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Auditor's experience and independence on the quality of audit results

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Abstract

This study discusses how an auditor with experience can carry out activities in the field of auditing in higher education. The Inspectorate General (ITJEN) is the Government Internal Supervision Apparatus (APIP), within the Ministry of Education, Culture, Research and Technology (Kemendikbudristek). ITJEN is led by the Inspector General who is under and responsible to the Minister of Education, Culture, Research and Technology. The research method used in this study is broadly divided into 2 (two) types of methods. The first research method is descriptive method, the second method is a method using verification analysis. The first method is descriptive analysis using confirmatory analysis. The second method is inferential analysis which is used to find out the truth of the hypothesis, in this analysis using a structural equation modeling test approach, or Structural Equation Modeling (SEM). The use of these two research methods is inseparable

from the setting of research objectives. The first objective is to describe the variables studied. While the second objective is to analyze the effect of exogenous variables on endogenous variables. The data source is the most important part and is the first step as a source of information for research materials. The data sources are divided into two parts, "Data can be obtained from primary or secondary sources". Data can be obtained from primary or secondary sources. Primary data is data obtained directly in the field from objects or respondents who are made into the population and determined by a sample through a survey using a research instrument specially made in the form of a questionnaire. While secondary data is certain data created and collected by other parties or certain institutions, both published and unpublished. So that later it can produce quality audit results mediated by an efficient and effective audit time budget.

Keywords: Auditor, Independence, Quality of Audit

Introduction

The Inspectorate General (ITJEN) is the Government Internal Supervision Apparatus (APIP), within the Ministry of Education, Culture, Research and Technology (Kemendikbudristek). ITJEN is led by the Inspector General who is under and responsible to the Minister of Education, Culture, Research and Technology. His task is to realize the quality and accountability management of State Universities (PTN). APIP as the government's internal supervisor is one of the important elements of government management, in order to realize good governance that leads to clean government/bureaucracy. For this reason, it is very important to conduct research related to the quality of audits produced by auditors. As well as anything that has a causal relationship with the quality of the resulting audit.

Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning Government Internal Control System. ITJEN functionally is the government's internal control apparatus. The existence of ITJEN is expected to provide adequate assurance for the achievement of effectiveness and efficiency in achieving the objectives of state administration, reliability of financial reporting, security of state assets, and compliance with laws and regulations.

The inability to implement the Government's Internal Control System will result in the emergence of the potential for the implementation of governance that is not orderly, uncontrolled, inefficient and ineffective. Even some examples show big problems. Examples include the mega corruption of PT Asuransi Jiwasraya (Persero) with state losses of Rp. 12.157 trillion, PT Krakatau Steel Tbk., PT Asuransi Armed Forces of the Republic of Indonesia (Asabri), the Bribery Case of the Ministry of Village Development of Disadvantaged Regions and Transmigration (PDTT) to the BPK auditor. .

In the midst of Kemendikbudristek's efforts to improve the quality of education with the implementation of Merdeka Learning Campus Merdeka (MBKM), the problem of implementing orderly, controlled, efficient and effective governance in achieving goals is a problem that is very much to be avoided. These problems will clearly hinder efforts to improve the nation's competitiveness.

For this reason, the supervisory role by ITJEN is very important to strengthen higher education governance, within the scope of the Ministry in the Regulation of the Minister of Education, Culture, Research and Technology Number 22 of 2017. The quality of audit results is the probability that an auditor finds, and reports on a violation in the governance system. The quality of the audit results will be a determining factor in avoiding the occurrence of governance problems in universities that are not in accordance with the objectives set by the Ministry of Education and Culture.

2. Literature Review

The ITJEN Kemendikbudristek auditor, which includes AAIP in providing a role to strengthen higher education governance, within the Ministry in the Regulation of the Minister of Education, Culture, Research and Technology Number 22 of 2017. One of its existence is to produce quality audits that provide adequate assurance that the objectives organization is achieved by reviewing work plans and budgets as well as reviewing financial reports, providing suggestions and recommendations, preparing reports on results of supervision and implementing evaluations of results of supervision.

In this literature review section, a conceptual study of the theoretical approach will be carried out. Quality of audit results, very important for internal and external stakeholders, satisfaction of the auditee (PT audited). The concept of audit quality is very complex and difficult to measure directly. This condition is because there is a lot of interest in the reported audit results. audit quality is a dynamic concept and that the drivers and indicators of audit quality may change over time and from place to place (Hilger et al. 2016), (Wijaya and Juniarti 2016).

The audit result is a tool for monitoring. The results of the resulting audit will have the potential to create a conflict of interest from all related parties (DeAngelo, 1981)^[12] (Duff, 2004)^[15] (Lowensohn, Johnson, Elder, & Davies, 2007)^[39]. The quality of audit results from the satisfaction of the auditee (the audited party) will be very different from other parties who expect information related to governance in the organization (Cahan, Godfrey, Hamilton, & Jeter, 2008) (Duff, 2004)^[15] (Hegazy, Sabagh, & Hamdy, 2015)^[24] (Prawitt, Smith, & Wood, 2008).

Prawitt, Smith and Wood (2008) suggest that audit quality includes inputs, processes, and results. Input in the form of an audit team that has a superior personality and has good cultural characteristics. The process shows that the audit is running effectively in accordance with auditing standards which results in a reliable audit opinion.

According to De Angelo (1981), Audit Quality is the probability or probability that the auditor can find a violation in the client's accounting system and its records. According to the Government Accountability Office (GAO) defines audit quality as compliance with professional standards and against contractual requirements, which must be considered (Lowensohn, Johnson, Elder, & Davies, 2007)^[39]. Another understanding related to the study of audit quality is an analysis of quality in terms of the rules made by government officials. Audit quality is the implementation of audits carried out in accordance with standards so that they are able to disclose and report if there are violations committed by clients (Duff, 2004)^[15] (Hosseinnikani, Inacio, & Mota, 2014) (Hegazy, Sabagh, & Hamdy, 2015)^[24].

Auditor quality has a very important role in producing quality audits so as to reduce irregularities by government agencies. Basically, there is no definite definition of how and what the quality of audit results is. This causes a general lack of understanding of the factors in the preparation of audit quality and frequent role conflicts between various users of audit reports.

The quality of the audit results can be seen from the extent to which the accuracy of the information provided by the auditor. The quality of audit results is a combination of the possibility of the auditor finding violations and independently reporting these findings (Haeridistia & Fadjaranie, 2019) (Rejeki, 2021)^[48] (Karnawati, Sururi, & Handayani, 2018). DeAngelo (1981)^[12] Davidson and Neu (1993) stated that audit quality indicates the ability of the auditor to find and eliminate material misstatements and manipulations in the financial statements. Furthermore, Krishnan and Schauer (2001) suggest that audit quality is the extent to which the auditor meets applicable audit standards.

On the other hand (Li, Brown, & McCullough, 2011) explained that audit quality describes how well the auditor can find financial statements that are materially misstated, reduce information asymmetry between management and shareholders, and therefore help protect the interests of shareholders. When the auditor is from ITJEN Kemendikbudristek means protecting state assets, state investment for the development and progress of education in Indonesia.

It can be concluded that the quality of the results of the internal audit is the possibility that the auditor when auditing the financial statements can find violations in the accounting system and report them to the audited financial statements, where in carrying out these duties the auditor is guided by the relevant standards and professional codes of ethics.

The ITJEN Kemendikbudristek auditor can be categorized as an audit specialist. Unlike auditors from a KAP, ITJEN Kemendikbudristek Auditors focus on one specific organization, namely Universities. These auditors will become highly proficient in identifying and addressing PT. So that the Auditor from ITJEN Kemendikbudristek will be better able to produce a much higher quality audit.

industry specialist auditors, (Dun & Mayhew, 2004)^[46] (Mayhew, 2001)^[16] argued that auditors, who are often assigned to specific organizations, become very adept at identifying and addressing industry-specific audit problems, resulting in quality audits. Meanwhile, (Cahan, Godfrey, Hamilton, & Jeter, 2008)^[8] documented that the organization's specialist auditors as an important factor with regard to audit quality, as they have superior knowledge and specialized auditors make expensive investments in industry-specific knowledge, thus enabling them to offer a different audit product, namely quality audits. The same thing was also stated by (Lowensohn, Johnson, Elder, & Davies, 2007)^[39] that there is a positive relationship between industry specialist auditors and audit quality.

Industry specialist auditors can assist the firm in increasing the demand for audit or non-audit services. Industry specialist auditors also have the potential to increase efficiency through economies of scale resulting from concentrated investments in industry-specific resources and technology. In addition, industry specialist auditors have shown to be more effective at finding errors and more accurately assessing audit risks that impact audit quality.

Based on the Regulation of the Supreme Audit Agency of the

Republic of Indonesia Number 01 of 2007 concerning the State Auditing Standards (SPKN), audit quality is measured based on the following:

1. The quality of the process (accuracy of audit findings, skepticism), the magnitude of the benefits derived from the work of the examiner does not lie in the audit findings reported or recommendations made. But lies in the effectiveness of the settlement taken by the entity being examined. In addition, the audit must be carried out carefully, according to procedures while maintaining an attitude of skepticism.
2. Quality of results (recommendation value, report clarity, audit benefits), the audited entity's management is responsible for following up on recommendations as well as creating and maintaining a process and information system to monitor the status of follow-up on the examiner's recommendations.
3. Quality of follow-up on audit results, auditors are required to recommend that management monitor the status of follow-up on audit recommendations. Continuous attention to material audit findings and their recommendations can help auditors to ensure the realization of the benefits of the audits carried out.

3. Methods

The research method used in this study is broadly divided into 2 (two) types of methods. The first research method is descriptive method, the second method is a method using verification analysis.

1. Descriptive statistics: statistics that discuss ways to present data through tables and graphs and process data to determine the size of concentration and dispersion so that it becomes information.
2. Verificative statistics or inductive statistics: statistics that discuss ways to make inferences about the population. inference: the process of drawing conclusions inductively, namely analyzing data obtained from samples so that a number of statistics are obtained that are used to estimate parameters and test hypotheses about certain parameter values, differences between two or more parameters, and causality between two or more variables that apply to population.

The first method is descriptive analysis using confirmatory analysis. The second method is inferential analysis which is used to find out the truth of the hypothesis, in this analysis using a structural equation modeling test approach, or Structural Equation Modeling (SEM). The use of these two research methods is inseparable from the setting of research objectives. The first objective is to describe the variables studied. While the second objective is to analyze the effect of exogenous variables on endogenous variables.

4. Result and Discussion

The validity test is carried out to be a measure of how accurately a test instrument performs its size function. A measuring instrument with high validity will have a small error variance, so that the results of testing the data collected on the test instrument are a reliable tool. In other words, the high and low validity of the instrument shows the extent to which the data collected does not deviate from the description of the variables to be measured.

The testing tool commonly used is the product moment correlation test of the Karl Pearson model which is stated in

the statistical formula as follows:

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}}$$

Information:

r = Coefficient of validity of the statement item sought

n = Number of sample respondents

x = Score obtained by the subject of all items

y = total score obtained from all items

$\sum x$ = Number of scores in the distribution x

$\sum y$ = Total score in y distribution

$\sum x^2$ = Sum of squares in each x

$\sum y^2$ = Sum of squares in each y

$\sum xy$ = Sum of total scores in the distribution of x and y

N = Number of respondents

The significance test (significant) on the r_b coefficient, was carried out by performing the r test at a significant level of 0.05 with a level of confidence (level of confidence 0.95) meaning that the test decision was made by comparing the value of r_{count} with r_{table} . If the score value of r_{count} is greater than r_{table} , then the statement item is said to be valid. Vice versa is declared invalid if r_{count} is smaller than r_{table} , with the criteria if r_{count} 0.300 the item is declared invalid, otherwise if r arithmetic 0.300 is declared valid.

Reliability shows the extent to which the level of consistency of measurement from something, from respondent to other respondents or the extent to which the question can be understood so as not to cause different interpretations in understanding the question. A set of questions to measure a variable is said to be reliable and succeed in measuring the variables we measure if the reliability coefficient is more than or equal to 0.700 (Cooper & Pamela, 2011) [9].

To test the reliability of ordinal data in this study, the author uses the Cronbach Alpha reliability coefficient, namely:

$$\alpha = \left[\frac{k}{k-1} \right] \left[1 - \frac{\sum s_i^2}{s_x^2} \right]$$

Information

α = Reliability coefficient

k = Number of question instruments

$\sum s_i^2$ = Total variance of each instrument

S_x^2 = The variance of the whole instrument

$$S_i^2 = \frac{\sum (X^1 - X^2)}{(n-1)}$$

A set of questions to measure a variable is said to be reliable and succeed in measuring the variables we measure if the reliability coefficient is more than 0.70 (Hair, Ralph, Ronald, & Black, 2010) [21].

Decision making basis:

- If r Alpha is positive, then $r \geq 0,70$ then the factor or variable is reliable
- If r Alpha is not positive, then $r < 0,70$ then the factor or variable is not reliable

The data analysis technique of this study used two analyzes.

The first analysis is descriptive analysis. The purpose of using descriptive analysis is to obtain an overview of respondents' perceptions of the variables studied. The second analysis is verification analysis, which aims to test the hypothesis through statistical testing. Through these two data analysis techniques, it is expected to be able to obtain simple conclusions (generalizations) regarding complete (comprehensive) causality relationships.

Descriptive analysis uses the category approach presented by Saefudin Azwar, where the 5 levels of the Likert scale on the questionnaire instrument are condensed into only three levels. Use of 5 levels such as Very High, High, Medium, Low and Very Low responses. The five levels will be condensed into High, Medium and Low using the formula. The level category that uses the Mean and Standard Deviation prices.

$$\text{High} = \text{Mean} + 1 \text{ SD} < X$$

$$\text{Medium} = \text{Mean} - 1 \text{ SD} \leq X \leq \text{Mean} + 1 \text{ SD}$$

$$\text{Low} = X < \text{Mean} - 1 \text{ SD}$$

The verification analysis to perform the test uses an analysis using a structural equation modeling test approach, or Structural Equation Modeling (SEM). SEM is a combination of Path Analysis and Factorial Analysis (Confirmatory Factor Analysis). This approach will provide a clear picture of testing the causality of each of the variables studied.

Confirmatory Factor Analysis is one of the methods in multivariate analysis that is used to confirm whether the model built is in accordance with the hypothesis. To find out the relationship between indicator variables and latent variables that affect the variables studied. Confirmatory Factor Analysis with the maximum likelihood method to estimate the model parameters. Confirmatory Factor Analysis is one of the multivariate analysis methods that can be used to test or confirm the hypothesized model.

The hypothesized model consists of one or more latent variables, which are measured by one or more indicator variables. Latent variables are variables that cannot be measured directly and require indicator variables to measure them, while indicator variables are variables that can be measured directly.

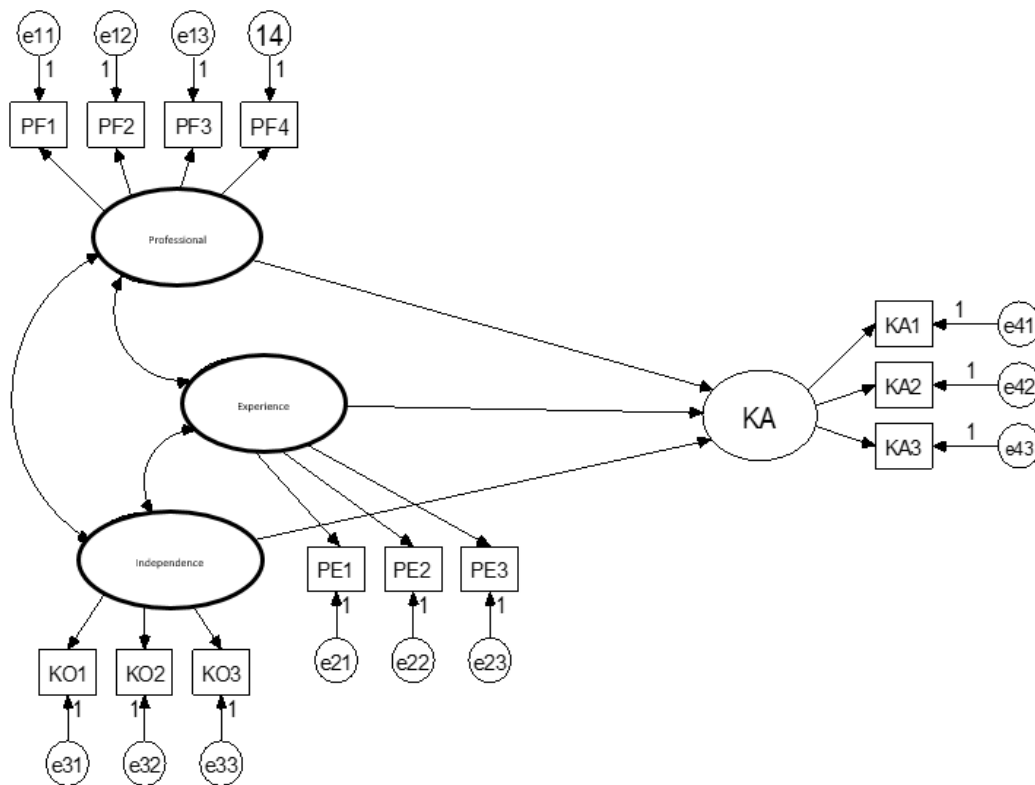


Fig 1: Research Model Based on Confirmatory Analysis

Models involving latent variables are found in many fields, for example in the field of education, there are factors that support student success in education that cannot be measured directly, so they must be constructed by other variables that can be measured. The general model of Confirmatory Factor Analysis is as follows:

X is a vector for indicator variables of size $q \times 1$, Λ is a matrix for the loading factor (λ) or coefficient that shows the relationship of X with ξ sized $q \times n$, ξ is a vector for latent variables of size $n \times 1$, and ϵ is a vector for the measurement error of size $q \times 1$.

The parameters of the press model. (1) can be estimated using the maximum likelihood method, the process is basically fitting the coragam matrix $\sum(\theta)$ with the example matrix S . If the data is ordinal in scale, then the polychoric correlation matrix is more suitable for estimating model parameters or variance matrices $\sum(\theta)$ fitted with a polychoric correlation matrix (\sum) The hypothesized model must be valid, the validity of the indicators in measuring the latent variable is assessed by testing whether all the loadings (λ_i) are real using the t-test. After obtaining the alleged model, it is necessary to test the

suitability/feasibility of the model. There is no single measure for assessing the feasibility of a model. Some researchers Jaccard and Wan as well as Kline suggest using at least three model feasibility tests. Several measures of model suitability that are often used to assess the feasibility of a model are test χ^2 GFI, AGFI, RMSEA.

Testing the suitability of the path analysis model using the "goodness of fit test", namely the Likelihood Ratio Chi-Square Statistics (χ^2) because of statistics χ^2 It is very sensitive to sample size, so to complete the model suitability test, other goodness of fit tests are also used.

This evaluation is carried out as a step to assess the level of the Goodness of fit index, which is to assess how well the research model is built, based on the theory of conformity at the level of Goodness of fit. However, in the suitability of this model what needs to be done is to evaluate the data used, it can meet the criteria required in the SEM (Structural Equation Modeling) analysis. This testing step is carried out based on the normality test of the data (normality test). The data normality test is used to see the distribution of data in the normal category or not, this test is carried out for both single data normality and multivariate normality, where several variables are used at once in the final analysis. The normality test is carried out based on the criteria for the value of \sum skewness and kurtosis. With the decision criteria, if the p value of skewness and kurtosis <0.05 , the data is declared abnormal and vice versa. Model suitability test, research model suitability testing is used to test how well the level of Goodness of fit research model can meet the criteria.

5. Conclusion

The quality of audit results is a reflection of the actions of the auditors who carry out audits based on established auditing standards and report audit results based on the adequacy of existing evidence to interested parties. This study aims to analyze the effect of Professionalism, Auditor Experience, and Independence on the Quality of Audit Results Mediated by the Audit Time Budget at the Inspectorate General of the Ministry of Education and Culture.

High audit quality indicates that auditors can detect material misstatements in financial statements, reduce information asymmetry between principals and agents, and are able to guarantee the interests of stakeholders. In this regard, this study aims: first, to examine the effect of Professionalism, Auditor Experience, and Independence on audit quality. Second, examine whether the audit time budget moderates the effect of Professionalism, Auditor Experience, and Independent Auditors on audit quality. Third, examine whether the Audit Time Budget moderates the effect of Professionalism, Auditor Experience, and Independent Auditors on audit quality.

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