

The Effect of Integrity, Independence, Competence, Work Experience and Work Pressure on Audit Quality (Empirical Study at the Inspectorate of Pandeglang Regency)

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Penelitian ini bertujuan untuk mengetahui pengaruh integritas, independensi, kompetensi, pengalaman kerja dan tekanan kerja terhadap kualitas audit pada Inspektorat Kabupaten Pandeglang. Data yang digunakan dalam penelitian ini adalah data kuesioner langsung yang disebarkan kepada 51 sampel responden dengan cara purposive sampling. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan SPSS v23. Variabel yang digunakan sebagai variabel dependen adalah kualitas audit. Sedangkan variabel yang digunakan sebagai variabel independen adalah integritas, independensi, kompetensi, pengalaman kerja dan tekanan kerja. Hasil penelitian ini menunjukkan bahwa secara parsial integritas dan independensi tidak berpengaruh terhadap kualitas audit. Sedangkan kompetensi, pengalaman kerja dan tekanan kerja berpengaruh terhadap kualitas audit. Dan secara simultan integritas, independensi, kompetensi, pengalaman kerja dan tekanan kerja berpengaruh terhadap kualitas audit pada Inspektorat Kabupaten Pandeglang.

Kata Kunci: *Integritas, Independensi, Kompetensi, Pengalaman Kerja, Tekanan Kerja dan Kualitas Audit.*

Abstract

This study aims to determine the effect of integrity, independence, competence, work experience, and work pressure on audit quality at the Inspectorate of Pandeglang Regency. The data used in this research is direct questionnaire data distributed to 51 samples of respondents by purposive sampling. The analytical method used in this research is multiple linear regression analysis using SPSS v23. The variable used as the dependent variable is audit quality. Meanwhile, the variables used as independent variables are integrity, independence, competence, work experience, and work pressure. The results of this study indicate that partial integrity and independence do not affect audit quality. While competence, work experience, and work pressure affect audit quality. Simultaneously, integrity, independence, competence, work experience, and work pressure affect audit quality at the Inspectorate of Pandeglang Regency.

Keywords: *Integrity, Independence, Competence, Work Experience, Work Pressure and Audit Quality*

Introduction

Financial Reports can be used to fulfill other purposes, namely as a report to parties

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outside the company (Baridwan, 1983). According to (Mardijuwono & Subianto, 2018), information related to sending financial reports must have two main characteristics, that is, relevant and reliable. To reach this criterion, the statement of financial statements produced by the company's internal accountants needs further inspection. This will be done by an accountant public or external auditors. One benefit from services achieved by accountants public is to provide more accurate information and reliable financial reports for retrieval decision economy. One purpose of financial reports is a report to parties outside the company, Financial Statements Target Local Government as an accountability report _ area to the Regent/ Mayor, Examination Agency Finance, Central Government, and Society. Accountability and transparency of central and regional government financial management is an important goal of public sector accounting and administration reform (Atmadja & Saputra, 2018).

Many people's opinions arise regarding the poor performance of government officials. As the rampant cases of corruption ensnare government officials, the findings by the Financial Supervisory Agency on the Revenue and Expenditure Budget of both the State and the Regions, give rise to public concern over the performance of the officers who carry out oversight of the regional apparatus. Government officials who carry out the oversight function of the government are also in the public spotlight, including the performance of government auditors who carry out audits. This is due to the emergence of several cases of bribery and corruption that are rife. One of the auditor's duties is to conduct an audit of financial statements whose purpose consists of seeking information about what was carried out by an entity being examined, comparing results with established criteria, and approving or rejecting results by providing recommendations regarding corrective actions (Mayangsari, 2003)

In each fiscal year, local government financial reports that have been prepared by internal auditors will be examined or audited whether the financial statements are fair from misstatement or not, which will then be given a title or opinion by the external auditor. The preparation and examination of financial statements are influenced by audit performance. As a profession, not all auditors can carry out their duties properly and there are still some public accountants who make mistakes.

Financial statements are said to have integrity if the financial statements meet the quality of *reliability*, namely variability, *representational faithfulness*, and neutrality, and are by generally accepted accounting principles (Weygandt et al., 2012). Accounting information that has high integrity will be relied upon because it is an honest presentation that allows users of accounting information to depend on that information. Therefore, information that has high integrity can influence the decisions of financial statement readers to help make decisions (Citra, 2013). Statement of Financial Accounting Concepts (SFAC) No. 2 says that the quality of information ensures that information is reasonably free from error and bias and honestly presents what is intended to be stated.

Many companies present information in financial reports with a lack of integrity, where the information submitted is incorrect and unfair to some users of financial statements, such as cases of accounting manipulation involving several companies in Indonesia such as Kimia Farma and Bank Lippo which previously had high audit quality (Herawaty, 2007). As a consumption-type company, Kimia Farma is known to have had a scandal in accounting manipulation legal cases, namely *earnings management*. Several companies in America such

as Enron, Xerox, Tyco, Global Crossing, and Worldcom are also known to have been involved in the same case scandal as Kimia Farma. In the Enron case, it is known that the Enron company manipulated financial statements by recording a profit of US\$600 million when in fact the company suffered a loss. In addition to Kimia Farma, in Indonesia there is also accounting manipulation by PT Waskita Karya regarding the excess recording of a net profit of 500 billion in 2009 (Syifa, Aini, 2012). This phenomenon shows that the occurrence of financial manipulation scandals is a failure of the integrity of financial reports to meet the information needs of report users.

According to (Herawaty, 2007) in (Anisma & Saputra, 2014), in the case of manipulation of accounting data, not only parties from within the company are responsible, but external parties are also very influential. Like the external audit, which must also be responsible for the many cases of manipulation of accounting data like this. The position of public accountants who are considered independent parties who provide fair opinions on financial reports and the auditor profession which is a profession trusted by the public as users of financial reports has also begun to be questioned after it was proven that there was an increasing number of lawsuits against accounting firms. Meanwhile, the accounting profession itself has an important role in providing reliable financial information for the government, investors, creditors, shareholders, the public, and other interested parties (Pinem et al., 2014).

An audit or examination is an important thing in a company, organization, or institution. The Audit process can assist the performance of Company and Organizational/Institution management in carrying out their duties to determine decisions to be taken in the future. (Arens et al., 2017) states that auditing itself is an integrated process of collecting and assessing by an independent expert regarding information expressed in numbers from a specific economic entity (specific economic entity) to determine and report the degree of similarity between information expressed in numbers, sizes, or established criteria. Audit and evaluation have become important tools to provide information on how public money is spent (REICHBORN KJENNERUD, 2013). Performance audit provides an independent assessment of the performance of organizations, government programs, activities, or functions and facilitates decision-making by those responsible for supervising or initiating corrective action (Dittenhofer et al., 2010).

Audit is divided into two types, namely Internal Audit and External Audit. According to (Rahmina & Agoes, 2014) Internal audit (an internal audit) is an examination carried out by the company's internal audit section, both of the company's financial statements and accounting records, as well as adherence to top management policies that have been determined and adherence to government regulations and the provisions of applicable professional associations. Internal audit already has an important function in an organization because of the collapse and major scandals that occurred in the financial world (Schneider, 2013). The auditing process is carried out by a person or institution that is independent and owns knowledge of the audit called the Auditor. Competence is required by the auditor who is supported by a lot of knowledge, and the ability needed to carry out the task (Sukriah & Inapty, 2009). When the auditor is considered independent, the public will believe more of financial statement information so that it can help the public in making (Cameran, 2005).

The objective of an audit of financial statements by an independent auditor is to state an opinion about fairness regarding all material matters, position finances, results of business,

changes in equity, and cash flows by the applicable accounting in Indonesia. Audits can improve a financial report (Putriningsih et al., 2018). Audit performance results are used to improve the credibility of financial reports and accounting information users to reduce the risk of information that is not credible for users of financial statements, especially investors (Mgbame et al., 2012). Independent auditors serve to carry out objective examinations and provide opinions on the fairness of a financial report that has been presented by the management company or agency. According to (Anderson et al., 2007) in (Sukriah & Inapty, 2009), companies hire independent auditors to improve the credibility of financial reports as well as reduce problem agency.

The duties and responsibilities main a government auditor ensure that regulations and legislation have been adequately implemented in each institution's government (Anton Maburi, 2010). Government Auditor or Apparatus The Government Internal Supervisor (APIP) contained in the Government Internal Control System (SPIP) consists of accountable work principles in its implementation of audit control to create a credible auditor with optimal performance in conducting audits. The principles of conduct that apply to auditors include independence and competence. Independence is needed so that the auditor can act fairly without being influenced by pressure or requests from certain parties with an interest in the results of the audit, and the competence of the auditor is supported by the knowledge and ability that is treated to carry out the task. APIP Audit Standards as stipulated in PERMENPAN Number PER/05/M.PAN/03/2008, is used as a reference for all APIPs in carrying out audits. These general standards, among others, regulate APIP independence and APIP competence. It is stated in the general standard that "In all matters relating to the audit, APIP must be independent and the auditors must be competent in carrying out their duties". This implies that APIP's independence and APIP's competence are needed so that APIP's audit quality increases (Sukriah & Inapty, 2009).

In addition, one of the principles of behavior that applies to auditors is work experience. Experience has an impact on every decision taken in the implementation of the audit so it is expected that every decision taken is the right decision. An inexperienced auditor will make a large error attribution compared to an experienced auditor. This indicates that the longer the working period of the auditor, the better the quality of the audit produced (Asih, 2006). (Suraida, 2005) research states that audit experience and competence affect audit quality. Likewise, research conducted by (Asih, 2006), found that the auditor's experience both in terms of length of work, the number of assignments, and the number of types of companies being audited has a positive effect on the auditor's expertise in the field of auditing. Anggi Saputri (2011), states that professional ethics, competence, independence, work experience, and workload have a positive effect on audit quality.

Audit quality is determined by two things, namely competence and independence (Christiawan, 2002) Auditors who do not have competence and independence can give opinions that are incorrect or do not see irregularities in a financial report. Giving an opinion on a financial report reflects that a financial report is reasonable in misstatement. Giving an opinion on a financial report can also be a reflection performance of an area or government. Giving opinion on financial reports an area is given directly by the Examining Agency Finance after conducting the audit process. Auditor performance that does not have good quality can also have an effect on gift opinion on a financial report. Five forms of infrastructure ethics need to be integrated into organizational management governance, i.e.

mechanisms consultation ethics, channel reporting, changes to the personnel system, regular ethics audits, and retrieval decision key at least two people to reduce arbitrariness (Berman et al., 2021).

(Errandonea et al., 2005) found that the audit process was carried out when There is working pressure will produce lower audit quality compared to when there isn't work pressure. The consequence that may arise from audit work pressure is a decrease in audit quality (Hansen et al., 2007). Likewise, according to Lambert, Tamara, et al (2017), audit pressure can result in decreased audit quality, especially at the end of the financial year, which can result in a company's old level being low. Against this background, it is very interesting to study the effect of the level of work pressure at government institutions such as the Inspectorate on the quality of the resulting audit. With the many tasks performed by the Pandeglang Regency Inspectorate and with a limited number of auditors, this will certainly result in separate pressure on the government apparatus.

demands implementation of public sector accountability to realize *good governance* in Indonesia are increasing increase. This is indicated by the presence of demands from the community expect the creation apparatus clean and authoritative government, as well orderly and orderly in carrying out duties and functions by applicable regulations. The amount of news in the mass and electronic media related to cases of misuse of funds ranges from cases committed by the government to central and regional (AYU PRIHATINI, 2015). This makes the quality of the audit carried out by the inspectorate questioned by the public. By improving audit quality, of course, it will improve government performance in managing state finances. Systemic corruption is generally seen as a major obstacle to the economic and political development in any applicable country. This is because corruption distorts the economy's incentives to invest, undermines public institutions, redistributes wealth and power inappropriately, promotes asset stripping and export of illegal resources, and generates distrust in society (Jeppesen, 2019).

In this study, the Pandeglang District Inspectorate was chosen as the object of research, based on several reasons surrounding issues that developed in society and public opinion regarding the performance of the Pandeglang District Inspectorate itself. Just as there was a legal case that occurred and the findings of the Banten Province BPK and other auditing institutions regarding the use of the Regional Budget and Revenue (APBD) in each Work Unit and Regional Apparatus (SKPD) within the Pandeglang Regency Government, this was realized as a weakness possessed by the auditing agency in streamlining their supervisory and investigative functions. For example, there were findings of corruption cases, namely misuse of Village Fund Allocations for the 2016 fiscal year. And also allegations of corruption in grant funds originating from the Pandeglang Regency APBD for the 2017-2018 Fiscal Year. Pandeglang Regency was also chosen as the object of research because it succeeded in defending the WTP opinion given by BPK Banten Province. Providing WTP Opinion with some of these recommendations which are used as the basis for research. The WTP opinion that is maintained is of course related to the quality of the audit produced by the Pandeglang District Inspectorate. Audit quality is of course related to integrity, competence, independence, and work experience in carrying out quality audits as well as handling the recommendations made by BPK to improve audit quality.

This demand from the community arose because of dishonorable practices by government officials. Irregularities occur among government officials, one of which is due to

the lack of effectiveness in the implementation of supervision carried out by the existing agencies within the local government itself. For example, cases of corruption, collusion, and nepotism are still rampant. One unit that conducts audits or examinations of local governments is the Inspectorate. According to (Falah, 2006), in (Efendy, 2010) the inspectorate has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head so that the inspectorate's duties are the same as the internal auditors. Cases like these can lead to low public confidence in the performance of the government's internal supervisory apparatus and of course the quality of the work of government officials in it. The community certainly hopes for better performance improvements to create a clean and quality government.

Audit quality can be realized if it can fulfill generally accepted auditing standards. Auditing standards are general guidelines to help auditors fulfill their responsibilities and professionalism in auditing financial statements. This standard includes considerations regarding the quality of professional competence and independence, reporting requirements, and evidence (Arens et al., 2017). Existing auditing standards include (1) general standards, (2) fieldwork standards, and (3) reporting standards. Public standards are personal and relate to the requirements of the auditor and the quality of his work. Fieldwork standards relate to criteria and measures of the quality of the performance of public accountants in carrying out fieldwork. Reporting standards relate to criteria and measures of quality performance of public accountants in reporting (IAI 2001). Giving an opinion of the auditor on a financial report must be based on the applicable auditing standards. The opinion given by the Audit Board of the Republic of Indonesia on a financial report is often used as a benchmark for whether there is a deviation in the financial statements of a region or there are irregularities in the budget allocated to a region.

According to (DeAngelo, 1981) in (Oktadella, 2010), audit quality is a possibility (*joint probability*) in which an auditor will find and report violations in his client's accounting system. The probability that the auditor will find a misstatement depends on the technical ability of the auditor while the act of reporting a misstatement depends on the independence of the auditor. According to research by (Putra & Muid, 2012), audit quality and earnings management affect the integrity of financial statements. (Citra, 2013), which used primary data by filling out questionnaires, also found that audit quality has a significant positive effect on the integrity of financial statements. Meanwhile, (Rahim & Wulandari, 2014) research contrasts with (Citra, 2013) and (Putra & Muid, 2012) research because they find that KAP quality does not affect the integrity of financial statements. Based on the background of the problems above, the problem that can be used as an object of research is how the quality of an auditor can affect the opinion given to a regional financial report and how the performance and quality of an auditor can detect irregularities or irregularities in a regional financial report.

Research on audit quality is important to be able to know the factors that influence audit quality and to improve the resulting audit quality. It is not easy to maintain the integrity and independence of the auditors. Competence and work experience attached to the auditor is not a guarantee that the auditor can improve the quality of his examination results. This is coupled with the workload and pressure faced by internal regional government apparatus which will certainly affect the quality of their work.

Many previous studies have emphasized the integrity, independence, and competence of

auditors. The results of the study show that the third variable the own influence positive on audit quality. Based on the background behind the above problems, researchers interested in researching the influence of integrity, independence, competence, work experience, and *workload* on quality audit due, in running his job an auditor must be able to work by existing standards and must have a strong commitment to profession his this to avoid from possible deviations.

This research is motivated by research conducted by (Saputri, 2015) who researched the influence of the ethics profession, independence, competence, work experience, and *workload* on quality audits conducted at the Inspectorate Banten Province. Furthermore, in this study, researchers add a variable from other studies, namely the integrity of the research by (Prihartini et al., 2015) and (Syahputra et al., 2015) to analyze the influence of a quality audit conducted on the auditor Inspectorate Regency Pandeglang.

Method

This research examines auditors at the Pandeglang Regency Inspectorate, with a total population of 85 people. The Inspectorate was chosen as the population because of its relationship to the variables studied. The selection of Pandeglang Regency Inspectorate auditors as the research location was based on public attention regarding the quality of the audits carried out by them. In addition, Pandeglang Regency succeeded in maintaining the Unqualified Qualification title for financial reports for three reporting periods. Several cases show that the internal auditor at the Pandeglang Regency Inspectorate did not detect audit findings, while the external auditor, namely the Financial Audit Agency (BPK), found findings on the same supervision object. The internal auditor of the Pandeglang Regency Inspectorate can fulfill and correct the records provided by the Banten Province Financial Audit Agency. The sampling technique used was purposive sampling with the criteria being first, junior, middle, and main auditors who had worked for at least one year at the Pandeglang Regency Inspectorate, as well as auditors with a JFA (Functional Audit Position) title. This research uses primary data in the form of a questionnaire which was distributed directly to the Pandeglang District Inspectorate Office to obtain a high response rate.

This research uses primary data from respondents' answers via questionnaires distributed to auditors at the Pandeglang Regency Inspectorate Office. The dependent variable is Audit Quality at the Pandeglang Inspectorate, measured using a five-point Likert scale for four statements. There are five independent variables, namely Integrity, Independence, Competence, Work Experience, and Auditor Workload, which are also measured using a five-point Likert scale for each of the four statements. The analytical method used is multiple linear regression to determine the influence of the independent variable on the dependent variable. The results of the analysis will provide information about the extent to which these independent factors influence audit quality at the Pandeglang District Inspectorate.

Result and Discussion

Based on data processing that has been done, it is known that the hypothesis of each variable is independent. This research was conducted to determine the effect of Integrity, Independence, Competence, Work Experience, and Work Pressure on the Quality of the

Audit Inspectorate of Pandeglang Regency.

Influence of Integrity Against Audit Quality

Based on data analysis and results testing, it is known that integrity does not affect audit quality. It is seen from regression test results doubled in level significant 5% by t-test with numbers the significance of the integrity variable is $0.077 > 0.05$ and based on results calculation, is obtained smaller t count from t table ($1.810 < 2.014$). based on the comparison, then H_0 is accepted and H_a is rejected, that is integrity variables do not have a significant influence _ to audit quality, so the first hypothesis is rejected.

Previous research conducted by (Syahputra et al., 2015), and (Prihartini et al., 2015) did not support the results of this study, where his research states that integrity matters significantly to audit quality. (Wibowo, 2016) stated that the integrity of internal auditors strengthens trust and therefore becomes the basis for relying on their judgment. (SALEH, 2017) state that integrity can accept unintentional errors and honest dissent, but cannot accept principal fraud. Sunarto (2013) in (Pahlivi et al., 2015) states that integrity can accept unintentional errors and honest dissent, but cannot accept principal fraud.

Furthermore, research by (Sukriah & Inapty, 2009) shows results that are in line with this study where integrity does not affect audit quality. This difference in results may be due to differences in different research objects, where the research object has different characteristics, so a different measurement system may be needed.

Influence Independence to Audit Quality

Based on data analysis and results test, is known independence does not affect audit quality. It is seen from regression test results doubled in level significant 5% by t-test with numbers the significance of the variable independence of $0.167 > 0.05$ and based on results calculation, is obtained smaller t count from t table ($1.404 < 2.014$). based on the comparison, then H_0 is accepted and H_a is rejected, that is variable independence does not have a significant influence on audit quality, so the hypothesis second is rejected.

Previous research conducted by (Harsanty & Whetyningtyas, 2014) did not support the results of this study, where his research stated that independence is influential and significant to audit quality. (Saputri, 2015) state that independence has a significant influence on audit quality.

Auditor independence is the most important thing in the auditing profession, as it is defined as the auditor's refusal to support detected misstatements and stand against the client's efforts to influence his audit report (Mohamed & Habib, 2013). When the auditor is considered an independent person, the public will be more confident in seeing financial information to help make the right financial decisions (Byrnes et al., 2015).

Furthermore, the research conducted by (Prihartini et al., 2015) is in line with the results of this study, namely examining the effect of independence on audit quality and the results are not significant, which means that independence does not affect audit quality. This difference in results may be due to differences in different research objects, where the research object has different characteristics, so a different measurement system may be needed.

Influence Competence to Audit Quality

Based on data analysis and results test, is known competence influential to audit quality. It is seen from regression test results doubled in level significant 5% by t-test with numbers the significance of the variable competence of $0.019 < 0.05$ and based on results calculation, is obtained the t count is greater than the t table ($-2.441 > 2.014$). on the basis of comparison, then H_0 is rejected and H_a is accepted, meaning variable competence has a significant influence on audit quality, so the hypothesis third accepted.

Auditor competence is the qualification required by the auditor to carry out the audit properly (Sukriah & Inapty, 2009).

Influence Work Experience Against Audit Quality

Based on data analysis and results test, is known influential work experience to audit quality. It is seen from regression test results doubled in level significant 5% by t-test with numbers the significance of the variable work experience of $0.012 < 0.05$ and based on results calculation, is obtained smaller t count from t table ($2.626 > 2.014$). based on the comparison, then H_0 is rejected and H_a is accepted, meaning variable work experience has a significant influence on audit quality, so the hypothesis fourth is accepted.

Experience is a process of learning and addition development potency act up well done from formal or non-formal or ordinary education is also interpreted as a carrying process someone to something pattern Act higher behavior Knoers and Haditono (1999) in Rika (2016). Another definition mentions that experience can be measured by the range of time that has been used to something a job or task (Sukriah & Inapty, 2009)

Previous research conducted by (Saputri, 2015) did not support the results of this study, where his research stated that work experience had an effect significant to audit quality. Fordiawan, Rangga (2016) state have work experience significantly influences significant to audit quality. The more Lots type work one does, experience it works richer and wider as well as possible enhancement performance (Saputri, 2015) The same thing was stated by research conducted by (Sukriah & Inapty, 2009; Syahputra et al., 2015) in line with the results of this study, namely testing influence work experience on audit quality and results significant meaning of work experience influences audit quality.

Influence Working Pressure Against Audit Quality

Based on data analysis and results test, there is a known working pressure effect on audit quality. It is seen from regression test results doubled in level significant 5% by t-test with numbers the significance of the variable working pressure of $0.029 < 0.05$ and based on results calculation, is obtained smaller t count from t table ($2.254 > 2.014$). based on the comparison, then H_0 is rejected and H_a is accepted, meaning variable work pressure has a significant influence on audit quality, so the hypothesis fifth received.

Working pressure (*workload*) is the ability of bodyworkers to accept jobs (Setiawan, 2017). Audit failure reports have raised concerns about the impact of heavy workload and lack of proper supervision on audit quality (Chang et al., 2017).

Pressure-heavy workload for the auditor can impact negative for the audit process negatively, including the auditor will tendency to reduce some of the audit procedures and

easily accept the explanations given by the client (Suprpta & Setiawan, 2017). Research conducted by (RAMADHAN, 2016), and (Maulidawati & Abdullah, 2017) state that the workload has a negative influence on audit quality.

Furthermore, research conducted according to (HERNIAWATI, 2015; Setiawan, 2014) is in line with the results of this study, namely, testing influences work pressure against audit quality and results significantly which means the work pressure influences audit quality. Difference in this result is likely due To difference in different research objects, where the object his research have different characteristics, so it may require a different measurement system

Conclusion

Based on the results of research and discussion, it can be concluded that integrity has no influence on audit quality at the Pandeglang Regency Inspectorate, independence also has no influence on audit quality at the Pandeglang Regency Inspectorate, while competency, work experience, and workload have an influence on audit quality at the Regency Inspectorate Pandeglang. Apart from that, the overall variables of integrity, independence, competence, work experience, and workload simultaneously influence the quality of audits at the Pandeglang Regency Inspectorate.

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