

## Auditor Experience, Due Professional Care, Accountability and Job Stress on Audit Quality

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### **ABSTRACT**

*This study employs a quantitative research methodology, utilizing primary data obtained from questionnaires, to investigate the influence of auditor experience, due professional care, accountability, and work stress on audit quality. The population of this study comprises all auditors employed at the Pekanbaru Riau Public Accounting Firm. The sample for this study was selected using the purposive sampling method, resulting in a sample size of 64 auditors. The data analysis tool utilized is SPSS version 27, while the data processing method employed is multiple linear regression analysis. The results of the partial hypothesis research indicate that the variables of auditor experience, due professional care, and accountability affect audit quality. In contrast, the variable work stress does not affect the quality of the audit. The results of the hypothesis research simultaneously have a significant effect on audit quality. The coefficient value of the adjusted R-squared (R<sup>2</sup>) is 0.869, indicating that the independent variables collectively.*

### **INTRODUCTION**

The needs of the business world or government and the wider community today, which are characterized by globalization and digitalization, for accounting services are a challenge for auditors, so the role of public accountant auditors or government accountants is very important and continues to increase in order to achieve the process of realizing audit quality as identifying, adjusting and reporting material errors, and achieving audit quality. An audit is a service provided by an independent auditor to examine, evaluate and provide a professional opinion on the reliability and appropriateness of financial statements. According to Djamil & Nofianti MS (2018: 3), auditing is an audit process carried out by auditors in a



planned, systematic, and integrated manner, using certain steps and procedures. The aim is to collect and evaluate evidence that supports management's statements in financial statements regarding economic activity or events.

The audit result is the final report of the audit process that expresses the auditor's opinion on the appropriateness of the financial statements. This report is based on a formal examination of the financial accounts of an individual, business, or organization, and includes the auditor's opinion regarding the financial statements, such as an unconditional fair opinion, fair with conditions, rejecting with an opinion and rejecting without giving an opinion at all (Yulyani et al 2020).

According to Wiratama and Budiarta, (2015) audit quality is also closely related to the personal characteristics of auditors, namely the basic characteristics possessed by an auditor who can influence the state of his environment and himself when conducting audit activities. Experience also influences every decision made during the audit, so it is hoped that every decision made is the right decision. This identifies that the longer the tenure owned by an auditor, the better in terms of the resulting audit quality (Yumame et al., 2021). Apart from that, professional proficiency requires auditors to always think critically about the audit evidence they find. Due professional care ensures that the auditor collects sufficient evidence to support his audit opinions and conclusions, this can increase the reliability of the audit results. Due professional care refers to careful and thorough professional skills (Iswara Dewi, N. M. W., & Sudana, 2018)

Factors that affect audit quality are external and internal factors. External factors are factors that come from outside the auditor such as KAP and clients. Meanwhile, internal factors are factors that come from auditors such as independence, competence, work experience, accountability, work stress experienced by auditors, (Ardelia & Susilandari, 2022). According to research by Robfilard, F.S. (2021) intense competition among public accounting firms can create pressure on auditors, encouraging them to engage in fraudulent behavior. This decline in audit quality can have an impact on the dissatisfaction of audit service users with the accuracy and confidence in the truth of the information contained in the audit financial statements. So that it can cause the level of public trust in the independence of an auditor to fade.

The phenomenon of low audit quality in Indonesia that has occurred in Pekanbaru is exemplified by the case of KAP Sinuraya, which has been demonstrated to have contravened the Minister of Finance's decision No. 432 concerning AP services. The suspension of licenses for a period of three months was imposed on AP Drs. Selamat Sinuraya and AP-KAP Dra Irawati Kusumadi. The KAP was requested to examine the financial statements of PT Barito Jaya (BRJ) and audit the oil palm plantations serving as collateral for credit by the BNI 46 Pekanbaru branch, with a credit value of Rp. 17 M and Rp. 23 M. KAP Sinuraya is qualified to audit the financial statements of companies with assets or collateral of up to Rp. 10 M. Unfortunately, KAP Sinuraya was unaware that the assets or collateral pledged by BNI 46 exceeded the aforementioned limit. This was revealed following the most recent audit in 2008, during which KAP Sinuraya demonstrated a lack of diligence by failing to verify with Erson, the managing director of PT BRJ (<https://www.suluhriau.com>), the status of the assets or collateral pledged by BNI 46.

In addition to this case, another instance of government auditor misconduct occurred with the sentencing of BPK RI auditor Gilang Gumilar to five years in



prison for his involvement in a bribe of Rp 2.9 billion. The decision was announced by Chief Judge Muh Yusuf Karim during a verdict hearing at the Makassar District Court on Wednesday, May 3, 2023. Four additional BPK auditors, Wahid Ikhsan Wahyuddin, Yohanes Binur Haryanto Manik, and Andi Sonny, were also found to be culpable of corruption. Rustam, 2023. Detik.com

The case in question demonstrates that the auditor's actions have a detrimental impact on audit quality. These include substandard work and a lack of accountability, which can result in poor audit quality in the presentation of audit results.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### A. Literature Review

#### 1. Agency Theory

Agency theory causes potential conflicts of interest between agents and principals. This is due to the assumption that each party tends to prioritize its own individual interests, especially due to the separation of ownership between principals (shareholders) and agents (management) in running the company (Djamil, 2023). According to Jensen and Smith, 1984 in Putri, S. (2021) Agency theory is a concept that explains the contractual relationship between principals and agents. Principals are parties who mandate other parties, namely agents, to carry out all activities on behalf of principals in their capacity as decision makers.

In agency theory, it is stated that the company is one of the means that can connect external and internal parties. Therefore, an objective and independent public accountant is needed in assessing financial statements in order to ensure the transparency and reliability of the information presented (Supriyanto & Cesilia, 2023). This needs to be done by the company as proof of accountability to external parties and internal parties. With agency theory, it can help public accountants as a third party to find out more about existing conflicts and solve asymmetric information problems that exist between external parties and internal parties.

#### 2. Audit Quality

De Angelo 1981 in Fajar, M. (2020) Audit quality is all the probabilities of an auditor in determining and reporting fraud that occurs in the accounting system of a client or company. Audit quality is an inspection process carried out regularly by internal or external auditors to assess quality. (Djamil, 2022). According to Zoebar, M. K. Y., & Miftah, D. (2020), audit quality can be interpreted as whether or not an examination has been carried out by the auditor. The audit carried out by the auditor is said to be of quality, if it meets the auditing requirements or standards.

Djamil (2023) Audit quality is the quality of the auditor's work which is indicated by the audit report that has been carried out in accordance with predetermined standards so as to reveal and report violations found, (Sukriah 2010 in A'yun 2021).

#### 3. Auditor Experience

Auditor experience is the experience that an auditor has had in examining financial statements, both in terms of length of time and the number of assignments he has performed. The longer an auditor works, the more capable and proficient he is in mastering audit techniques and the more knowledge he has. The auditor's experience also shapes the auditor's ability to face and resolve obstacles



and problems in carrying out his duties, as well as being able to control emotional tendencies towards the party being examined (Sari, G. P., & Rasmini, N. K. (n.d) 2023).

**4. Due Professional Care**

Due professional care can be interpreted as a careful and thorough attitude by thinking critically and evaluating audit evidence, being careful in duties, not being careless in conducting examinations and having firmness in carrying out responsibilities. Carefulness requires auditors to be alert to significant risks. With a careful attitude, auditors will be able to reveal various kinds of fraud in the presentation of financial statements more easily and quickly. For this reason, in evaluating audit evidence, auditors are required to have sufficient confidence (Wiratama, W. J., & Budiarta, K. 2015)

**5. Accountability**

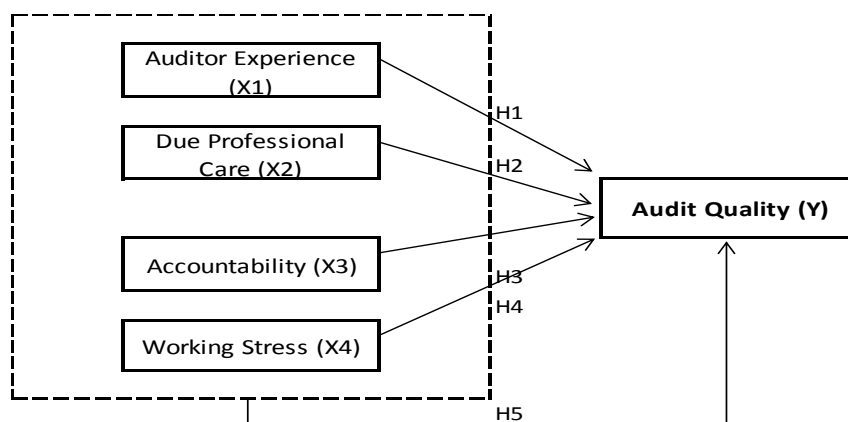
Djamil (2023) Accountability means an attitude of responsibility that must be taken by the auditor for his audit actions. Auditors are responsible for all audits they carry out to those who give assignments and to the public. Accountability is measured by (Singgih, 2010 in Fajar, n.d., 2020). Khoirunnisa, N. (n.d.) (2018) accountability is a form of a person's obligation to take responsibility for the management of the authority entrusted to him in order to achieve the set goals.

**6. Work Stress**

Job stress can be defined as a source or work stressor that causes individual reactions in the form of physiological, psychological, and behavioral reactions. The work environment has the potential to be a work stressor. Work stressors are all work conditions that employees perceive as a demand and can cause work stress. (Djamil, 2024). Stress that is not handled properly will result in a person's inability to interact positively with his environment, both in the sense of the work environment and the external environment. This means that the employee concerned will face various negative symptoms which in turn affect work performance. (Sosiady 2020)

**B. Hypothesis Development**

**Figure 1. Conceptual Framework**



Source : Research Data (2024)



- H1. Auditor Experience affects audit quality at the Public Accounting Firm in Pekanbaru in 2024
- H2. Due Professional Care affects audit quality at existing public accounting firms in Pekanbaru in 2024
- H3. Accountability affects audit quality at the existing public accounting firm in Pekanbaru in 2024
- H4. Job Stress affects audit quality at the Public Accounting Firm in Pekanbaru in 2024
- H5. All independent variables affects audit quality at the Public Accounting Firm in Pekanbaru in 2024

## RESEARCH METHOD

In this study using quantitative methods. Quantitative research methods are research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses. (Sugiono, 2017).

The population in this study were all auditors of the Pekanbaru Public Accounting Firm, Riau Province, totaling 64 people. The sampling technique used purposive sampling. The type of data used in this study is primary data derived from questionnaire answers from respondents sent directly to auditors of the Public Accounting Firm Pekanbaru Riau Province. The variables used in this study are: Auditor Experience (X1), Due Professional Care (X2), Accountability (X3), Work Stress (X4), and Audit Quality (Y).

For testing in this study, used:

- a. Descriptive Statistical Test
- b. Data Quality Test (Instrument)
  - 1. Test of Validity
  - 2. Test of Reliability
- c. Classical Assumption Test
  - 1. Data Normality Test
  - 2. Multicollinearity Test
  - 3. Heteroscedasticity Test
- d. Hypothesis Test

In this study, hypothesis testing used multiple linear regression analysis.

## RESULTS AND DISCUSSION

### A. Results

#### 1. Descriptive Statistical Test

The number of questionnaires in this study varies for each KAP, because it is adjusted to the number of requests from the KAP itself. The total number of questionnaires distributed to respondents was 64 questionnaires and 61 questionnaires were filled in and collected back.

From the research output, it shows that the number of respondents (n) is 61 people. the auditor experience variable has a sample of 61, the minimum answer (smallest) is 25 and the maximum answer (largest) is 35 with an average value of 29.74 and a standard deviation of 3.076. Then due professional care with a sample of 61, the minimum answer (smallest) is 26 and the maximum answer (largest) is





35. With an average value of 30.74 and a standard deviation of 2.600. Then accountability with a sample of 61, the minimum answer (smallest) is 34 and the maximum answer (largest) is 50 with an average value of 41.56 and a standard deviation of 4.738. Then work stress 61, the minimum answer (smallest) is 18 and the maximum answer (largest) is 29. With an average value of 22.98 and a standard deviation of 2.539. And audit quality 61, the minimum answer (smallest) is 25 and the maximum answer (largest) is 34. With an average value of 30.55 and a standard deviation of 2.239.

## 2. Data Quality Test (Instrument)

### a. Test of Validity

The validity test is used to measure whether a questionnaire is valid or not and a questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, 2018). Calculating the correlation between the score of each instrument item and the total score is a way to test validity. The validity of a question item can be seen in the SPSS output results in the table with the Item-Total Statistic title. Assessing the validity of each question item can be seen from the Corrected item-Total Correlation value of each question item. a questionnaire item can be said to be valid if the Corrected item-Total Correlation has a critical value > from 0.3 or 30%. Thus, items that have a correlation of > 30% are categorized as valid, while items that have a correlation < 30% are categorized as invalid and will be excluded from further analysis.

The research output shows the Corrected item-Total Correlation value which has a correlation of > 30% is categorized as valid for all variables. This means that the question items on the questionnaire that measure all Research Variables are valid.

### b. Test of Reliability

Reliability test is a tool to measure how reliable a questionnaire is that shows constructs or variables. A questionnaire is considered reliable or reliable if a person's answer to a statement is consistent or stable over time (Ghozali, 2018). The SPSS software used in this study provides facilities to measure reliability with the Cronbach Alpha ( $\alpha$ ) statistical test. A construct or variable is said to be reliable if it provides a Cronbach Alpha value > 0.6.

The research output shows the Cronbach's alpha value for the auditor experience variable is 0.775, due professional care is 0.768, accountability is 0.764, work stress is 0.760 and audit quality is 0.752. Thus it can be concluded that this questionnaire statement is reliable because it has a Cronbach's alpha greater than 0.6 and is concluded to be reliable.

## 3. Classical Assumption Test

### a. Data Normality Test

The normality test results obtained the KS value and alpha of the Auditor Experience, Due professional care, accountability, work stress and audit quality variables greater than 0.05. This proves that the residual values in this study are normal.



**b Multicollinearity Test**

From the research output, it is known that all VIF values of the independent variables are below 10 and the tolerance value is above 0.10, it can be stated that there is no multicollinearity in the regression.

**c. Heteroscedasticity Test**

From the research output, it shows that all variables have a significant value. For the auditor experience variable 0.943, due professional care 0.953, accountability 0.954 and work stress 0.962, it can be concluded that the regression model in this study does not occur heteroscedasticity as evidenced by the significance value of all variables > 0.05.

**4. Hypothesis Test**

**Table 1. Regression Analysis**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	,877 <sup>a</sup>	,869	,852	1,22960	

a. Predictors: (Constant), Job Stress, Accountability, Auditor Experience, Due Professional Care  
 b. Dependent Variable: Audit Quality

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	301,253	4	75,313	64,909	,000 <sup>b</sup>
	Residual	64,976	56	1,160		
	Total	366,230	60			

a. Dependent Variable: Audit Quality  
 b. Predictors: (Constant), Job Stress, Accountability, Auditor Experience, Due Professional Care

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	3,073	2,480			1,239	,647
Auditor Experience	,032	,055	,040		,587	,000
Due Professional Care	,062	,067	,065		,920	,000
Accountability	,463	,038	,888		12,316	,000
Job Stress	-,026	,063	-,027		,408	,847

a. Dependent Variable: Audit Quality

Source : Research Data (2024)

$$\text{Audit Quality} = 3.073 + 0.032 \text{ Auditor Experience} + 0.062 \text{ Due Professional Care} + 0.463 \text{ Accountability} + -0.026 \text{ Job Stress} + e$$

The results of the coefficient of determination test, the value of R square in the regression model obtained is 0.869 or 86.9%, namely the dependent variable can be explained by the independent variable about 86.9% and the remaining 13.1% is explained by other variables outside the research model.

The t test shows

- a. The test results for the auditor experience variable have a significant value for the auditor experience variable (X1) of 0.000 < 0.05. This shows that the auditor's experience has a significant effect on audit quality. So it is stated



that the auditor experience variable (X1) has an effect on audit quality or variable X1 has a contribution to variable Y.

- b. The test results for the due professional care variable have a significant value for the due professional care variable (X2) of  $0.000 < 0.05$ . This shows that due professional care has a significant effect on audit quality. So it is stated that the variable due professional care (X2) has an effect on audit quality or variable X2 has a contribution to variable Y.
- c. The test results for the accountability variable have a significant for the accountability variable (X3) of  $0.000 < 0.05$ . This shows that accountability has a significant effect on audit quality. So it is stated that the accountability variable (X3) has an effect on audit quality or variable X3 has a contribution to variable Y.
- d. The test results for the work stress variable have a significant value for the work stress variable (X4) of  $0.847 > 0.05$ . This shows that job stress has no effect on audit quality. So it is stated that the work stress variable (X4) has no effect on audit quality or variable X4 has no contribution to variable Y.
- e. The F test shows a significant value of 0.000. Because the significant probability  $< 0.05$ , it can be concluded that auditor experience, due professional care, accountability and work stress simultaneously affect audit quality.

## B. Discussion

Djamil (2023) based on agency theory, experienced auditors have deeper technical knowledge and a better understanding of auditing standards, regulations, and best practices. They are better able to identify risks and non-compliance, and apply appropriate audit procedures to ensure accurate financial statements. Experienced auditors have sharper analytical abilities and better judgment skills. They can recognize patterns, trends, and anomalies in financial data that may not be apparent to less experienced auditors. This ability helps in detecting errors or fraud. Experience helps auditors in making better and timely decisions. They have a broader knowledge base of previous audit situations, which allows them to assess complex situations more accurately and take appropriate action.

Al-Atram, A., & Kassem, S. (2016) due professional care affects audit quality by ensuring that auditors perform their duties with the level of care, precision, and expertise expected of a competent professional. This principle requires auditors to use mature judgment and care in every aspect of their work, which ultimately contributes to higher audit quality. In applying due professional care, auditors should consider relevant risks and design and perform audit procedures sufficient to address those risks. They should conduct a critical evaluation of the audit evidence obtained and not rely solely on assumptions or unverified information. This ensures that any findings and conclusions are based on solid and reliable evidence. Auditors who apply due professional care should also have a deep understanding of applicable auditing standards and regulations, as well as keep their skills current through training and continuing education. Thus, they are able to recognize and address complex or unusual issues that may arise during the audit process. In addition, due professional care requires auditors to maintain their objectivity and independence throughout the audit process. They must avoid influence from parties that may try to manipulate the audit results or lead the auditor to overlook important findings. By maintaining independence and





objectivity, auditors can provide an honest and unbiased assessment of the audited entity's financial condition. By following the principle of due professional care, auditors are also expected to document their work completely and accurately. Good documentation allows auditors to demonstrate that they have fulfilled their professional responsibilities and that their conclusions are supported by adequate evidence. This is important to ensure that the audit can be reviewed and verified by a third party if required. Overall, the application of due professional care in auditing contributes to improved audit quality by ensuring that auditors work with a high degree of rigor, skill, and integrity. This helps identify and address risks more effectively, and results in audit reports that are more trustworthy and relevant to stakeholders.

Al-Atram, A., Al-Dwairy, M. S., & Al-Shboul, M. A. (2016) accountability affects audit quality by holding auditors accountable for their actions, decisions, and work outcomes. In theory, accountability promotes ethical behavior, transparency, and reliability in the audit process, which directly impacts the quality of the resulting audit. Auditors who have a high sense of accountability are more likely to perform their duties with care and integrity. They understand that their work will be examined and evaluated by other parties, such as audit committees, regulators, or the public. This awareness encourages auditors to work with high professional standards and ensure that every step in the audit process is carried out correctly and thoroughly. Accountability also encourages auditors to be more thorough in the collection and analysis of audit evidence. They will be more careful in examining data, identifying risks, and developing adequate audit procedures to address these risks. Thus, audit results become more accurate and reliable, increasing stakeholder confidence in the audited financial statements. In addition, accountability motivates auditors to maintain their independence and objectivity. They will be more resistant to external pressures from clients or other parties that may try to influence the audit results. By maintaining independence, auditors can provide an honest and unbiased assessment of the audited entity's financial condition, which is critical to producing a high-quality audit. Accountability also relates to transparency in reporting and documentation. A responsible auditor will document each step in the audit process in detail and clearly. Gul (2016) Good documentation facilitates review by third parties and helps ensure that audit decisions are based on solid, verifiable evidence. This is important for maintaining the credibility and integrity of audit results. Overall, accountability improves audit quality by ensuring that auditors work with a high degree of rigor, integrity, and transparency. This helps produce audit reports that are more accurate, reliable, and trustworthy to all stakeholders.

Dwiyanto, Handayani, & Subroto (2018) In theory, job stress does not affect audit quality if auditors are able to manage the stress effectively and have strong support mechanisms in the organization. Auditors with good stress management skills can stay focused and productive under pressure. Stress management techniques such as good planning, work prioritization, and relaxation techniques can help auditors maintain optimal performance. Organizations that have a supportive work culture and strong support systems can help auditors manage stress better. Support from colleagues, supervisors, and adequate organizational policies, such as stress management training and flexible working hours, can reduce the negative impact of stress on auditor performance. Auditors who are experienced and have good skills tend to be better able to handle stress. Extensive



work experience gives them the ability to deal with difficult situations more calmly and effectively, so that stress does not affect the quality of their work. Organizations that implement good time and workload arrangements can help auditors manage stress more effectively. Balanced workloads and realistic schedules allow auditors to complete tasks well without feeling overburdened. With good stress management skills, adequate organizational support, and other supporting mechanisms, auditors can maintain high audit quality despite facing work stress. This suggests that job stress, if managed properly, does not always have a negative impact on audit quality.

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