

The Influence of Objectivity, Work Experience and Professionalism Against Quality of Auditor Work Results

^[1] Dessy Chrisnayanti Tandirapang, ^[2] Haliah, ^[3] Andi Kusumawati

^[1] Universitas Hasanuddin, ^[2] Universitas Hasanuddin, ^[3] Universitas Hasanuddin
^[1]dessychrisnayanti94@gmail.com, ^[2] haliah@fe.unhas.ac.id, ^[3] andikusumawati@fe.unhas.ac.id

DOI: 10.29322/IJSRP.13.10.2023.p14250

<https://dx.doi.org/10.29322/IJSRP.13.10.2023.p14250>

Paper Received Date: 11th August 2023

Paper Acceptance Date: 18th October 2023

Paper Publication Date: 30th October 2023

Abstract: *The purpose of this study is to determine and analyze the influence of objectivity, professional experience, and professionalism on the quality of auditors' work results. The population and sample of this study were her 54 auditors working in the accounting firm of Makassar City. This type of research data uses primary data in the form of a questionnaire. Data analysis employed multiple linear regression analysis using Statistical Packages for Social Science (SPSS). The research results show that objectivity and work experience have a significant effect on the quality of the auditor's work, while professionalism has an insignificant effect on the quality of the auditor's work.*

Keywords: *objectivity, work experience, professionalism, quality of auditor's work*

1. INTRODUCTION

An auditor provides audit services to provide accurate and reliable information. Apart from that, auditing is a professional service which can be used to make decisions related to the company's financial reports. (Arum, 2008) when making decisions, an auditor is required to ensure the accuracy and validity of the audited financial reports issued by the auditor, which is a miracle for public accountants to maintain and improve audit quality. The auditing industry has become the center of public attention after a number of ethical violations by accountants, whether independent accountants, internal corporate accountants or (Dewi and Agusti, 2013). The results of an auditor's duties must be of high quality as required. In conducting an audit, the auditor bears a large responsibility to the parties related to the financial statements. Auditor decision making must be more accurate and effective regarding audited financial reports. Of course, maintaining and improving audit quality is the responsibility of public accountants.

Research conducted by Sukriah et al. (2009) shows that the higher the auditor's objective level, the better the quality of the audit results. This means that the higher the level of auditor objectivity, the higher quality the audit results and performance. Vice versa, if the auditor's objectivity is low then the performance produced by the auditor will also be low. In research conducted by Arens et al. In (Sukriah et al., 2009) work experience influences every auditor's decision in conducting an audit with a hope that every decision taken is the right decision. It can be concluded that the longer the auditor's work period, the better the audit quality obtained. According to Siagian in (Dewi and Agusti, 2013) professionalism is reliability in carrying out tasks, so that procedures can be carried out with high quality, at the right time, and with care, which are easy to understand and follow by customers and the wider community.

Internal audit plays an important role in company management decision making. Company management requires internal auditors to provide reliable strategic information to formulate company policies, procedures, business decision-making processes and operational decisions. Internal auditors must provide quality audits for management's needs in the decision-making process. Therefore, internal audit has a significant influence on the process of improving company performance. Internal auditors are people who play an important role in a company's control system. In other words, internal auditors are an important key to improving company performance. (Linting, 2013). Professionals need internal auditors to carry out audit functions properly. The importance of the existence of internal auditors requires that internal auditors have objectivity, audit work experience and professionalism in carrying out their assigned tasks.

In several studies conducted there were different research results. Research conducted by Linting (2013) stated that objectivity does not have a positive effect on quality, whereas research conducted by Yusuf (2014) stated that Objectivity has a significant influence on the auditor's work results. Research related to work experience conducted by Selamat (2012) shows that experience has a significant effect on audit quality. Meanwhile, Buwono's (2010) research results show that experience does not have a significant influence on audit quality. Furthermore, research related to professionalism conducted by Rudi Lesmana and Nera Marinda Machdar (2015) stated that professionalism has a significant effect on audit quality. Meanwhile, research conducted by Aldi professionalism has an insignificant effect on the quality of auditors' work.

2. LITERATURE REVIEW

A. Attribution Theory

Attribution theory proposed by Fritz Heider is a theory that explains human behavior. Attribution theory explains the processes used to determine the causes and motives of a person's behavior. This theory refers to how a person elucidate the causes of other people's or beat someone at their own game own behavior, which are determined from interior, such as characteristics, personality, attitudes, etc. Meanwhile, externally it is determined by certain situations or environmental pressures that influence individual behavior. Attribution theory explains understanding a person's reaction to an event by understanding the reasons authority a character proficiency that event. Attribution theory explains that behavior is related to an individual's attitudes and characteristics. It can be said that just by looking at a person's behavior, a person can know a person's attitude or characteristics and can also predict his or her behavior in certain situations (Harun Alrasyid, Rahmawati, 2022).

B. Objectivity

In carrying out their duties, internal auditors are required to have an objective attitude. Internal auditors should not express judgments or make judgments based on the judgments of others. Objectivity is an attitude that needs to be developed by an internal auditor in carrying out his duties. In Linting's (2013) research, auditors must always act objectively based on authentic evidence obtained during the audit and before reporting audit results, it is necessary to review and re-examine data, facts and information. Objectivity is an independent mental attitude that must be maintained by internal auditors in carrying out their duties. Objectivity requires internal auditors to carry out tasks in such a way that the auditor is confident in the results of his work without sacrificing the quality of the work which is important.

C. Work Experience

In the context of auditors' obligations to fulfill their duties to meet audit standards. In general, work experience is very important. Auditor knowledge begins with formal education and then develops based on experience through practice (Agrah F, 2017). In Asih (2006) researched the experience of improving the quality of auditors in the audit field. The variables used include the auditor's experience from the perspective of working hours, the auditor's experience from many audit jobs, and the auditee's type of experience. The company found that empirical evidence shows that these three variables have a significant impact on the auditor's professional skills.

D. Professionalism

Although the concepts of professionalism and profession can be conceptually separated, research on professionalism is more closely related conventional view of the profession. According to the functionalist view, professionalism is associated with the following views: Jobs have many of the characteristics required by professions. Overall, there are five concepts of professionalism from Hall (1968) as follows: *first*, devotion to the profession, which is a reflection of dedication to professionalism using the knowledge and skills possessed. *Second*, social obligations, is a view of the importance of roles profession and the benefits obtained by both society and professionals because of this work. *Third*, independence is the view of a professional person who must be able to make his own decisions without any pressure from other parties who are not members of the profession. Any interference from outside parties is considered an obstacle to professional independence. *Fourth*, confidence in the profession is a belief that those who have the most authority to assess professional work are colleagues in the profession, not outsiders who do not have competence in their field of knowledge and work. *Fifth*, relationships with fellow professionals is a view that uses professional ties as a reference as the main idea in carrying out work. This includes formal organizations and informal colleague groups. Through this professional bond, professionals will build their professional awareness.

E. Quality of Work Results

Quality of Work Results can also be interpreted as the auditor's performance (Mardisar and Sari, 2007). According to Wyckof in Tjiptono (2004), work quality is the expected level of excellence and control over that level of excellence to fulfill customer desires. Where the expected quality of the auditor's work and control over the level of excellence is to carry out assignments in accordance with applicable standards. The quality of an auditor's work is also reflected in the quality of decisions made.

Based on the above discussion, the conceptual framework formed is shown in Figure 1.

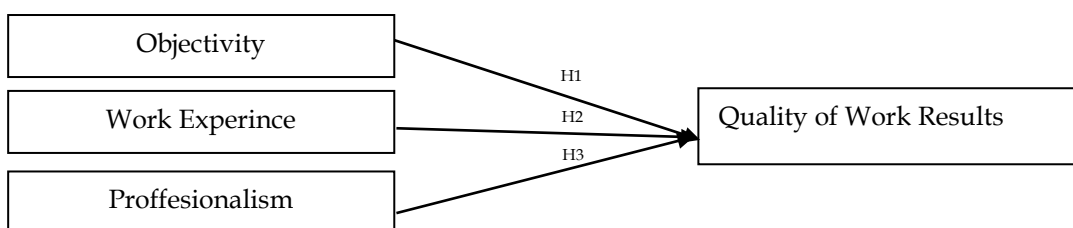


Figure 1. Conceptual Framework

Several research results show that there is an influence of objectivity, work experience and professionalism on the quality of auditors' work. Research conducted by Yusuf (2014) on objectivity has a significant effect on audit quality. Research conducted by Sukriah et al. (2009) stated that work experience has a positive effect on the quality of inspection results. Research conducted Ramadhan (2013) stated that professionalism has an influence and is not significant on the quality of work results.

Based on the description above, the hypothesis in this research is as follows:

H1: Objectivity influences the quality of work results

H2: Work experience influences the quality of work results

H3: Professionalism influences the quality of work results

3. RESEARCH METHODS

The approach in this study is based on a quantitative approach using primary data. Quantitative approach is a systematic scientific research method that uses mathematical models, theories, and hypotheses related to phenomena, both in part and in their relationships. This study was conducted by the Public Accounts Department of Makassar City. A total of eight offices were used as research centers. The data used in this study was in the form of a questionnaire distributed to auditors working in accounting offices in Makassar City. The number of respondents was 54. The sample selection method used in this study is purposive sampling, which is a sampling method that takes certain considerations into account. The data analysis techniques used in this study are validity and reliability testing, classical assumptions, hypothesis testing, and multiple linear analysis using SPSS version 26 software tools.

4. RESULTS AND DISCUSSION

A. Research result

There were 54 questionnaires distributed directly to public accounting firms in Makassar City, South Sulawesi, to auditors in eight public accounting firms. The results of the validity and reliability tests of the variables in this study can be seen in table.

Table 1. Validity and Reliability Test

Items	Significance	Valid/Invalid	Cronbach's Alpha	Information
X1.1	0.693	Valid	0.662	Relabel
X1.2	0.405			
X1.3	0.567			
X1.4	0.641			
X1.5	0.443			
X1.6	0.419			
X1.7	0.611			
X1.8	0.549			
X2.1	0.564	Valid	0.741	Relabel
X2.2	0.549			
X2.3	0.644			
X2.4	0.551			
X2.5	0.511			
X2.6	0.736			
X2.7	0.623			
X2.8	0.616			
X3.1	0.585	Valid	0.785	Relabel
X3.2	0.673			
X3.3	0.500			
X3.4	0.649			
X3.5	0.718			
X3.6	0.691			

X3.7	0.710	Valid	0.757	Realibel
X3.8	0.502			
Y.1	0.638			
Y.2	0.799			
Y.3	0.668			
Y.4	0.593			
Y.5	0.608			
Y.6	0.719			
Y.7	0.492			
Y.8	0308			

Data source: Output SPSS (2021)

R calculated results from 8 statements (X1), 8 statements (X2), 8 statements (X3) and 8 question (Y) so that in the research questionnaire the independent variables are objectivity (X1), work experience (X2) and professionalism (X3) and the dependent variable is the quality of work results. All statements of objectivity (X1), work experience (X2), professionalism (X3) and quality of work results (Y) can be declared valid because $r \text{ count} > r \text{ table}$.

The results of the reliability test show that the Cronbach's Alpha results for all variables are > 0.60 , so it can be concluded that research questionnaire variables objectivity (X1), work experience (X2), professionalism (X3) and quality of work results (Y) were declared reliable.

The t statistical test is a test aimed at finding out whether the independent variables are significant to the dependent variable formulated in the model. The t test results can be seen in table 2.

Table 2. Statistical Test t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.517	5.958		1.271	0.209
	X1	0.355	0.161	0.306	2.201	0.032
	X2	0.371	0.135	0.365	2.748	0,008
	X3	0.099	0.152	0.097	0.649	0.519

a. Dependent Variable: Y

Data source: SPSS Output (2021)

- a. The first hypothesis is known for objectivity (X1) $t \text{ count} = 2.201 > t \text{ table} = 2.00172$ with a significance of $0.032 < 0.05$, meaning there is a significant influence on the quality of work results.
- b. The second hypothesis for the work experience variable (X2) $t \text{ count} = 2.748 > t \text{ table} = 2.00172$ and is significant $0.008 < 0.05$, meaning there is an influence and it is significant on the quality of work results
- c. The second hypothesis is for the professionalism variable (X3) $t \text{ count} = 0.649 > t \text{ table} = 2.00172$ and is significant $0.519 < 0.05$ meaning there is an influence and it is not significant on the quality of work results

The results of the coefficient of determination test (R2) are shown in Table 3.

Table 3. Uji Koefisien Determinasi (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.536 ^a	0.228	0.234	2.741

a. Predictors: (Constant), X1, X2, X3

b. Dependent Variabel: Y

Data source: Output SPSS (2021)

Based on the table above, it is known that the adjusted R Square value is 0.234, meaning that objectivity, work experience and professionalism have an influence of 23.4 % on the quality of work results, while 76.6 % is influenced by other variables.

The F statistical test can be seen on the influence of the independent variable on the dependent variable with a significant value of 0.05. The results of the F statistical test can be seen in table 4.

Table 4. F Statistical Test

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	160.803	4	40.201	5.349	.001 ^b
	Residual	398.318	53	7.515		
	Total	559.121	57			
a. Dependent Variabel: Y						
b. Predictors: (Constant), X1, X2, X3						

Data source: SPSS Output (2021)

From the results of the F statistical test in table 4, it is known that the significant value is $0.001 < 0.05$ and the calculated F value is $5.349 > F$ table 4.02. Thus, all independent variables simultaneously influence the dependent variable.

The data analysis model used in this study is a multiple regression model. In multiple regression analysis, a functional relationship exists between dependent variables because the dependent variable is influenced by two or more independent variables.

Table 5. Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.517	5.958		1.271	0.209
	X1	0.355	0.161	0.306	2.201	0.032
	X2	0.371	0.135	0.365	2,748	0.008
	X3	0.099	0.152	0.097	0.649	0.519
a. Dependent Variable: Y						

Data source: SPSS Output (2021)

From the multiple linear regression analysis test, a constant value of 7.517 was obtained and the coefficient value for the objectivity variable was 0.355 work experience was 0.371 and professionalism was 0.099, so the regression equation was obtained as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 7.517 + 0.355 X_1 + 0.371 X_2 + 0.099 X_3 + e$$

B. Discussion

The Influence of Objectivity on the Quality of Work Results

The first hypothesis (H1) for objectivity have a significant impact on the quality of examiners' work. This shows that auditors must carry out their duties with an objective attitude. In performing their duties, corporate auditors must not express or make judgments based on the judgments of others. Objectivity is an attitude that auditors must cultivate in carrying out their duties. This research is in line with research conducted by Yusuf (2014) which states that there is a significant influence between objectivity on auditors' work results.

The Influence of Work Experience on the Quality of Work Results

Hypothesis (H2) for the professional experience variable has a positive and significant impact on the auditor's work results. Employees with high professional experience have an advantage in many ways, including spotting errors, understanding errors, and determining the cause of errors. Auditors' knowledge, especially knowledge about errors, continues to develop with increasing work experience. However, this does not cover all aspects of knowledge about errors in a typical audit

environment. This research is in line with research conducted by Carolita (2012) showing that work experience has a positive effect on the quality of audit results.

The Influence of Professionalism on the Quality of Work Results

Hypothesis (H3) for professionalism has a significant influence on the auditor's work results. Professionalism is a concept used to measure how professionals view their profession as auditors and their behavior as auditors. Professionalism is one of the requirements that must be met and possessed by an auditor which will later influence the attitude and determination to carry out the profession as an independent auditor (Lesmana and Machdar, 2015) . Although the concepts of professionalism and profession can be separated conceptually, research on professionalism is more closely related to the conventional view of professions. This research is in line with research conducted by Ramadhan (2013) shows that professionalism has an effect and is not significant on audit quality.

5. CONCLUSIONS AND RECOMMENDATIONS

It is based on the results of research analysis and discussion on the influence of objectivity, practical experience, and professionalism on the quality of auditors' work. We conclude that the objectivity variable of professional experience partially and simultaneously affects the quality of auditors' work, whereas professionalism only affects but does not have a significant effect on the quality of auditors' work can do.

Based on the writing of this research, of course the researcher realizes that there are still shortcomings in it. For academics, this research can be used as material for consideration for further research that is in accordance with this research. So the researcher suggests to the internal auditors of the inspectorate of Palopo city, North Luwu Regency and Luwu Regency. To further increase objectivity, motivation, audit work experience and professionalism regarding the duties and responsibilities they have so as to provide a better impact.

REFERENCES

- 1) Ahmad Ramzi Ghulam Syam, Haliah, N. (2023). *Factors that Influence Taxpayers in Using E-Filing at KPP Pratama Makassar Utama*. 4 (1), 1–9.
- 2) Asih, RD (2006). The interaction effect of auditor locus of control and audit structure on auditor performance. *Scientific Journal of Accounting and Management* .
- 3) Hall, R. H. (1968). professionalization and bureaucratization. *American Sociological Review* , 2 (3).
- 4) Harun Alrasyid, Rahmawati, RSH (2022). *The Influence of Intellectual Intelligence and Spiritual Intelligence in Detecting Fraud* . 5 , 1–23.
- 5) Lesmana, R., & Machdar, N.M. (2015). The influence of professionalism, competency and auditor independence on audit quality. *Journal of Business and Communication* , 2 (1).
- 6) Mardisar, D., & Sari, Ria Nelly. (2007). the influence of accountability and knowledge on the quality of audit work results. *X Makassar National Accounting Symposium* .
- 7) Ramadhan, A. (2013). The Influence of Objectivity, Motivation, Audit Work Experience and Professionalism on the Quality of Internal Auditor Work Results , *May* , 106.
- 8) Tjiptono, F. (2004). *service management* . Andy.
- 9) Yusuf, M. (2014). the influence of the auditor's competence, objectivity and integrity on the quality of the auditor's work. *Thesis. Padang State University Faculty of Economics* .