

The Effect of *Due Professional Care*, Competence, Work Experience and Auditor Independence on Audit Quality

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ABSTRACT

This study aims to describe and analyze the Influence of *Due Professional Care*, Competence, Work Experience and Independence of Auditors on Audit Quality (Case Study on Public Accounting Firms in Semarang City). The population in this study is all Auditors working at Public Accounting Firms in Semarang City, producing 77 respondents as a sample. The data was collected by distributing the questionnaire directly using the *Convenience Sampling* method and then analyzed with SPSS 25.0 *for windows*. The test results were obtained that *Due Professional Care* had a positive effect on audit quality, Competence had no effect on audit quality, Work experience had no effect on audit quality and Independence had a positive effect on audit quality.

Keywords: *Due Professional Care*, Competence, Work Experience and Independen

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INTRODUCTION

The rapid development of the business world today has made business people improve the company's performance to survive the business competition that occurs. Companies compete to attract investors by displaying a reliable financial report, where the help of auditor services is needed to audit and provide opinions to gain public trust. The financial statements issued must be in accordance with the Financial Accounting Standards that have been regulated by the Indonesian Institute of Accountants (IAI) (Edi & Victoria, 2018). Problems related to audit quality that befall KAP and its auditors occur very often, including the case of Crowe Indonesia's Public Accounting Firm (KAP) as the auditor of the financial statements of PT Waskita Karya (Persero) Tbk, which was involved in the Wanartha Life case. Crowe Indonesia is listed as the auditor of Waskita's financial statements for the 2021 and 2022 financial years where Waskita's financial statements are not in accordance with field conditions. According to Crowe Indonesia, from the annual financial statements they audited, Waskita has reported a consolidated net loss for the current year of IDR 1.83 trillion in 2021 and IDR 1.67 trillion in 2022. Meanwhile, Waskita's cash flow from operating activities was recorded positive at IDR 192.78 billion in 2021 and negative at IDR 106.58 billion in 2022. Crowe Indonesia was also involved in an alleged fraud in the annual financial statements of PT Asuransi Adisarana Wanaartha or Wanaartha Life (WAL) for the period 2014 – 2019 until on February 24, 2023, the Financial Services Authority (OJK) decided to revoke the registration of Crowe Indonesia (online media Bisnis.com, 2023)

Many failures of public accounting firms to audit financial statements generally occur because public accountants and their teams are unable to properly implement audit standards. Some of the variables that affect audit quality are *due professional care*, competence, work experience and auditor independence. The first variable, namely *Due Professional Care*, means careful and thorough professional proficiency. According to Johnson (2002), auditors are expected to have seriousness and meticulousness in carrying out professional audit duties and when issuing findings reports. The auditor must use all his expertise and consideration to decide what evidence needs to be seen, when to see it, how much to see, who will be assigned to collect and evaluate certain evidence, including who will provide interpretation and evaluate the results. According to Budiman, Yumnaini and Relasari (2017) *Due professional care* has no effect on the quality of audits produced by auditors registered with KAP in Palembang City. Meanwhile, according to Naradipa and Supadmi, (2019) *Due ProfessorofCare* has a positive effect on audit quality.

The second variable is competence. Competence is the knowledge and expertise possessed by a person to complete the tasks for which he or she is responsible (Suhitha, 2022). An auditor who has broad insights, a high level of education, and knowledge and training possessed during his time as an auditor is the basis used in conducting audits and maintaining the quality of audit results properly (Darmawan, 2014). According to Suharti and Apriyanti (2019) Competence has a positive effect on audit quality in KAP Pekanbaru. Meanwhile, according to Falatah and Sukirno (2018), Auditor Competence has no effect on Audit Quality.

The third variable is the auditor's work experience. The auditor's work experience can also determine the results of the audits he or she conducts. Experienced auditors can produce better audit results because they are trained in conducting their audits. Knoers and Haditono (1999) in Asih (2006) said that experience is a learning process and the addition of the development of behavioral potential, both from formal and non-formal education, or it can also be said to be a process that leads a person to a higher pattern of behavior. Experience in audit practice is also one of the indicators to prove the expertise or professionalism of an auditor, because if you are inexperienced, you have a greater opportunity to attribute mistakes compared to more experienced auditors. However, the recent working period does not also guarantee that the quality of the audits produced is not of high quality, especially for junior accountants, this can happen if the implementation of their duties is supervised by their seniors. But in essence, in general, the working period or sufficient work experience has a great influence on the quality of the audits produced. According to Putra and Mimba (2017), work experience has a positive effect on audit quality, while according to Erawan and Sukartha (2018), work experience has no effect on audit quality.

The fourth variable is independence. Independence is an important auditing standard because the opinion of an independent accountant will increase the credibility of the financial statements presented by management. An accountant must be independent, integrity, objectivity and professional to produce quality audits (Mautz and Sharaf, 1993). According to the research of Wardhani, Triuwono and Achsin, (2014), independence is an attitude that is not easily influenced, does not take sides with anyone's interests, is free from any obligation to its clients and does not have an interest in its clients, be it company management or company leaders. Then, in the research of Rahmawati and Widya (2013), independence aims to increase the credibility of financial statements presented by management. If the accountant is not independent of his client, then his opinion will not provide any addition. Then independence is defined as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. According to Naradipa and Supadmi (2019) Auditor independence has a positive effect on audit quality. Meanwhile, according to Suharti and Apriyanti (2019), independence has no effect on audit quality.

Quality, relevant, trustworthy and reliable financial statements are a source of information for decision-making. Quality financial statements are produced from audits conducted effectively by qualified auditors with the assumption that in order to maintain their credibility, auditors become more careful in conducting the audit process to detect misstatements or any form of fraud both intentionally (*fraud*) and unintentionally (*error*). A qualified auditor will conduct a quality audit as well.

LITERATURE REVIEW

Attribution theory is a theory that explains a person's behavior . This theory refers to how a person explains the causes of other people's or their own behavior caused by internal parties, such as traits, characters, attitudes, or . A person's behavior will be different if they feel their internal attributes more than their external attributes. In this study, the researcher uses the theory of attribution because the researcher wants to know the factors that affect the

quality of the audit, especially in *Due Professional Care*, competence, work experience, and independence of the auditor because it is one of the determinants of the quality of the audit to be carried out (Agustian, 2016). The relationship between *Due Professional Care* and attribution theory is that *Due Professional Care* refers to careful and careful professional proficiency by thinking critically and evaluating the audit evidence found. Meticulousness and thoroughness in the use of professional skills require auditors to carry out professional skepticism, which is the attitude of auditors who think critically about audit evidence by always questioning and evaluating the audit evidence (Singih and Bawono, 2010).

The relationship between work experience and attribution theory is that the work experience of an auditor has been seen as an important factor in predicting the audit quality of a public accountant. Experience is one of the important elements in audit duties besides knowledge, so it is not surprising that the way of viewing and responding to information obtained during the audit between experienced auditors and less experienced auditors will be different as well as making decisions on their tasks (Marietta, Sondakh and Morasa, 2013). The relationship between competence and attribution theory is that competence is obtained through education and experience, high general standards are needed followed by special education, training and also professional examinations in relevant subjects, as well as work experience, to achieve professional competence (Mulyadi, 2012). So that competence can be concluded with something possessed by someone who is knowledge, skills and experience and also other internal things of the individual in order to be able to complete a job.

The relationship between independence and attribution theory is that independence in general can be interpreted as a mental attitude that is not affected, not controlled and not dependent on other parties. An impartial attitude towards anyone is very important when conducting an audit process in a company. A person's independence is based on honesty. An honest attitude in this statement must also be shown by an auditor, an honest attitude is not only shown to the management but also to third parties such as users of financial statements, creditors, owners and prospective owners (Lestari, 2022). This makes the independence of the auditor an attitude that can maintain its opinion. The statement is based on the attitude of not following the orders of any party, not interested individually, honestly, objectively, and responsibly so that his party can convey information or findings based on facts in the field, and avoid actions that can cause a loss of public trust in him. Thus, auditors in carrying out their functions as auditors must be honest, not easily influenced by clients and have no special relationship with their clients (Devi, 2021).

The Effect of *Due Professional Care* on Audit Quality

The relationship between *due professional care* and audit quality is that the careful and careful professional auditor's proficiency shows the professional considerations made by the auditor during the audit. This indicates that the use of careful and careful professional auditor skills (*Due professional care*) will have an impact on whether or not the quality of audits reported is good or not (Simamora,

2020). The careful and fair use of professional skills requires auditors to exercise professional skepticism and sufficient confidence. The auditor must express his or her professional skepticism, an attitude that includes a mind that always questions and critically evaluates audit evidence. In addition to professional skepticism, auditors must provide adequate confidence that the financial statements are free from material misstatements, whether caused by errors or fraud.

According to Agoes and Hoesada in Reyhan (2018), what is meant by *due professional care* is that professional skills must be used carefully and carefully in general, vigilance nuanced with healthy professional suspicion (skepticism) in particular, more specifically always considering the possibility of violations and fraud in reporting and financial statements to convey audit conclusions with sufficient confidence according to the truth. Based on the above theory, the use of *due professional care* can improve the quality of audits, where *due professional* audits can identify the occurrence of fraud in the presentation of financial statements and with the use of adequate *due professional care*, auditors can provide opinions that state that financial statements are free from material misstatements. This is in line with research conducted by Naradipa and Supadmi (2019), *Due professional care* has a positive influence on audit quality.

H1: *Due Professional Care* has a positive effect on Audit Quality

The Effect of Auditor Competence on Audit Quality

According to (Christiawan, 2017) competence is related to adequate education and experience possessed by public sector auditors in the field of auditing and accounting. Based on the above understanding, it can be concluded that to carry out an audit to be able to arrive at a statement of opinion, the auditor must always act as someone who is an expert in the field of accounting and auditing.

Competence is the knowledge and expertise possessed by a person to complete the tasks for which he or she is responsible. Commitment to competence includes management considerations about the level of competence for certain tasks with skill and knowledge requirements (Suhitha, 2022). This corroborates previous research that proves that competence affects audit quality. An auditor who has broad insights, a high level of education, and knowledge and training possessed during his time as an auditor is the basis used in conducting audits and maintaining the quality of audit results properly (Darmawan, 2014). According to Suharti and Apriyanti (2019) Competence has a positive effect on audit quality in KAP Pekanbaru.

H2: Competence has a positive effect on Audit Quality

The Effect of Auditor Work Experience on Audit Quality

Work experience is a measure of an auditor's maturity in carrying out his duties. The higher the level of work experience, the more objective the auditor becomes and it is easier to find irregularities in the audit process. (Ayuningtyas and Pamudji, 2012) said that experienced auditors will more clearly detail the problems faced and can make better audit decisions. In accordance with Salim's (2012) research that there is an influence between work experience and audit quality, this means that experienced auditors are assumed to be able to provide better audit quality compared to inexperienced auditors. Technically, the more tasks that the auditor does, the more he or she will hone his skills in detecting something that requires

special treatment that is widely encountered in doing his or her job. This is in line with research conducted by Putra and Mimba (2017) that work experience has a positive effect on audit quality. Based on the description and results of the above studies, the following hypotheses can be formulated:

H3: Work experience has a positive effect on audit quality.

The Effect of Auditor Independence on Audit Quality

The Audit Standard Section 220 explains that the independence of auditors means that they are not easily influenced, because they carry out their work for the public interest (differentiated in terms of practicing as internal auditors), in line with the research of Pratiwi, Suryandari and Susandya (2020) which states that independence has a positive effect on the quality of audits in Public Accounting Firms in Bali, supported by research Falatah and Sukirno (2018) who stated that auditor independence has a positive effect on audit quality. Based on the description and results of the above studies, the following hypotheses can be formulated:

H4: Independence has a positive effect on audit quality

The Effect of Due Professional Care, Competence, Work Experience and Auditor Independence on Audit Quality

The Influence of *Due Professional Care*, Competence, Work Experience, Auditor Independence are factors that affect Audit Quality. The careful and thorough professional auditor's proficiency will have an impact on whether or not the quality of the audits reported is good or not. The auditor's experience will continue to increase along with the increasing number of audits carried out and the complexity of the company's financial transactions that are audited so that it will increase and expand their knowledge in the field of accounting and auditing so that the audit results will be better and the independence of the auditor, meaning that it is not easily influenced, because it carries out its work for the public interest. With the description above, the following hypothesis is formulated:

H5: Due Professional Care, Competence, Work Experience, and Independence of Auditors have a positive effect on Audit Quality

RESEARCH METHOD

The type of data used in this study is primary data. Primary data according to (Sugiono, 2015) is research data obtained directly without intermediaries from the original or first source. This research is the result of a questionnaire that has been filled out by the respondents directly. The data source was obtained from a field study at the Semarang City KAP to obtain the results of the research directly, the data source collected was then packaged in the form of a questionnaire. Each question from the variables studied uses a likert scale and each item is given a score of 1 (one) to 5 (five).

Table 1. Measurement of Research Variables

Variable	Measurement
<i>Due Professional Care</i>	1. Structural aspects 2. Attitude aspect
Competence	Knowledge
Work Experience	1. Long working as an auditor

Independence	2. Numerous inspection tasks
	1. Length of Relationship with Client (Tenure Audit)
	2. Pressure from Clients
	3. Review from Peer Review
	4. Non-audit services
Audit Quality	1. Misstatement detection
	2. Conformity with Public Accountant Professional Standards
	3. Compliance with the Company's Operating Standards

The data analysis of this study uses multiple linear regression, the regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Information:

Y: Audit Quality, α : Constant, β_1 : Regression coefficient between *Due Professional Care* and Audit Quality, β_2 : Regression coefficient between Auditor Competence and Audit Quality, β_3 : Regression coefficient between Auditor Work Experience and Audit Quality, β_4 : Regression coefficient between Auditor Independence and Audit Quality, X_1 : Variable *Due FactorCare*, X_2 : Auditor Competency Variable, X_3 : Auditor Work Experience Variable, X_4 : Auditor Independence Variable, e : Error disturbances

RESULTS

Table 2. Validity Test Results

Variable	Items Question	R Calculate	R table	Significance	Information
Audit Quality (Y)	Y.1	0,777	0,224	0,05	Valid
	Y.2	0,735	0,224	0,05	Valid
	Y.3	0,761	0,224	0,05	Valid
	Y.4	0,759	0,224	0,05	Valid
	Y.5	0,781	0,224	0,05	Valid
<i>Due Professional Care</i> (X 1)	X1.1	0,799	0,224	0,05	Valid
	X1.2	0,769	0,224	0,05	Valid
	X1.3	0,777	0,224	0,05	Valid
	X1.4	0,779	0,224	0,05	Valid
	X1.5	0,792	0,224	0,05	Valid
Auditor Competencies (X 2)	X2.1	0,661	0,224	0,05	Valid
	X2.2	0,722	0,224	0,05	Valid
	X2.3	0,752	0,224	0,05	Valid
	X2.4	0,723	0,224	0,05	Valid

		X2.5	0,754	0,224	0,05	Valid
Auditor Work Experience (x3)		X3.1	0,598	0,224	0,05	Valid
		X3.2	0,776	0,224	0,05	Valid
		X3.3	0,792	0,224	0,05	Valid
		X3.4	0,651	0,224	0,05	Valid
		X3.5	0,746	0,224	0,05	Valid
		X3.6	0,865	0,224	0,05	Valid
Auditor Independence (X4)		X4.1	0,674	0,224	0,05	Valid
		X4.2	0,639	0,224	0,05	Valid
		X4.3	0,747	0,224	0,05	Valid
		X4.4	0,691	0,224	0,05	Valid
		X4.5	0,711	0,224	0,05	Valid

Source: Primary Data Processing Results , 2023

Based on the validity test above, it is known that all statement items for the variables of audit quality, due professional care, work experience, independence, and competence have a value of r calculation greater than r table (r calculation > r table) and significance below 0.05 (< 0.05). It can be concluded that all items of the statement can be used for further analysis. This decision was taken because all values of the coefficient of coefficient (r calculation) were greater than 0.224 (r table) so that they were said to be valid or suitable for use for research.

Table 3. Reliability Test Results

Variable	Alpha Value Calculate	Level Cronbach's Alpha	Information
Audit quality (Y)	0,818	0,70	<i>Reliable</i>
<i>Due professional care</i>	0,840	0,70	<i>Reliable</i>
Auditor competence	0,751	0,70	<i>Reliable</i>
Work experience auditor	0,837	0,70	<i>Reliable</i>
Auditor independence	0,707	0,70	<i>Reliable</i>

Source: Primary Data Processing Results , 2023

The results of the reliability test show that the statement items prepared to measure the variables of audit quality (Y), *due professional care* (X1), auditor competence (X2), auditor work experience (X3), auditor independence (X4) already have very high reliability. This can be seen from the *Cronbach' alpha* value of the five variables exceeding 0.70%. So that all questionnaire items are said to be reliable and worthy of research.

Table 4. Multiple Value Regression Test Results

Type	Standardized Coefficients	t	Sig.	Information
	Beta			
(Constant)		,605	,547	
X1	,801	15,316	,000	Accepted
X2	,051	1,315	,193	Rejected
X3	,088	1,730	,088	Rejected
X4	,079	2,255	,027	Accepted

Source: Primary Data Processing Results , 2023

DISCUSSION

The Effect of *Due Professional Care* on Audit Quality

Based on the results of the statistical test t, it shows that the variable *due professional care* (X1) has a calculated t value of 15.316 with a significance level of $0.000 < 0.05$, so it can be concluded that *due professional care* (X1) has a significant influence on Audit Quality (Y). The results of this test prove that the first hypothesis is accepted. *Due professional* audits can improve the quality of audits, where due professional audits using professional scrutiny can identify fraud in the presentation of financial statements (Lestari, Maryani and Lestari, 2019).

Based on the test results, this study supports the attribution theory which states that *Due Professional Care* refers to professional proficiency that is careful and careful by thinking critically and evaluating the audit evidence found (Singgih and Bawono, 2010). Professional proficiency according to the attribution theory of each auditor is influenced internally by the influence of nature, character, attitude, or external, for example, the pressure of certain situations or circumstances that will have an influence on individual behavior. The results of this study are supported by research conducted by Budiman, H., Yusnaini, Y., & Relasari, R. (2017). *Due professional care* has a positive influence on the quality of audits produced by auditors registered with KAP in the city of Palembang.

The Influence of Auditor Competence on Audit Quality

Based on the results of the statistical test t, it shows that the auditor's competence (X2) has a t calculation of 1.315 with a significance level of $0.193 > 0.05$, so it can be concluded that the auditor's competence (X2) has no influence on Audit Quality (Y). The results of this test prove that the second hypothesis is rejected. This is because the auditor does not apply his audit competence in carrying out his duties. Otheractors that can influence such as emotional intelligence, spiritual intelligence, and professionalism of auditors are different so that good audit quality will be created depending on these factors. These results arein line with research conducted by (Purnomo, 2017) that competence has no effect on audit quality.

In carrying out the auditor's duties, namely auditing financial statements, not only the auditor's competence is needed by the auditor in improving the quality of his audit, but intelligence and professionalism in working are more important in the

success of a job because in carrying out the task of examining financial statements, only someone who really has special skills can complete this job, especially for auditors.

The Influence of Auditors' Work Experience on Audit Quality

Based on the results of the statistical test t showing that the auditor's work experience (X3) has a t calculation of 1.730 with a significance level of $0.088 > 0.05$, it can be concluded that the auditor's work experience (X3) has no influence on Audit Quality (Y). The results of this test prove that the third hypothesis is rejected. The lack of influence of experience on audit quality is due to the fact that there are still respondents in this study who are junior auditors and their working period is not more than 3 years, namely < 1 or 1-3 years, so that the responses of the respondents to answer the auditor's experience variable statement tend to produce answers that do not have a positive value

The relationship between work experience and attribution theory is that the work experience of an auditor has been seen as an important factor in predicting the audit quality of a public accountant. Experience is one of the important elements in audit duties besides knowledge, so it is not surprising that the way of viewing and responding to information obtained during the audit between experienced auditors and less experienced auditors will be different as well as making decisions on their tasks (Marietta, Sondakh and Morasa, 2013).

These results are in line with research from Mulyani and Munthe (2018), Fietoria and Elisabeth (2016), and Meilina Safitri (2017), which stated that work experience has no effect on audit quality. The factors that cause the lack of experience of an auditor are the lack of time the auditor works at the Public Accounting Firm and in addition to the lack of tasks faced by the auditor. The reason why work experience has no effect on audit quality in this study is that most of the respondents are auditors who serve as junior auditors and their working period is still lacking, so the response to answer questions related to work experience variables tends to produce ineffectual answers.

The Effect of Auditor Independence on Audit Quality

Based on the results of the statistical test t showing that the independence of the auditor (X4) has a t calculation of 2.255 with a significance level of $0.0027 < 0.05$, it can be concluded that the influence of the independence of the auditor (X4) has an influence on the Audit Quality (Y). The results of this test prove that the hypothesis is accepted. The independence of the auditor means that it is not easily influenced, because it carries out its work for the public interest (differentiated in terms of practicing as an internal auditor),

The relationship between independence and attribution theory is that independence in general can be interpreted as a mental attitude that does not influence, is not controlled and does not depend on other parties. An impartial attitude towards anyone is very important when conducting an audit process in a company. A person's independence is based on honesty. An honest attitude in this statement must also be shown by an auditor, an honest attitude is not only shown to the management but also to third parties such as users of

financial statements, creditors, owners and prospective owners (Lestari, 2022). This makes the independence of the auditor an attitude that can maintain its opinion. The statement is based on the attitude of not following the orders of any party, not having individual interests, being honest, objective, and responsible so that his party can convey information or findings based on facts in the field, and avoid actions that can cause a loss of public trust in him. Thus, auditors in carrying out their functions as auditors must be honest, not easily influenced by clients and have no special relationship with their clients, both with the managerial and the owner, this is not in accordance with the auditor's procedures and principles (Devi, 2021).

The results of this study are supported by research that is in line with the research of Pratiwi, Suryandari and Susandya (2020) which states that independence has a positive effect on audit quality in Public Accounting Firms in Bali, supported by the research of Falatah and Sukirno (2018) which states that auditor independence has a positive and significant effect on audit quality.

The Influence of Due Professional Care, Auditor Competence, Work Experience, and Auditor Independence on Audit Quality

Based on the results of the F test, it is stated that the result of F-count is 471.525 with a significance level of 0.000, so it can be concluded that the hypothesis is accepted. Thus, there is a positive and significant influence together between *due professional care* (X1) and auditor independence (X4) on audit quality (Y). The Influence of *Due Professional Care*, Competence, Work Experience, Auditor Independence are factors that affect Audit Quality. The skill of a professional auditor who is careful and careful (*due professional care*) will have an impact on whether or not the quality of the audits reported is good or not. Sondakh and Morasa, 2013; Rahmawati and Widya, 2013; Budiman, 2017; Erawan and Sukartha, 2018; Reyhan and Castellani, 2018). This study supports research from Naradipa and Supadmi (2019) *Due Profesional Care* has a significant positive effect on audit quality and auditor independence has a significant positive effect on audit quality. Research by Pratiwi, Suryandani, and Susandya (2019) Independence has a positive effect on audit quality in Public Accounting Firms in Bali.

CONCLUSION

This study aims to find out and provide empirical evidence about due professional care, auditor competence, work experience, and auditor independence towards audit quality. Thus, based on the results of data analysis and discussion, the following conclusions can be drawn:

1. *Due professional care* (X1) has a positive and significant effect on Audit Quality in Public Accounting Firms in Semarang City.

2. Auditor competence (X2) has no effect on Audit Quality at Public Accounting Firms in Semarang City.
3. Auditor's work experience (X3) has no effect on Audit Quality at Public Accounting Firms in Semarang City.
4. Auditor independence (X4) has a positive and significant effect on Audit Quality in Public Accounting Firms in Semarang City.

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