

# Do Work Experience, Good Governance, and Independence Influence the Audit Quality?



Bambang Leo Handoko, Rindang Widuri, Tommy Andrian, Joseph Ivan Darmasaputra

**Abstract:** *Financial auditors play an important role in the financial reporting of business entities. The auditor must examine the report or bookkeeping company. When conducting its audit work, auditors are required to have competence in accounting or finance and always maintain an independent attitude. Even so, until now there are still many people who doubt the competence and independence of public accountants. This is compounded by the many cases involving the public accounting profession, in many financial statement fraud cases that occurs worldwide such as the Enron, Phar-Mor, Crazy Eddie case. This study aims to analyze in order to obtained statistical result regarding how auditor work experience, understanding of Good Governance (GG), independence of auditor influenced quality of the audit result. The sample in our study was obtained by using a purposive sampling method for certified auditor firm in the Jakarta Special Capital Region. We have 200 auditors as our respondents from various audit firms. Hypothesis testing is done by using ordinary least square. We used determination of coefficient, t test and f test. On the conclusion, we have evidence that good governance variable significantly influences audit quality, while work experience variables and independence variable do not significantly influence audit quality. Our study also stated that all the independent variables give influence magnitude 64.8 percent for explaining quality of audit.*

**Keywords :** *Experience, work, auditor, independence, audit quality, good, corporate governance*

## I. INTRODUCTION

As modernization goes on, the development of the business world is growing rapidly. This has triggered the emergence of increasingly tight competitiveness among businesspeople. In this competition sometimes management does various ways so that the objectives of the company are achieved.

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Many lay people who see a company is good from the profits that have been generated by the company. So, the company always tries to beautify its financial statements so that investors are interested in investing their capital in the company.

The agency theory reveals that most companies that go public are managed by directors who are not the majority shareholders. So, between the owner as the principal and management as the agent who runs the company there is an agency problem because each party will always try to maximize its utility function.

According to [1] the shareholders and other stakeholders are not directly involved in the daily business of the company, so it is difficult for the principal to oversee management in running the business that has been entrusted. The principal only gets reports from management regarding company performance, one of which is financial statements that show the financial performance that has been generated by management in managing the company.

Management has more information than the principal, giving rise to information asymmetry, which is a condition of the imbalance in information acquisition between management as the provider of information with the shareholders and other stakeholders as users of information.

Inherent risk and control risk associated with misstatement from financial statements can occur in management reporting to the principal. So, the principal requires auditors to examine the financial statements so that they are presented fairly, because various interests and management motives cannot be monitored one by one by the principal, so any indication of fraud can be found by auditing the company.

An auditor carrying out audits of financial statements certainly does not only work in the interests of the auditee, but also in the interests of all stakeholders, especially those who have an interest in the financial statements. So that in maintaining the interest of auditee, and other stakeholders of that report, auditors are required must have adequate competences. According to the Statement of Financial Accounting Concept (SFAC), it states that relevance and reliability are the two main qualities that make accounting information useful for decision making. This requires an auditor who is able to provide guarantees to the users of the financial statements that have been prepared in accordance with established criteria that are generally applicable [2].

Auditors in conducting audits, auditors have a standard called the Public Accountant Professional Standards. In the third general standard which contains "In carrying out audits and preparing their reports, auditors are required to use their scientific expertise professionally and carefully."

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So that auditors are required to be professional in carrying out audits and also provide good quality in reporting.

If the auditor can complete his work in a professional manner, audit quality will be guaranteed because audit quality is the main output of professionalism. Good audit quality will produce reliable financial reports as a basis for decision making [3].

But in reality Audit Quality is still in the spotlight, because there are still many audit findings that are not detected by the inspectorate apparatus as internal auditors, but are found by an external auditor, the findings in the form of non-compliance with laws and regulations, fraud, and non-compliance in financial reporting [4].

## II. LITERATURE REVIEW AND HYPOTHESIS

### A. Audit Quality

The Indonesian Institute of Accountants (IAI) states that audits conducted by auditors are said to be of quality if they meet auditing standards and quality control standards. Based on the notion of audit quality raised by previous researcher's audit quality is a benchmark for an auditor in auditing financial statements and this needs to be considered by an auditor.

According to [5] revealed that a good audit quality can be achieved if the auditor complies with the standards and ethics that apply to the auditor profession. Therefore, an audit must carry out their duties properly and appropriately so that the quality of the audit that will be obtained later will be good and can be trusted by stakeholders.

Based on research conducted by [6], there are five factors that can affect audit quality, namely: 1). Objectivity, the freedom of a person from the influence of the subjective views of other parties concerned, so that they can express their opinions as they are. 2). An auditor's competence, expertise includes experience and education. 3). The auditor's knowledge about the audit, knowing the overall audit process and audit standards. 4). Integrity means can accept unintentional mistakes and honest differences of opinion but cannot accept fraudulent principles. 5). Professional ethics, values of behavior or rules of conduct that are accepted and used by a certain group or individual.

### B. Auditors' Work Experience

Work experience has been an important factor in predicting the performance of public accountants, in this case the quality of the audit. An auditor must continue to follow developments in the business and profession. An auditor must study, understand and apply new provisions in accounting principles and auditing standards applied by professional organizations. With the increasing experience of an auditor, the auditor's expertise is also growing [7]. The auditor's experience is a combined accumulation of all that is obtained through interaction [8]. The auditor's experience is one of the factors of auditor competence, in the first general standard of the third point in conducting audits and preparing their reports, the auditor is obliged to use his professional skills carefully and carefully [2]. These skills are not only influenced by formal education but other factors that influence it are experience.

Based on the discussion above, the hypothesis development in this study is:

H1: Auditors' work experience has a significant positive influence on audit quality.

### C. Auditors' Independence

In order to produce good audit quality, the auditor must have an independent attitude and have experience. Independence is a mental attitude that is free from influence, uncontrolled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering the facts and there are objective considerations that are not impartial in the auditor in formulating and expressing his opinion [9]. The application of independence makes the auditor pay more attention to his responsibilities to the organization than to personal interests and tries to make the organization better. A low level of independence will make an auditor more concerned with his personal interests, besides the auditors must maintain a high level of independence to maintain the confidence of users who rely on their reports [10], as well as one of the factors that influence audit quality is adherence to the code of ethics, which is reflected by the attitude of independence, integrity, and so forth. [11]. It is therefore expected that the higher the level of independence of an auditor will affect the quality of the resulting audit.

Based on the discussion above, the hypothesis development in this study is:

H2: Auditors' independence has a significant positive influence on audit quality.

### D. Good Governance

Good Governance is one of the key elements in increasing economic efficiency, which includes a series of relationships between company management, the board of commissioners, shareholders, and other stakeholders that also provide a structure that facilitates the determination of the objectives of a company, and as a means to determine performance monitoring techniques [12]. Good governance is based on the principle of Transparency, Accountability, Responsibility, Independence, and Fairness (TARIF). So in designing corporate governance must pay attention to the principles that underlie corporate governance [3].

Based on the discussion above, the hypothesis development in this study is:

H3: Good governance has a significant positive influence on audit quality.

## III. RESEARCH METHODOLOGY

The research approach used in this study is the survey approach by gathering information from respondents through a survey. According to [13] said that the survey method is used to obtain data from a particular place that is natural (not artificial), but researchers conducted treatment in data collection, for example by distributing questionnaires, tests, structured interviews and so on. This type of research uses quantitative methods. According to [14], quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine specific populations or samples. Sampling techniques are generally carried out randomly (random sampling),

data collection using research instruments, data analysis is quantitative / statistical in order to test the hypothesis that has been set.

The data used in this study are primary data. Primary data were obtained by distributing questionnaires to external auditors in Jakarta. The questionnaire submitted was related to the auditor experience, independence, good governance and audit quality variables. The sample in this study amounted to 200 respondents.

**A. Validity Testing**

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire [15]. Significance test is done by comparing the value of r arithmetic with r table for degree of freedom (df) = n-2, in this case n is the number of samples and alpha = 0.05. If r count is greater than r table and a positive value, then the item or question or indicator is declared valid[16].

**B. Reliability Testing**

Reliability is used to test the consistency of the answers of respondents or research objects. reliability is usually used for research that uses primary data. [16]. Reliability measurements are carried out by means of one shot or measurement once only then the results are compared with other questions or measure the correlation between the answers to questions. SPSS provides facilities to measure reliability with Cronbach Alpha (α) statistical tests [16].

It is said to pass the reliability if it meets the conditions where the Cronbach’s Alpha score obtained above 0.6. But if the result α < 0.60 = not reliable

**C. Analysis of Multiple Linear Regression**

Multiple linear regression analysis is used to determine the effect of competence, independence and good governance on audit quality. The multiple linear regression equation model used is as follows [16]:

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \epsilon$$

Information:

- Y = Audit Quality
- α = Constant
- β = Regression coefficient
- X1 = Work experience
- X2 = Independence
- X3 = Good governance
- ε = Error

**D. Determination of Coefficient**

The coefficient of determination is used to see how much the contribution of the independent variable (Work Experience, Independence and Good Governance) to the Quality of the auditor (Y). The higher R2, the better the regression model because it means that the independent variable is more able to explain the dependent variable.

**E. Simultaneous F Test**

The F / ANOVA test aims to see the effect of the independent variables simultaneously or together on the dependent variable.

Result in ANOVA test / F test: If P value (Sig) <0.05, or the value of F result is > table, hypothesis is accepted, but if P

value (Sig) > 0.05 or the value of F result < table, hypothesis is rejected

**F. Hypothesis Testing**

Partial Regression Coefficient Test is conducted to determine whether the independent variable partially (individually) significantly influences the dependent variable.

Partial Test of Regression Coefficient: The t test has a hypothesis like this:

Decision making or Rules in the Statistical t Test: If P value (Sig) < 0.05, or t result is > table, hypothesis accepted. If P Value (Sig) > 0.05 hypothesis rejected.

**IV. RESEARCH RESULT**

Here is the identity of respondent in this research:

**Table- I: Identity of Respondent**

| Age:             | Frequency | Percentage |
|------------------|-----------|------------|
| 25 years <       | 24        | 12%        |
| 26 – 35 years    | 124       | 62%        |
| 33 – 55 years    | 46        | 23%        |
| > 55 years       | 6         | 3%         |
| Gender:          |           |            |
| Male             | 94        | 47%        |
| Female           | 106       | 53%        |
| Education:       |           |            |
| Diploma          | 19        | 38%        |
| Bachelor         | 69        | 138%       |
| Master           | 12        | 24%        |
| Work Experience: |           |            |
| 1 – 5 years      | 32        | 16%        |
| 6 – 10 years     | 106       | 53%        |
| 11- 15 years     | 40        | 20%        |
| > 15 years       | 22        | 11%        |

We can see that the results of table I above, which is a recapitulation of 200 respondents, it can be seen that the majority of respondents are 26-35 years old, with a bachelor's last education, and work experience between 1-5 years. Meanwhile, gender is quite balanced between men and women

**A. Validity Testing**

Significance test in this study was conducted by comparing the value of r arithmetic with r table. The r table used is 0.180. If r value from statistical process is more/bigger from the value of in the table means we have passed the validity test. After passed this test, the analysis of the research instrument can be seen in the calculation results that appear in the table as follows:

**Table- II: Validity Testing**

| Question | R count | Question | r count |
|----------|---------|----------|---------|
| AQ_1     | 0.358   | I_1      | 0.398   |
| AQ_2     | 0.642   | I_2      | 0.461   |
| AQ_3     | 0.712   | I_3      | 0.398   |
| AQ_4     | 0.521   | I_4      | 0.399   |
| AQ_5     | 0.342   | I_5      | 0.471   |
| AQ_6     | 0.467   | I_6      | 0.468   |
| AQ_7     | 0.653   | I_7      | 0.419   |
| AQ_8     | 0.517   | I_8      | 0.532   |
| AQ_9     | 0.421   | I_9      | 0.568   |
| AQ_10    | 0.539   | I_10     | 0.438   |
| AQ_11    | 0.619   | I_11     | 0.520   |
| AQ_12    | 0.511   | GG_1     | .0392   |



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|      |       |      |       |
|------|-------|------|-------|
| WE_1 | 0.319 | GG_2 | 0.752 |
| WE_2 | 0.618 | GG_3 | 0.585 |
| WE_3 | 0.642 | GG_4 | 0.714 |
| WE_4 | 0.463 | GG_5 | 0.546 |
| WE_5 | 0.489 | GG_6 | 0.439 |
| WE_6 | 0.471 | GG_7 | 0.387 |
| WE_7 | 0.468 | GG_8 | 0.424 |
| WE_8 | 0.563 |      |       |

We can see all r count value for each question item is greater than the r table value (0.180), so it can be concluded that all the question items are valid and can be used for regression.

### B. Reliability Testing

**Table- III: Reliability Testing**

| Variables       | Cronbach's Alpha |
|-----------------|------------------|
| Audit quality   | 0.856            |
| Work experience | 0.897            |
| Good governance | 0.889            |
| Independence    | 0.841            |

Table III above shows the Reliability Statistics table which shows Cronbach's Alpha for all four variables  $> 0.60$ . It can be concluded that the questions in the variable work experience, independence, good governance, and audit quality of auditors already meet the reliability requirements. So it can already be used for regression tests.

### C. Determination of Coefficient Result

**Table- IV: Determination of Coefficient**  
Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .812 <sup>a</sup> | .659     | .648              | .33093                     |

Based on table IV it is known that the Adjusted R Square coefficient value is 0.648, meaning that the Audit Quality variable (Y) can be explained by Work Experience, Independence and Good Governance of 64.8%, while the remaining  $100\% - 64.8\% = 35.2\%$  is contribution of other independent variables not included in this study.

### D. Simultaneous F Test Result

**Table- V: Simultaneous F Test**  
ANOVA<sup>b</sup>

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 20.300         | 3  | 6.767       | 61.789 | .000 <sup>a</sup> |
|       | Residual   | 10.513         | 96 | .110        |        |                   |
|       | Total      | 30.814         | 99 |             |        |                   |

Based on the calculations obtained in table V above, the calculated F value of 61.789, which is greater than the F table of 2.70, with a significant value of  $0,000 < 0.05$ , it can be concluded that  $H_0$  is rejected. This means that the Work Experience, Independence and Good Governance variables together have a significant effect on audit quality (Y).

### E. Partial Hypothesis T Test Result

**Table- VI: T Test**

| Model    | Unstandardized Coefficient |           | Standardized Coefficient | T     | Sig   |
|----------|----------------------------|-----------|--------------------------|-------|-------|
|          | B                          | Std Error | Beta                     |       |       |
| Constant | 0.897                      | 0.224     |                          | 3.998 | 0.000 |
| WE       | 0.034                      | 0.082     | 0.037                    | 0.417 | 0.677 |
| GG       | 0.617                      | 0.081     | 0.684                    | 7.624 | 0.000 |
| I        | 0.130                      | 0.080     | 0.139                    | 1.623 | 0.108 |

a. Dependent Variable: AQ

Based on table VI above, we able to answer our premise, as follow:

T count for Work Experience of auditor variable is 0.417, smaller than t table score of 1.99, at a significance level of 0.677 with a regression test of  $\beta$  of 0.034. The significances score of 0.677 which bigger from 0.05, it can be concluded that the auditor's work experience of auditor has no influence for quality of audit.

T count for the variable Good Governance is 7.624, greater than t table 1.99, at a significance score of 0.000 with a regression coefficient  $\beta$  of 0.617. The significance value is  $0,000 < 0.05$ , it can be concluded that the Good Governance variable significantly and positively influences audit quality. Thus the hypothesis which states that Good Governance has a significant effect on audit quality can be accepted.

T count for the Independence variable is 1.623, smaller than the 1.99 table, We used statistical program a significance level of 0.108 with a regression coefficient  $\beta$  of 0.130. Because the significance value of 0.108 is greater than 0.05, it can be concluded that the Independence variable does not significantly influence audit quality.

## V. CONCLUSION AND SUGGESTION

### A. Conclusion

In this study the auditor work experience variable does not significantly influence the audit quality. The results of this study are consistent with research conducted by [17], [8] and [18]. According to the outcomes after descriptive statistical tests, we were in a conclusion of respondents' ratings in Work Experience variables were low. This is because most auditors who take part in this research by filling out the questionnaire have a work experience of 1 to 5 (16%) years and 5 – 10 years (53%) compared to respondents' auditors who have work experience of more than 15 years (20%). Judging from his tenure, the auditor is still difficult to find the cause of the emergence of errors and has not been able to complete his task easily and quickly.

According to our statistical test, Good Governance variable significantly and positively influences quality of audit. Our third premise whom said that Good Governance has a significantly influence quality of audit can be accepted. According from research output conducted by [3], [12] and [19] also showed that Good Governance significantly influences the quality of audits produced.

In this study the Independence variable does not significantly and positively influence audit quality. This finding is in accordance with the results of research conducted by [10] and [20]. The results of the research showed this variable has no significant influence over quality of audit.

### B. Suggestion

Our scope of research can be expanded like a public accountant firm in other areas so that it can give different results. Because in this study, researchers only conducted surveys in the city of Jakarta, so the conclusions obtained could be more general in nature and could represent auditors in several regions in Indonesia or in other countries.

For further research, researchers are expected to consider adding other factors or variables that can affect audit quality in addition to work experience, understanding good governance and independence. By adding new variables that can be used to examine audit quality not included in this study such as workload, time budget pressure, professionalism, auditor skepticism and loyalty that have the possibility to influence audit quality.

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**Joseph Ivan Darmasaputra**, he holds bachelor's degree in accounting from Bina Nusantara University, Jakarta Indonesia. Graduated with excellent achievement. His research interest is in the field of financial auditing, professional ethics and corporate governance. He has experience in auditing work from internship activities in public accounting firm. He also actively engaged in many community development activities. The activities example is like teaching the pre-school students, teaching societies. Joseph has passion and care about kids. Currently he works as an entrepreneur, opening start up of his own business. The subject and soft skill which he learns from university is very necessary in conducting business