, civil partnerships, firms or other types of business in accordance with the foreign or local public accounting profession. The evolution of the accounting profession is commonly known as the validation service provided to users of financial information. Certified accountants should be instructed in professional practice, such as general standards, fieldwork standards, reporting standards, etc., based on the auditing standards of the Indonesian Association of Certified Accountants (IAPI). Reporting and fieldwork standards that control the collection of necessary information and other activities by the auditor during the audit and require the auditor to produce an overall report of the audited financial statements.



Source: Processed by researchers, 2022

Figure 1

Audit Performance During the Covid-19 Pandemic

Based on the image above, the Covid-19 pandemic shows that the easy spread of the virus has changed the activity of the community. This has led the government to introduce widespread social restrictions to predict the spread of the virus. As a result, people who normally work in the office are encouraged to work from home, changing work patterns. This condition also affects the performance of the accountants and auditors profession as seen from the punctuality of work, audit experience, audit ability, working efficiently and productively at work. For this reason, during this pandemic, auditing is also affected due to the implementation of social distancing, so that meetings with clients are limited and it is necessary to use technology so that audits can still be carried out.

According to Budiandru et al (2019: 2732) Public accountants (AP) in carrying out their profession have been regulated by a professional code of ethics. This code of ethics concerns the public interest, professional responsibility, integrity, independence, objectivity, competence, confidentiality, professional prudence, and technical standards for an auditor in carrying out their duties. A Public Accountant assigned to a Public Accounting Firm has obtained a license to provide audit services on financial statements, assurance services, review services on historical financial reports and is able to provide services related to accounting, management and finance for both local and foreign nationals.

One of the cases that happened to the Public Accounting Firm of Satrio, Bing, Eny and Rekan (Partner Deloitte Indonesia) in October 2019 was given administrative sanctions in the form of imposition of sanctions on AP and KAP by OJK. This KAP has audited the Annual Financial Statements of PT SNP Finance (Financial Company) and provided an unqualified opinion. Based on the results of the examination conducted by OJK that PT. SNP Finance, which is included in

the Colombia Group, has been indicated to present financial reports that are not in accordance with the company's financial condition, which is detrimental to KAP Satrio, Bing, Eny and Partners. The audited Annual Financial Report is used by PT. SNP Finance to issue MTN into non-performing loans and to obtain credit from banks. (Kontan.co.id, accessed on July 18, 2021).

Public Accounting Firms (KAPs) that have a high reputation do not always have good auditor performance. With the decline in auditor performance, it can increase failure to audit clients' financial statements and have violated the code of ethics by providing opinions based on insufficient evidence. According to Nath et al, (2020: 147) Auditor performance is an important role in examining a company's financial statements objectively which aims to ensure that the financial statements present fairly based on applicable accounting principles. Measurement of auditor performance can be seen from the quality and quantity of work. Quality of work by completing work on the knowledge, abilities and skills possessed by the auditor while the quantity of work is the result of work completed with the target as the responsibility of the auditor's work.

According to Budiandru (2021: 286) the quality of the audit indicates the possibility that the auditor will find intentional or unintentional errors in the company's financial statements that are reported and contained in the auditor's report. Auditor quality can be seen from work experience and length of work as an auditor. The longer the work period as an auditor, the more experience you have. According to Gyer et al, (2018: 32) auditor experience is the auditor's experience in auditing financial statements both in terms of the length of time and the number of assignments that have been handled. In theory, the increasing work experience of auditors can have a positive effect on auditor performance. So that someone judges performance according to the experience they have.

This is in accordance with research conducted by (Setiawan. A, 2022: 2) which states that auditor experience has a positive effect on auditor performance. However, research conducted by (Listiana, 2018: 6) shows different results that auditor experience has no effect on auditor performance. So that the length of time an auditor works cannot affect the performance of the auditor.

According to Istiariani (2018: 64) with the research title "The Effect of Independence, Professionalism and Competence on the Performance of BPKP Auditors (Case Study on Central Java BPKP Auditors). This study used convenience sampling method for the sampling. The data analysis used is SEM - Partial Least Square which is a multivariate analysis used to analyze several variables simultaneously. The sample in this study were 100 government internal auditors at BPKP

RI Representatives of the Central Java Region. Based on the results of this study indicate that partially auditor independence ⁶ has a positive influence on auditor performance. Auditor professionalism has a positive influence on auditor performance and auditor competence has a positive influence on auditor performance so that the performance of government internal auditors and state financial accountability is increasing. Simultaneously there is an influence between independence, professionalism and competence on auditor performance.

In theory, if the professionalism of the auditor increases, it will improve the performance of the auditor. In addition, with professionalism, a person will be able to make decisions without pressure from other parties, will always exchange ideas with fellow professionals, and always assume that the most authorized to assess his work are fellow professionals so that with good professionalism, the ability to consider the level of materiality of a financial report is increasingly appropriate.

The audit phenomena during the COVID-19 pandemic are as follows:

1. The existence of travel and access restrictions, and the availability of audit staff to obtain sufficient and relevant audit evidence results are not optimal.
2. The tendency for material misstatement, whether caused by error or fraud, is more prone to occur during economic disturbances.
3. The increasing prevalence of the risk of material misstatement in management's assertions in the financial statements.
4. Economic uncertainty around the world as well as increasing business and operating uncertainty for many entities during the COVID-19 pandemic may present challenges to auditors' judgment.

KAJIAN TEORI DAN KERANGKA BERPIKIR

Teori Agensi (*Agency Theory*)

According to Izzati et al (2021) Agency theory requires an independent position as an intermediary and the role of a third party between the principal and the agent. This third-party feature is to monitor the behavior of the manager as an agent and ensure that the agent is acting in the interests of the client. In the form of accountability to the agent, the party who can bridge the interests of the agent with the agent is the auditor. Management receives opinions from the auditor regarding the regularity of financial statements, which is the duty of the auditor. The credibility of the auditor is evident in the resulting audit performance.

Audit reports provide clients with early warning of the company's financial position. If financial statements that reflect the company's performance and status are fairly certified by the auditor, investors and other balance sheet users will be more confident in the company's data, and

balance sheet users will have these finances. You can use the tables to make the right decision. Company. Auditing is the collection and evaluation of evidence of information to determine and report the level of agreement between the information received and established standards.

Audits are conducted by a competent and independent person. A competent and independent auditor must take a professional attitude in conducting the audit. Auditor professionalism refers to professional skills and behavior. Ability is defined as knowledge, experience, adaptability, technical ability, and ability to acquire skills and enable auditors to act professionally.

According to Edwy et al. (2019: 17), the auditor's performance is the result of the work done by the auditor to perform his duties under the responsibility delegated to the auditor, whether the work was successful or unsuccessful. It will be the standard for judgment.

According to Tumundo et al (2019: 4948) audit experience is an auditor's experience obtained in examining financial statements, both from the number of tasks performed or the length of time spent as an auditor.

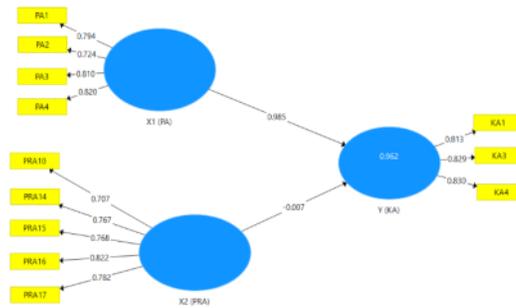
According to Sangadah (2022: 1139) Auditor professionalism is responsible for taking actions that are not simply fulfilling its own responsibilities as well as regulations of the laws and regulations of society, public accountants as professionals recognize the existence of a responsibility to community, clients and partners.

RESEARCH METHODS

This research method is a quantitative method and the type of primary data by collecting questionnaires. The sampling technique used is purposive sampling. The sampling technique is analysis of the outer model (measurement model) and analysis of the inner model (structural model) using the SmartPLS 3 Multivariate Structural Equation Model (SEM) technique. The population in this study is Public Accounting Firms throughout DKI Jakarta and Surabaya as many as 9 KAP with a total of 212 auditors and 170 auditors who are willing to fill out the questionnaire.

RESULTS AND DISCUSSION

(Table 1. Measurement Model / Outer Model)



Source : OutputSmartPLS, 2022

A measurement model of the convergent validity of the reflex index is evaluated using the ratio of the **item score / component score** to the composition **score calculated by PLS**. If it correlates with the configuration being measured > 0.70 , it can be described as high for individual reflection measurements. However, in early studies of measurement scale development, a load factor value of 0.50 to 0.60 may be sufficient.

(Table 2. Loading Factor)

	X1 (PA)	X2 (PRA)	Y (KA)
KA1			0.813
KA3			0.829
KA4			0.830
PA1	0.794		
PA2	0.724		
PA3	0.810		
PA4	0.820		
PRA10		0.707	
PRA14		0.767	
PRA15		0.768	
PRA16		0.822	
PRA17		0.782	

Source : OutputSmartPLS, 2022

This study has a loading factor value > 0.70 so it can be declared valid. The first indicator in the auditor's experience there are 4 indicators, namely PA1 showing results of 0.794, PA2 of 0.724, PA3 showing results of 0.810 and PA4 of 0.820. The second indicator of auditor professionalism has 5 indicators, namely PRA10 with a result of 0.707, PRA14 with a result of 0.767, PRA15 with a result of 0.768, PRA16 with a result of 0.822, PRA17 with a result of 0.782. The third indicator

of auditor performance has 3 indicators, namely KA1 of 0.813, KA3 with a result of 0.829, KA4 with a result of 0.830.

(Table 3. Average Variance Extracted)

	Cronbach's ...	rho_A	Composite ...	Average Va...
Y (KA)	0.763	0.764	0.864	0.679
X1 (PA)	0.798	0.809	0.867	0.621
X2 (PRA)	0.793	0.792	0.866	0.617

Source : *OutputSmartPLS*, 2022

Average Variance Extracted (AVE) value of auditor performance variable, auditor experience and auditor professionalism > 0.50 which means that each variable has good discriminant validity. In testing discriminant validity, the commonly used approach is the Fornell-Larcker Criterion (FLC) and Cross Loadings, which are indicators of latent constructs that are expected to be greater than the values of cross loadings on other latent constructs.

(Table 4. Fornell-Larcker Criterion (FLC))

	X1 (PA)	X2 (PRA)	Y (KA)
X1 (PA)	0.788		
X2 (PRA)	0.564	0.786	
Y (KA)	0.981	0.552	0.824

Source : *OutputSmartPLS*, 2022

The Fornell-Larcker Criterion (FLC) value on the auditor's experience variable has the highest FLC value in the latent construct itself, which is 0.788 compared to the FLC value in other constructs of 0.564 and 0.981. The value of the highest latent construct of FLC on the auditor professionalism variable is 0.786 and the value of other constructs is 0.552. the auditor's performance variable has the highest latent construct FLC value of 0.824.

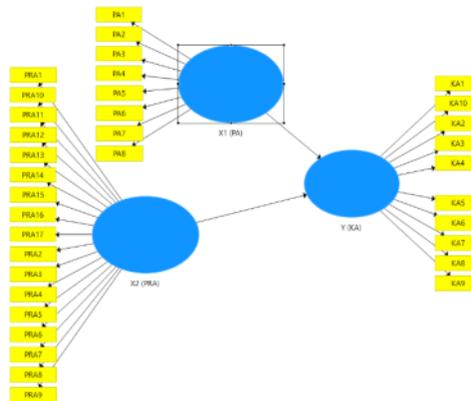
(Table 5. Cross Loading)

	X1 (PA)	X2 (PRA)	Y (KA)
KA1	0.794	0.471	0.813
KA3	0.810	0.434	0.829
KA4	0.820	0.459	0.830
PA1	0.794	0.471	0.813
PA2	0.724	0.413	0.576
PA3	0.810	0.434	0.829
PA4	0.820	0.459	0.830
PRA10	0.438	0.751	0.462
PRA14	0.472	0.763	0.439
PRA16	0.448	0.811	0.417
PRA17	0.407	0.815	0.407

Source : *Output*SPSS Versi 25.0, 2020

Based on the table above, it shows that the value of the relationship between the variable and its indicators is higher than the value of the relationship with other variables. Therefore, all latent variables have good discriminant validity or indicators in the indicator block of these variables are better than indicators in other blocks.

(Table 6. Structural Model / Inner Model)



Source : *Output*SmartPLS, 2022

The structural model test aims to confirm the R-squared value of each endogenous latent variable as the predictive power of the structural model.

(Table 7. Path Coefficient)

	X1 (PA)	X2 (PRA)	Y (KA)
X1 (PA)			0.982
X2 (PRA)			-0.002
Y (KA)			

Source : *OutputSmartPLS*, 2022

Auditor experience variable (X1) on auditor performance variable (Y) has a path coefficient value of 0.982, which means that auditor experience has a positive influence on auditor performance. Auditor professionalism variable (X2) has a path coefficient value of -0.002 on auditor performance (Y), which means that auditor professionalism has a negative influence on auditor performance.

(Table 8. Reliability Test Results)

Variabel	Cronbach's Alpha	Nilai Kritis	Keterangan
Pengalaman Auditor (X ₁)	0,798	0,700	Reliabel
Profesionalisme Auditor (X ₂)	0,793	0,700	Reliabel
Kinerja Auditor (Y)	0,763	0,700	Reliabel

Source : *OutputSmartPLS*, 2022

The results of Cronbach's alpha reliability of the auditor's experience instrument are 0.798, auditor professionalism is 0.793 and auditor performance is 0.763. Of the three instruments that have Cronbach's alpha value > 0.7, namely auditor experience, auditor professionalism and auditor performance.

(Table 9. Composite Reliability Results)

	Cronbach's ...	rho_A	Composite ...	Average Va...
X1 (PA)	0.798	0.809	0.867	0.621
X2 (PRA)	0.793	0.792	0.866	0.617
Y (KA)	0.763	0.764	0.864	0.679

Source : *OutputSmartPLS*, 2022

Nilai *Composite Reliability* (CR) pada setiap variabel berada diatas 0,70. Untuk variabel pengalaman auditor memiliki nilai CR sebesar 0.867, profesionalisme auditor mempunyai nilai CR sebesar 0.866, kinerja auditor memiliki nilai CR sebesar 0.864. Dengan nilai yang dihasilkan

dalam penelitian uji *Composite Reliability*, semua variabel memiliki reliabilitas yang baik dan telah sesuai dengan batas nilai minimum yang telah ditentukan.

(Table 10. Results of Cronbach Alpha)

	Cronbach's ...	rho_A	Composite ...	Average Va...
X1 (PA)	0.798	0.809	0.867	0.621
X2 (PRA)	0.793	0.792	0.866	0.617
Y (KA)	0.763	0.764	0.864	0.679

Source : *OutputSmartPLS*, 2022

Based on the table above, the results show that the Cronbach Alpha (CA) value for the auditor experience variable has a CA value of $0.798 > 0.70$, the auditor professionalism variable has a CA value of $0.793 > 0.70$ and the auditor performance variable has a CA value of $0.763 > 0.70$ so that these three variables have a high level of reliability.

Hypothesis testing in this study has a value of T-Statistics and P-Values. The hypothesis in this study is accepted if the P-Values < 0.05 . T test value - Statistics to determine the effect of the variable X on Y partially. The following is the T-Statistics test in this study as follows:

(Table 11. T-Test – Statistics / Bootstrapping)

	Original Sa...	Sample Me...	Standard D...	T Statistics (...)	P Values
X1 (PA) -...	0.975	0.976	0.015	65.262	0.000
X2 (PRA)...	0.011	0.012	0.027	0.414	0.679

Source : *OutputSmartPLS*, 2022

Based on the table above, it can be seen that the auditor experience variable (X1) has a P-Values value of 0.000, auditor professionalism (X2) has a P-Values value of 0.679 so it can be concluded that the auditor experience variable has an influence on auditor performance while the auditor professionalism variable does not. have an influence on the performance of auditors.

(Table 12. R – Square/ R^2)

	R Square	R Square A...
Y (KA)	0.962	0.961

Source : *OutputSmartPLS*, 2022

Based on the table above, it has obtained an R – Square (R^2) value of 0.962 or (96%). This shows that the percentage of the auditor's performance variable is 96%, in other words, this

variable can be influenced by the experience of the auditor and the professionalism of the auditor, while the remaining 4% can be influenced by other variables not examined in this study. The value of Q - Square in this study is used to determine the goodness of the model, namely the increasing the value of Q - Square, the more suitable the structural model (fit) with the data. The Q – Square test in this study is as follows:

(Table 13. Construct Cross Validated Redundancy Q – Square)

	Total	Case1	Case2	Case3	Case4
		SSO	SSE	Q ² (=1-SSE...	
X1 (PA)	400.000	400.000			
X2 (PRA)	300.000	300.000			
Y (KA)	300.000	108.025		0.640	

Source : *OutputSmartPLS, 2022*

Based on the table above, it can be seen that the value of Q - Square on the endogenous variable is 0.64, meaning that the amount of data diversity described in this research model is 64%. While the remaining percentage of 36% is explained by other variables that are outside the research model. Therefore, this research model is declared to have met the requirements of goodness (model fit).

Discussion of Hypothesis Testing Results

There is one hypothesis that cannot be accepted and one hypothesis can be accepted. This shows that there is a significant and no significant effect between the independent and dependent variables. The following is an analysis related to the influence between variables in accordance with the proposed hypothesis:

(Table 14. Conclusion of Hypothesis Testing Between Variables)

Hypothesis	T - Statistics	P – Values	Results
H ₁	65, 262	0,000	Received
H ₂	0,414	0,679	Rejected

Source: Processed by researchers, 2022

The Effect of Auditor Experience on Auditor Performance

Based on the results of hypothesis testing, it is known that the T - Statistics value is 65.262 and the P - Values that form the effect of auditor experience on auditor performance is 0.000 <

0.05, so it can be stated that auditor experience has a positive effect on auditor performance. This shows that the experience of auditors can improve audit performance at Public Accounting Firms throughout DKI Jakarta and Surabaya. This happens because experience can shape an auditor to become an expert in auditing.

The Effect of Auditor Professionalism on Auditor Performance

Based on the results of hypothesis testing, it is known that the T – Statistics value is 0.414 and the P – Values that form the effect of auditor professionalism on auditor performance is 0.679 > 0.05, so it can be stated that auditor professionalism has no effect on auditor performance. This shows that the professionalism of auditors cannot improve audit performance at Public Accounting Firms throughout DKI Jakarta and Surabaya. The results of this study indicate that the higher the professionalism of the auditors at Public Accounting Firms throughout DKI Jakarta and Surabaya, the higher the auditor's performance.

CONCLUSION

Based on data analysis and discussion results, it can be concluded that based on the statistical T-Test hypothesis testing (Bootstrapping) that auditor experience has a positive effect on auditor performance and auditor professionalism has no effect on auditor performance at Public Accounting Firms throughout DKI Jakarta and Surabaya. Based on the value of R – Square (R²) of 0.962 or (96%). in other words, these variables can be influenced by the experience of the auditor and the professionalism of the auditor by 96% while the remaining 4%.

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