THE INFLUENCE OF EXPERIENCE AND AUDITOR COMPETENCY ON THE AUDITOR SKEPTISM ATTITUDE (Empirical Study on KAP in BEKASI)

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Abstract

This study aims to determine how the Effects of Auditor's Experience and Competence on Auditor's Skepticism Attitudes at Auditors working in Public Accounting Firms in Bekasi City. The research method used in this study is associative descriptive analysis with Quantitative Methods. The statistical analysis used in this study is Validity Test, Reliability Test, Pearson Product Moment Correlation Analysis, Classical Assumption Test, Hypothesis Test using t test and F Test. Based on this analysis, it can be concluded that there is a significant effect of Auditor Experience on Auditor Skepticism . Whereas Auditor Competence has no effect on Auditor Skepticism Attitudes.

Keywords: Auditor Experience, Auditor Competence, Auditor Skepticism Attitude

I. Introduction

The role of auditors has become the center of study and research among academics. The ultimate goal of this auditing process is to produce an audit report. This audit report is used by the auditor to convey his statement or opinion to the users of financial statements, so that it can be used as a reference for users of financial statements. An audit of financial statements is a service performed by an auditor. The profession of a public accountant is very necessary at this time. Public accountants are independent parties whose task is to examine and assess whether the financial statements have been presented fairly in accordance with generally accepted accounting principles. (Abdul Halim, 2015: 16). Audit is an independent audit process in examining the financial statements of an organization to provide an opinion regarding the fairness and suitability of generally accepted accounting principles which in the subsequent writing are written as audit opinions.

The results of the audit of public accountants are the opinions of public accountants on financial statements. Giving opinion from the public accountant must be supported by accurate and accountable audit evidence. The auditor's professional skepticism can be influenced by several factors. These factors include competency, knowledge, skills, experience, faced audit situations and ethics. An audit of financial statements based on the auditing standards set by the Indonesian Institute of Accountants must be planned and implemented with a professional attitude of skepticism (SPAP, 2001). Professional skepticism can be trained by auditors in carrying out audit tasks and in gathering sufficient evidence to support or prove management assertions. This skepticism of the auditor is expected to reflect the professional proficiency of an auditor. The auditor's professional proficiency will greatly affect the accuracy of the opinion given by the auditor, so that indirectly the auditor's professional skepticism will affect the accuracy of the opinion given by public accountants. Competence and experience are important components for auditors in conducting audit procedures because an auditor's expertise tends to affect the auditor's level of professional skepticism. The first general standard (IAI 2011) in Nasriana, Hasan Basri, Syukriy Abdullah (2015) states that audits must be carried out by one or more who have sufficient technical expertise and training as auditors. Even the Auditee also expects an auditor to have education and knowledge related to their profession (Mansouri, et al., 2009) in Nasriana, Hasan Basri, Syukriy Abdullah (2015).

An auditor's quality is seen from knowledge of audit science and practice, level of training, experience, general skills, ability to recognize and identify irregularities and keep abreast of developments and detect irregularities (Mautz and Sharaf, 1986, p. 140 in Mansouri, et al., 2009) in Nasriana, Hasan Basri, Syukriy Abdullah (2015). The audit experience was obtained by the auditor after conducting the audit process, this was seen in terms of the length of the audit time and the number of assignments ever handled (Ida Suraida, 2005) in Nasriana, Hasan Basri, Syukriy Abdullah (2015). Experienced auditors tend to do the best audit practices (Badara and Saidin, 2013) in Nasriana, Hasan Basri, Syukriy Abdullah (2015).

A person's work experience shows the types of work a person does and provides a great opportunity for someone to do a better job. Work experience provides sufficient work skills and expertise but on the contrary, limited experience results in lower levels of skills and expertise (Masrizal, 2010) in Aidil Syahputra, Muhammad Arfan, Hasan Basri (2015).

II. Literature Review

According to Robbins (2008) in Omar Shazaki Dilaga (2015) arguing that attitude is an evaluative statement of someone relating to an object, person, or event. While according to Badeni (2013: 37) in Omar Shazaki Dilaga (2015) defines that attitude is something abstract that can be seen from a person's behavior and can also be expressed as a view or response that is often equated with one's actions. Islahuzzaman (2012: 429) in Sinta Rahayu (2017) defines skepticism as being hesitant about statements that have not been strong enough the basics of proof. Not just believe it, but need proof. In philosophy, skepticism is sulking more specifically for one or more points of view, including the point of view of:
1. A question
2. The method of gaining knowledge through systematic doubt and continuous testing
3. Negligence, relativity, or subjectivity of moral values
4. Limited knowledge
5. The intellectual method of caution and deferred consideration.

Careful and careful use of professional skills requires the auditor to carry out professional skepticism. According to PSA No. 4 (SA Section 230 in SPAP, 2011) in Fikri Muhammad Attamimi (2015), the collection and assessment of audit evidence objectively according to the auditor considers competency and adequacy of evidence because evidence is collected and assessed during the audit process, so professional skepticism must be used during the audit process . From the above understanding, it can be concluded that skepticism is the attitude of a person to consider, assessing from an event to look for the value of the truth of the incident, trying to find evidence, clarifying and adjusting to various perspectives and arguments. Auditor skepticism is the auditor's doubts about client statements and information, both verbally and in writing, as part of the audit process. In PSA, 2001 (SA Section 230 p. 230.2) it is stated that what is meant by auditor professional skepticism is an attitude that includes thoughts that always question and critically evaluate audit evidence. The auditor's professional skepticism is implied in the literature with the auditor's obligation to evaluate the possibility of material fraud or abuse of authority occurring within the client company (Loebbecke et al, 1989) in Sinta Rahayu N.S (2017). So the characteristics of the auditor's skepticism above are an attitude that balances suspicion and trust.

This balance of attitude between trust and suspicion is reflected in the audit plan with the audit procedure chosen. In practice, auditors are often psychologically colored who are sometimes too suspicious, or on the contrary sometimes too trusting of management assertions. Though an auditor should professionally use his skills for "balance" between suspicion and attitude of trust. According to Bawono and Elisha (2010: 6) in Dessy Kartika (2015) Experience is a learning process and the addition of development potential to behave both from formal and non-formal education. Whereas according to Robyn and Peter (2008) in septiani Futu Futri and Gede Juliarsa (2014) found that experience-based assignments obtained could improve one's performance in carrying out tasks. The longer experience that an auditor has will result in better audit quality. According to Bawono and Elisha (2010: 14) in Dessy Kartika (2015) experience variables are measured using the following indicators:
1. Long working time
2. The frequency of audited audit work
3. The amount of training undertaken

The author concludes that the auditor's experience is someone who works according to his expertise and is able to understand from every event that has occurred. According to Alvin A. Arens et. All (2008: 42) in Kiki Asokawati (2016) defines competency as a necessity for auditors to have formal education in auditing and accounting,

adequate practical experience for the work being carried out, as well as continuing professional education. According to Christiawan (2002) in Bagus, et al (2015) Competence relates to adequate education and experience held by public accountants in the field of auditing and accounting. Whereas according to the dictionary of competence Lomma (1998) in the Holy Sri Oktavia (2017) defining competence is the personal aspects of a worker that enables him to achieve superior performance. The above statement implies that competence is a characteristic of a person related to effective performance and / or superior in certain work situations. Competence is said to be an underlying characteristic because individual characteristics are a deep and inherent part of one's personality which can be used to predict various specific work situations. Then it is said to be related to behavior and performance because competence causes or can predict behavior or performance.

The influence of experience on auditor skepticism in Fikri Muhammad Attamimi (2015), states that the higher the experience of an auditor in the audit field, the higher the skepticism he will have in carrying out audit tasks as an auditor. Conversely, if the lower experience of the auditor, it will reduce the attitude of skepticism possessed as an auditor. The influence of competency on auditor skepticism in Kiki Asokawati's research (2016), states that the higher the competence possessed by an auditor, the higher the attitude of skepticism possessed. This result is in line with the research conducted by Sinta Rahayu N.S (2017), which states that competence has a significant effect in increasing the skepticism of an auditor. The results of this study are inversely proportional to those conducted by Suci Sri Oktavia (2017), who stated that competence does not significantly influence the increasing attitude of skepticism held by auditors.

III. Material and Methodology
Material

Methods
The research method used in this study is associative descriptive analysis with Quantitative Methods. The statistical analysis used in this study is the Validity Test, Reliability Test, Pearson Product Moment Correlation Analysis, Classical Assumption Test, Hypothesis Test using t Test and F Test
Research design
This survey research selects the unit of analysis of external auditors working in the Public Accounting Office (KAP) in the Bekasi area. This study aims to determine whether there is an influence of exertion and competence on auditor skepticism.
Population and Samples
In this study what is meant by population is the total number of auditors in the Bekasi area. In this study the sampling method used was a purposive method. According to Sugiyono (2017: 126) Purposive sampling is a technique of determining samples with certain considerations. where the sample taken is 50 respondents.

III RESULTS
Based on the results of the survey using a questionnaire, the characteristics of respondents were divided into several groups, namely according to age, gender, level of education, position, and working period. The following shows the characteristics of respondents according to age, gender, level of education, position, and working period. From the data obtained shows that the respondents in this study were mostly male sex as many as 31 people (62%), and the female sex were 19 people (38%). In this study, <25 years old were 12 people (24%), followed by age 26-35 years as many as 29 people (54%), aged 36-45 years as many as 6 people (12%), and those aged> 45 year (0%). Most of them are undergraduate education with 39 people (74%), with a master's education level of 7 people (14%), with a D3 education level of 4 people (8%), with S3 education level (0%). Auditors who have a working age of less than 2 years are 22 people with a percentage of 44%, auditors with a working age of 2-4 years as many as 14 people with a percentage of 28%, and auditors with a working age of 5-7 years as many as 9 people with a percentage of 18%, and auditors working more than 8-10 years as many as 5 people with a percentage of 10%. With the number of Junior Auditors as many as 19 people (34%), Senior Auditors as many as 19 people (34%), Supervisors as many as 5 people (10%), Managers as many as 6 people (12%) and Partners as many as 1 person (2%).

IV. DISCUSSION
Descriptive Analysis
Descriptive statistics provide a description or description of a data that is seen as the mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness. Processing data using the SPSS Version 24 program. The results from SPSS show that the value of the Auditor's Experience of 50 data on the sample shows that

the minimum value or the lowest value is 24 and the maximum value is 40 average value of 32.2 and standard deviation of 2.657. The results of SPSS show that the Auditor Competence value of 50 data on the sample shows that the minimum value or the lowest value is 38 and the maximum value or the highest value is 60, the average value is 49.66 and the standard deviation is 3.905. The results of SPSS show that the Auditor Skepticism value of 50 data on the sample shows that the minimum value or the lowest value is 56 and the maximum value or the highest value is 85, the average value is 68.46 and the standard deviation is 6.625.

Validity test

Validity tests are used to measure the validity or validity of a questionnaire. In this case the question item is used which is expected to accurately reveal the measured variable. According to V. Wiratna Sujarweni (2018: 132) suggesting the results of r count we compare with r table where df = n-2 with sig 5%. If r table <r count then valid.

Table 4.1 Test Validity

Var	Item	r count	r table	Depen dence
X1	X1.1	0,640	0.444	**Valid**
	X1.2	0,679	0.444	**Valid**
	X1.3	0,790	0.444	**Valid**
X2	X2.1	**0,874**	0.444	**Valid**
	X2.2	**0,775**	0.444	**Valid**
	X2.3	**0,689**	0.444	**Valid**
Y	Y1	**0,774**	0.444	**Valid**
	Y2	**0,816**	0.444	**Valid**
	Y3	**0,717**	0.444	**Valid**

Based on the table above, it can be concluded that all questions have been consistent, where they have met the validity requirements of the calculation results using statistical tools (SPSS version 24), the questionnaire can be continued at the reliability testing stage.

Test Reliability

The technique used to test the reliability of the questionnaire in this study was to use the Cronbach's Alpha coefficient formula, by comparing the Alpha value with the standard. SPSS provides facilities to measure reliability with Cronbach Alpha (α) statistical tests (Sugiyono, 2017: 134). The reliability of a variable construct is said to be good if it has a Cronbach's Alpha value greater than 0.60.

Table 4.2 Test Reliability

Variabel	Cronbach's Alpha	Dependence
X1	0,943	**Reliabel**
X2	0,783	**Reliabel**
Y	0,891	**Reliabel**

From the results of the SPS test above, it can be concluded that the variables used in this study are reliable because the overall variable has a value of Cronbach's Alpha which is greater than 0.60 so that it is feasible to be used as a measuring instrument for the questionnaire in this study.

Normality test

The normality test aims to test whether the estimated regression value of the regression model has a normal distribution or not. A good regression model is to have normal or near normal residual data distribution. The normality test used in this study is the Kolmogorov Smirnov Test. The way to detect it is to look at the residual significance value. If the significance is more than 0.05 then the residual is normally distributed. Processing data using the SPSS version 24 program.

Table 4.3 Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	4.72189544
Most Extreme Differences	Absolute	.067
	Positive	.051
	Negative	-.067
Test Statistic		.067
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on the output of the 4.3 table One-Sample Kolmogrov-Smirnov Test above, it can be seen that the significant value (Asymp. Sig. 2-tailed) on the Unstandardized Residual 0.200. Because a significant value of more than 0.05 means that the residual is normally distributed.

Multicollinearity Test

The multicollinearistic test aims to test whether the regression model is found to have a correlation between independent variables. A good regression model should not have correlation between independent variables. Multicollinearity can also be seen from
(1) tolerance values and opponents
(2) Variance Inflation Factor (VIF). Tolerance measures the variability of selected independent variables that are not explained by other independent high VIF variables (because of VIF = 1 / Tolerance). The common cutoff value used to show the absence of multicollinearity is the tolerance value> 0.10 or the same as the VIF value <10. Data processing using the SPSS version 24 program.

Table 4.4 Multicollinearity Test

Coefficients[a]								
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	35.005	11.262		3.108	.003		
	X1_Pengalaman	.799	.416	.329	1.920	.061	.612	1.634
	X2_Kompetensi	.139	.249	.096	.559	.579	.612	1.634
a. Dependent Variable: Y_Skeptime								

Based on the results of table 4.12 above, it can be seen that in the Coefficients table, the VIF value is 6.484 which means that the Net Sales variable and the Total Tax Burden variable are free from multicollinearity problems or can be tolerated. Torelance value is 0.154, which means the Auditor and Competency Experience variables of the Auditor are free from multicollinearity problems or can be tolerated. Based on the results above, it can be seen that the VIF value is ≤ 10 and the Tolerance value is 1 0.1 for the two variables, it can be concluded that the regression model does not have a multicollinearity problem.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model variance from residual inequality occurs one observation to another observation. If the variance from the residual one observation to another observation remains, then it is called homoschedatisity and if different it is called heteroscedasticity. A good regression model is homocedasticity or heteroscedasticity does not occur. A study is said to not occur heteroscedasticity if the scatterplot points of data processing spread below or above the orange point (zero) on the Y axis and do not have a regular pattern.
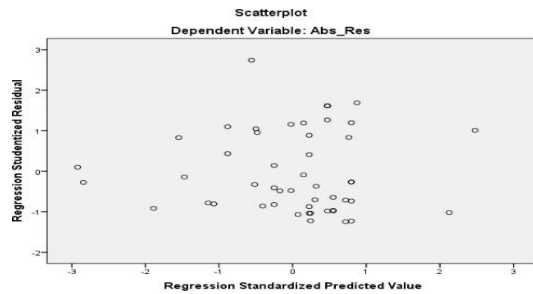
Figure 4.1 Heteroscedasticity Test

Based on the picture above, it can be seen that the data (dots) spread evenly above and below the zero line, do not gather in one place, and do not form a specific pattern so that it can be concluded that this regression test does not have a problem of hetero-plasticity.

T test

The t test shows how far the influence of one explanatory variable / independent variable individually in explaining the variation of the dependent variable. Processing data using SPSS version 24. This t distribution is determined by the degree of error dk = n-2. The criteria used are as follows:

a. Ho is rejected and Ha is accepted if $thitung > t\ tabel$ or if the value of sig <0.05

b. Ho is accepted and Ha is rejected if $thitung < t\ tabel$ or if the value is sig> 0.05

Table 4.5 Test t

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	30.266	10.008		3.024	.004
	Pengalaman(X1)	.728	.353	.337	2.064	.045
	Kompetensi(X2)	.284	.234	.198	1.214	.231
a. Dependent Variable: Skeptisme(Y)						

Coefficients\(^a\)

Based on the table data above Experience Variables, it is known that the value of t count is 2.064 and the value of ttable is 2.011 with a comparison between the tcount> t table which shows that 2.064> 2.011, then H0 is rejected or Ha is accepted with sig 0.045 <(α) 0.05 less than 0.05 means that Experience has an effect on Auditor's Skepticism. Whereas Competency Variables are known to be the value of tcount of 1.124 and the value of ttable of 2.011 with the comparison between the value of ttable> t count shows that 2.011 ≤ 1.124, then H0 is accepted or Ha is rejected by sig. 1,214> (α) 0.05 or a significance level of more than 0.05 means that Experience has no effect on Auditor Skepticism Attitudes.

Test F

This test is used to find out whether the independent variable (Experience and Competence) together have a significant effect on the dependent variable (Auditor's Skepticism Attitude). Processing data using the SPSS version 24 program.

Table 4.6 Test F

ANOVA\(^a\)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	362.967	2	181.483	7.247	.002\(^b\)
	Residual	1177.053	47	25.044		
	Total	1540.020	49			
a. Dependent Variable: Skeptisme(Y)						
b. Predictors: (Constant), Kompetensi(X2), Pengalaman(X1)						

Based on the results of table 4.6 Test F, the results of Fcount are 7.247 and the value of Ftable is 3.19 with a significant level or profitability of 0.002. F count> F table in F test that has been done is 7.247> 3.19, then H0 is rejected or Ha is accepted significant 0.002 <(α) 0.05 or significance level of less than 0.05 means that Experience and Competence have an effect on Skepticism Attitudes The auditor.

V. CONCLUSIONS

Conclusion

1. The results of the study prove that Experience has found that the value of t count is 2.064 and the value of ttable is 2.011 with a comparison between the tcount> t table which shows that 2.064> 2.011, then H0 is rejected or Ha is accepted with sig 0.045 <(α) 0.05 less than 0.05 means that experience affects the attitude of auditor skepticism. Thus the first hypothesis, H0 is rejected or Ha is accepted which states that Experience has a significant effect on the Auditor's Skepticism in the Bekasi KAP.

2. The results of the study prove that Competence is known as the value of tcount of 1.124 and the value of ttable of 2.011 with the comparison between the value of ttable> t count shows that 2.011 ≤ 1.124, then H0 is accepted or Ha is rejected with sig. 1,214> (α) 0.05 or a significance level of more than 0.05 means that Experience does not affect the Auditor's Skepticism Attitude in Bekasi Public Accounting Firm.

3. The results of the study prove that Experience and Competence can be obtained Fcount of 7.247 and Ftable value of 3.19 with a significant level or profitability of 0.002. F count> F table in F test that has been done is 7.247> 3.19, then H0 is rejected or Ha is accepted significant 0.002 <(α) 0.05 or significance level is less than 0.05 which states that Experience and Competence have an effect simultaneously towards Auditor's Skepticism in Bekasi KAP.

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