

WHAT DRIVE THE AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING FIRMS IN BALI

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ABSTRACT

This study aims to examine and obtain empirical evidence of the influence of competence, integrity, professionalism, auditor ethics and due professional care on auditor performance in public accounting firms in Bali. The population in this study are all auditors at Public Accounting Firm in Bali who are still active. The sample in this study were 102 respondents at 18 Public Accounting Firms in Bali. The analysis technique used is multiple linear regression analysis. The results of the study show that competence, integrity, professionalism, and auditor ethics have a positive effect on auditor performance, while due professional care has no effect on auditor performance.

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1. INTRODUCTION

In the current era of globalization, market competition is inevitable. Every company will compete to be the best among its competitors. Before the company publishes its financial statements as material for decision making, the company's financial statements must go through a data collection and evaluation process called auditing. Given the rapid changes in the environment and the increasing role of human resources, auditors are required to complete their work professionally (Haryadi, 2017). Auditors are a profession that must have quality abilities. This ability is reflected in performance at work. Performance has a broad meaning, not just stating the results of work, but also how the work process takes place (Wiradinata, 2021).

Companies need third party services, namely auditors of the Public Accounting Firm (KAP) to audit their financial statements so that the information generated from these financial statements can be useful and trusted by the users. In carrying out the task of auditing financial statements, a public accounting firm needs to be supported by auditor performance. Good auditor performance will increase public trust in the services provided by KAP (Susandya & Suryandari, 2022). But there are still some companies that do not provide information about the company's actual financial statements to the auditor for the audit process. In Bali, such cases also occur, for example the case of the 2004 Bali Hai Resort and Spa financial statement audit caused by KAP Ketut Gunarsa. The case occurred because KAP violated the Public Accountant Professional Standards (SPAP) when auditing the 2004 financial statements of Bali Hai Resort and Spa. This caused the Minister of Finance (Menkeu) to suspend the license of the Public Accountant (AP) on May 23, 2007. As long as the license is suspended, the AP is prohibited from providing certification services including general audits, review audits, performance audits, and special audits. In addition, the relevant personnel are also prohibited from becoming leaders of KAP partners or branch managers, but still need to report to the KAP in charge. From this incident, as a Public Accountant, he should apply a professional attitude in carrying out his duties and comply with the Indonesian Accountants Code of Ethics and carry out auditing in accordance with applicable Auditing Standards (Putra, 2021)

The factor that affects the resulting audit performance is competence. Competence is defined as the personal aspects of a worker that enable him to achieve superior performance. Someone who has special expertise in the field of auditing when doing work auditing financial statements, someone will definitely produce a quality audit report compared to an auditor who does not have special expertise in auditing financial statements (Pratiwi, 2020). With their competence, auditors can detect errors which will have an impact on performance that is getting better so that when auditors have good competence and

qualifications, of course, their understanding of a financial report will also be better so that auditors will quickly be able to analyze errors that occur (Wiradinata, 2021). The results of research by Putra (2018), Tarigan (2019), Dwiyanto & Rufaedah (2020) found that competence has a positive effect on auditor performance while Wiradinata (2021) found that competence has no effect on auditor performance.

Auditor performance is also influenced by integrity. Integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members in testing all decisions to be made (Tarigan, 2019). The results of research by Abdullah (2017), Arman (2018), Tarigan (2019), and Daulay (2020) show that integrity has a positive effect on auditor performance.

In improving audit performance, public accountants must behave professionally. Professionalism leads to a person's attitude and behavior in carrying out his profession. Professionalism is one of the main requirements for someone who wants to become an auditor in addition to having sufficient expertise and a disciplined and consistent attitude in carrying out work as an auditor (Pratiwi, 2020). In supporting the professionalism of auditors as a public accountant, in carrying out their audit duties, they must refer to the audit standards set by the Indonesian Institute of Certified Public Accountants (IAPI), including general standards, field work standards, and reporting standards. The results of research by Abdullah (2017), Dwiyanto & Rufaedah (2020), Prambowo (2020), Angela (2021), and Wiradinata (2021) found that professionalism has a positive effect on auditor performance.

Auditor ethics is the science of assessing good things and bad things, about moral rights and obligations to improve auditor performance, so auditors are required to maintain ethical behavior standards to produce quality audits. In general, ethics is defined as moral principles or values. Ethics is also defined as the attitude of a critical attitude of each person or group of people in realizing morality, and ethics urges a person to behave in accordance with morality. In other words, ethics is a science that discusses and examines moral values and norms. The role of ethics in the auditor profession sets technical standards and ethical standards that must be used as guidelines by an auditor in carrying out his audit (Yuliani, 2019). The results of research by Abdullah (2017), Dewi (2017), Listiana (2019), and Syaufina (2020) found that ethics has a positive effect on auditor performance.

The due professional care factor refers to careful and thorough professional skills. Professional skills require auditors to always think critically about the audit evidence they find. *Due professional care* is defined as accuracy and thoroughness in the use of professional skills which requires auditors to exercise professional skepticism. *Due professional care* is an important thing that must be applied by public accountants in order to achieve adequate audit quality and performance in carrying out their professional work (Dewi, 2018). Research conducted by Ermayanthi (2016), Satria (2018), Utama (2019), and Iskandar (2021) found that auditors who obediently apply a high *due professional care* attitude will improve auditor performance for the better, on the other hand, if the implementation of *due professional care auditors* is low, auditor performance will decrease. Auditors who obediently apply a high *due professional care* attitude will improve auditor performance for the better, otherwise if the implementation of *due professional care auditors* is low, auditor performance will decrease. Auditors who have careful and thorough professional skills are able to carry out audit tasks better and tend to complete each stage of the audit process completely by maintaining an attitude of skepticism in considering insufficient audit evidence found during the audit process.

2. METHOD

The location of this research was conducted at the Public Accounting Firm in Bali which is a member of the Indonesian Institute of Certified Public Accountants and has been registered in the Bali Directory of the Indonesian Institute of Certified Public Accountants (IAPI). The population in this study were all auditors who worked at KAP in Bali who were still active with a total of 102 auditors at 18 KAP. The sampling method used in this study is to use *non-probability sampling techniques* with census sampling techniques, namely sampling techniques when all members of the population are used as samples. So that the total sample used in this study was 102 people. The data analysis technique used is multiple linear regression analysis.

The operational definition of a variable is a definition given to a variable, with the aim of giving it meaning. The statements in the questionnaire for each variable are measured on a 5-point *Likert* scale, namely points 1) Strongly Disagree; 2) Disagree; 3) Disagree; 4) Agree; 5) Strongly Agree.

According to Agoes (2017: 146) competence is an expertise and ability to do a job or profession. Competent people mean people who are able to carry out their work and provide good quality results. There are 3 indicators of competence according to Mulyadi (2014: 60), namely personal quality, general knowledge, and special skills.

According to Tandiontong (2016: 85) integrity is an element of character to maintain public trust. This integrity requires every auditor in various matters to be honest and straightforward within the limits of the confidentiality of the object of examination. Trust and service to the community cannot be defeated for personal gain and gain. There are 4 indicators of integrity according to Daulay (2020), namely auditor honesty, auditor courage, auditor prudence, and auditor responsibility.

Professionalism is a responsibility to behave more than just the responsibilities imposed on him and more than to fulfill the laws and regulations of society (Wibowo, 2014: 105). In this study using 2 indicators of integrity, namely professional responsibility and objectivity.

Auditor ethics describes a commitment to the ethical principles and code of ethics established in their profession and must be adhered to. Ethics for professional organizations are very necessary because of the profession's need for public trust in the quality of services provided by the profession regardless of the members of the profession who provide these services (Listiana, 2019). Auditor ethics indicators consist of personality, professional skills, responsibility, and code of ethics (Ramahdita, 2019). However, in this study only uses 2 indicators, namely personality and code of ethics.

Due professional care means careful and thorough professional skills (PSA No.4 SPAP 2011). Excessiveness and accuracy in the application of professional skills require auditors to exercise professional skepticism. The indicators of *due professional care* according to Pasaribu (2021) are professional proficiency, carefulness and thoroughness.

This study uses multiple linear regression analysis shown in the following equation.

$$KA = \alpha + b_1KM + b_2IG + b_3PM + b_4EA + b_5DPC + e \dots\dots\dots(1)$$

3. RESULTS AND DISCUSSION

Descriptive Statistics Test

Table 1. Descriptive Analysis Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
KM	58	22	30	25.83	1.966
IG	58	54	70	60.26	4.944
PM	58	14	20	16.64	1.662
EA	58	19	25	21.93	1.795
DPC	58	26	35	29.84	2.498
KA	58	22	30	25.84	2.024
Valid N (listwise)	58				

Source: Data processed (2022)

Research Instrument Test

Based on the results of the validity test, it shows that each question item has a *Pearson Correlation* value greater than 0.30 so that all question items used in this study are valid. This means that the question items used in the questionnaire in this study are feasible or valid, and can be used to measure respondents' perceptions of competence, integrity, professionalism, auditor ethics, *due professional care* and auditor performance.

Based on the results of the reliability test, it shows that the *Cronbach alpha* value for each variable is greater than 0.7, so all research instruments, namely competence, integrity, professionalism, auditor ethics, *due professional care* and auditor performance, are said to be reliable.

Multiple Linear Regression Analysis Test

Table 2. Multiple Linear Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.084	.863		.098	.923
	KM	.514	.086	.500	5.987	.000
	IG	.080	.027	.194	2.915	.005
	PM	.207	.068	.170	3.051	.004
	EA	.227	.080	.201	2.833	.007
	DPC	-.025	.045	-.030	-.554	.582

a. Dependent Variable: KA

Source: Data processed (2022)

Based on the results of multiple linear regression analysis, it is formulated as follows:

$$KA = 0.084 + 0.514KM + 0.080IG + 0.207PM + 0.227EA - 0.025DPC$$

Classical Assumption Test

Based on the results of the normality test with the *Kolmogorov-Smirnov* test, it shows that the *Asymp. Sig (2-tailed)* value of 0.070. These results indicate that the regression equation model is normally distributed because the *Asymp. Sig (2-tailed)* 0.070 is greater than alpha 0.05. This means that the data distribution in a data group or variable has a normal or directional pattern distribution.

Based on the results of the multicollinearity test, it shows that the *tolerance* value of the independent variables, namely competence, integrity, professionalism, auditor ethics and *due professional care* > 0.10 and VIF value ≤ 10, it can be concluded that there are no symptoms of multicollinearity. This means that there is no high or perfect correlation between the independent variables or in the regression model.

Based on the results of the heteroscedasticity test, it shows that the competency variable has a significance value of 0.896, integrity has a significance value of 0.821, professionalism has a significance value of 0.917, auditor ethics has a significance value of 0.902, *due professional care* has a significance value of 0.833, where the value is > 0.05, it can be concluded that there are no symptoms of heteroscedasticity.

F test

Based on the results of the F test, the F-count value is 195.183 and a significance value of 0.000 which is smaller than 0.05. This means that overall the variables of competence, integrity, professionalism, auditor ethics, *due professional care* have an effect on auditor performance. Then the regression model is said to be fit or feasible to test further data.

Test Coefficient of Determination (*Adjusted R*)²

Based on the test results, the coefficient of determination (*Adjusted R*²) is 0.945 or 94.5 percent. This means that auditor performance can be explained by 94.5 percent by the variables of competence, integrity, professionalism, auditor ethics, *due professional care*. While the remaining 5.5 percent is influenced by other factors that are not included in the research model.

Test t

Based on the test results that have been carried out, it can be explained that:

- The competency variable has a *t*_{count} value of 5.987 with a significance value of 0.000 where the value is smaller than 0.05 so that H₁ is accepted. This means that competence has a positive effect on auditor performance.
- The integrity variable has a *t*_{count} value of 2.915 with a significance value of 0.005 where the value is smaller than 0.05 so that H₂ is accepted. This means that integrity has a positive effect on auditor performance.

- The professionalism variable has a t_{count} value of 3.051 with a significance value of 0.004 where the value is smaller than 0.05 so that H_3 is accepted. This means that professionalism has a positive effect on auditor performance.
- The auditor ethics variable has a t_{count} value of 2.833 with a significance value of 0.007 where the value is smaller than 0.05 so that H_4 is accepted. This means that auditor ethics has a positive effect on auditor performance.
- The due professional care variable has a t_{count} value of -0.554 with a significance value of 0.582 where the value is greater than 0.05 so that H_5 is rejected. This means that *due professional care* has no effect on auditor performance.

The Effect of Competence on Auditor Performance

The first hypothesis states that competence has a positive effect on auditor performance. Based on the results of multiple linear regression tests, it shows that competence has a positive effect on auditor performance, seen from the t_{count} value of 5.987 with a significance value of 0.005 < 0.05, so the first hypothesis is accepted. Thus, the higher the competence possessed by the auditor and adjusts to the demands of the job, the more the auditor's performance will increase. In conducting an audit, the audit must be carried out by one or more people who have sufficient technical expertise and training as an auditor. This shows that the higher the competence of an auditor, the better the resulting performance. The results of this study are in line with previous research conducted by Putra (2018), Tarigan (2019), Dwiyanto & Rufaedah (2020) showing that competence has a positive effect on auditor performance.

The Effect of Integrity on Auditor Performance

The second hypothesis states that integrity has a positive effect on auditor performance. Based on the results of multiple linear regression tests, it shows that integrity has a positive effect on auditor performance, seen from the t_{count} value of 2.915 with a significance value of 0.004 < 0.05, so the second hypothesis is accepted. This shows that the higher the integrity of an auditor, the better the resulting performance. Auditor performance can be achieved if the auditor has high integrity. Integrity is a quality that causes public trust and as a reference for audit members to test decisions on their work in accordance with applicable Code of Ethics standards (Ari, 2021). This integrity requires every auditor in various matters to be honest and frank within the limits of the confidentiality of the object of examination. The results of this study are in line with previous research conducted by Abdullah (2017), Arman (2018), Tarigan (2019), Daulay (2020) found that integrity has a positive effect on auditor performance.

The Effect of Professionalism on Auditor Performance

The third hypothesis states that professionalism has a positive effect on auditor performance. Based on the results of multiple linear regression tests, it shows that professionalism has a positive effect on auditor performance, seen from the t_{count} value of 3.051 with a significance value of 0.004 < 0.05, so the third hypothesis is accepted. Professionalism behavior is a description of the attitude of professionalism, and vice versa, the attitude of professionalism is a description of professional behavior. The attitude of professionalism possessed by the auditor will certainly support the auditor's ability to produce excellent performance. Professionalism behavior is a form of optimal efforts to fulfill all actions without harming the other party and can be accepted by all parties concerned. This is because the more professional an auditor is, the higher the auditor's performance will be. An attitude that encourages auditors to work in accordance with their expertise can improve audit performance. The more professional the auditors are in performing their audit duties, the more trusted the audit performance provided by the auditors will be by decision makers, both internal and external parties of the company. The results of this study are in line with previous research conducted by Abdullah (2017), Dwiyanto & Rufaedah (2020), Prambowo (2020), Angela (2021), and Wiradinata (2021) found that professionalism has a positive effect on auditor performance.

The Effect of Auditor Ethics on Auditor Performance

The fourth hypothesis states that auditor ethics has a positive effect on auditor performance. Based on the results of multiple linear regression tests, auditor ethics has a positive effect on auditor performance, seen from the t_{count} value of 2.833 with a significance value of 0.007 < 0.05, so the fourth hypothesis is accepted. Auditor ethics describes a commitment to the ethical principles and code of ethics established in their profession and must be obeyed. Because when auditors comply with and obey the accountant's code of ethics, it is expected to create good quality performance for the community (Listiana,

2019). This result means that if the higher the professional ethics owned by the auditor, the auditor's performance will increase, and vice versa. Auditors who are able to apply the principles of professional ethics will provide a full sense of responsibility for the work they do. The results of this study are in line with previous research conducted by Abdullah (2017), Dewi (2017), Listiana (2019), and Syaufina (2020) found that auditor ethics has a positive effect on auditor performance.

The Effect of *Due Professional Care* on Auditor Performance

The fifth hypothesis states that *due professional care* has a positive effect on auditor performance. Based on the results of multiple linear regression tests that *due professional care* has no effect on auditor performance, seen from the *t*-count value of -0.554 with a significance value of $0.582 > 0.05$, so the fifth hypothesis is rejected. This indicates that *due professional care* has no effect on auditor performance at the Bali Province Public Accounting Firm. This happens because professional skepticism is considered a common thing and in the absence of professional skepticism the auditors feel that they can complete the audit process correctly in accordance with applicable standards so that it does not determine the high and low performance of auditors. This is because there is an audit team (*peer review*) in the implementation of the audit. The results of this study are in line with previous research conducted by Insani (2022) which found that *due professional care* has no effect on auditor performance. The results of this study are not in line with research conducted by Ermayanthi (2016), Satria (2018), Utama (2019), Iskandar (2021) which states that *due professional care* has a positive effect on auditor performance.

4. CONCLUSION

Based on the results of the analysis and research that has been done, the conclusions are: *Due Professional Care* has no effect on the Internal Control System. While Competence, Integrity, Professionalism, and Auditor Ethics have a positive effect on the Internal Control System.

After analyzing and discussing the subject matter and based on the conclusions of this study, the limitations and suggestions that can be given are as follows:

- Based on the *Adjusted R* value² in this study, it is 0.945 or 94.5 percent. This means that auditor performance can be explained by 94.5 percent by the variables of competence, integrity, professionalism, auditor ethics, *due professional care*. While the remaining 5.5 percent is influenced by other factors that are not included in the research model. For future researchers, they can add other factors that affect auditor performance, such as: Auditor Independence, Leadership Style, Self-Efficacy, Spiritual Intelligence, Intellectual Intelligence, Emotional Intelligence, Work Culture, Professional Skepticism, Task Complexity and Audit Experience.
- This research was only conducted at the Bali Province Public Accounting Firm. For further researchers, it is recommended and expected to expand the object of research, so as to provide a more comprehensive view and be able to be implemented in general um.

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