

THE EFFECT OF PROFESSIONALISM AND THE USE OF INFORMATION TECHNOLOGY ON AUDITOR PERFORMANCE AND ITS IMPLICATIONS ON AUDIT QUALITY

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Abstract: Audit quality is needed because it is used as a benchmark for the accuracy and reliability of financial statements that have been audited by the auditor where the audit report will be used as a basis for future decision-making by management and as evaluation material for users of financial statements. Improving audit quality for auditors is carried out by maintaining trust, accountability and completing work in accordance with established audit standards. In carrying out their duties, an auditor is required to be objective and use his professional skills in order to achieve a quality audit. Besides that, Audit quality is also influenced by the use of information technology which is claimed to be able to help auditors reduce risks in processing data that is prone to errors such as those made by humans or the occurrence of human error. The purpose of this study is to determine the direct effect of professionalism and the use of information technology on audit quality and the indirect effect through audit performance. The test sample for this research is the auditors of Public Accounting Firms throughout Bali. Data collection was carried out using a questionnaire distributed to 50 respondents. Data analysis technique using SEM-PLS (Structural Equation Modeling-Partial Least Square). The results of this study indicate that the professionalism variable has a positive effect on auditor performance. Information technology use variable has a positive but not significant effect on auditor performance. Auditor performance variable has a negative and insignificant effect on audit quality. The professionalism variable has a positive and significant effect on audit quality. The use of information technology variable has a positive and significant effect on audit quality. Auditor performance variable cannot mediate the effect of professionalism on audit quality.

Keywords: Professionalism, Use of Information Technology, Auditor Performance, Audit Quality.

INTRODUCTION

The financial report case scandal that occurred in public accountants in Indonesia had a major impact on public trust in the public accounting profession. This raises a big question for the public, namely why precisely these cases involve the public accounting profession (Du et al., 2018). The auditor is an independent third party where the auditor is supposed to provide guarantees for the relevance and reliability of financial reports and provide information that can be trusted and relied upon by other parties with an interest in financial statements (S. Yang et al., 2018). As for some manipulation of financial statements carried out by the financial statements of PT. Garuda Indonesia (Persero) Tbk involving the Tanubrata Public Accounting Firm Sutanto Fahmi Bambang & Partners (Member of BDO International). The SNP Finance case involving the Public Accounting Firm Marlina Syamsul and Satrio Bing Eny. The case of PT Asuransi Jiwasraya (Persero) involving the Public Accounting Firm Soejatna, Mulyana and colleagues. To prevent the occurrence of scandalous cases against financial reports, the auditor must improve the quality of the audit (Atmadja et al., 2019; Jaya et al., 2016; Mohd-Sanusi et al., 2015). Audit quality is needed because it is used as a benchmark for the accuracy and reliability of financial statements that have been audited by the auditor as a basis for future decision making by management as well as an evaluation for users of financial statements (Atmadja et al., 2019; Saputra & Kawisana, 2021).

Improving audit quality for auditors is carried out by maintaining trust, accountability and completing work in accordance with established audit standards (Mohd-Sanusi et al., 2015; Yang et al., 2019). Auditors are expected to have high professionalism in carrying out their responsibilities. In carrying out their duties, an auditor is required to be objective and use his professional skills in order to achieve a quality audit (El-Habashy, 2019; S Halibas et al.,

2017). The phenomenon of audit quality is not only influenced by the attitude of professionalism but also the use of information technology. The use of information in the accounting field, including in the auditor profession, has become important in supporting the reliability, relevance and accuracy of the data and the resulting output (Ghazali et al., 2014; Jaya et al., 2016; Yusuf et al., 2018). Besides that, the use of information technology is claimed to be able to help auditors reduce risks in processing data that is prone to errors such as those made by humans or the occurrence of human error (Saputra et al., 2022). The use of information technology systems can reduce misstatements by replacing manual procedures with programmed controls that apply checks and balances to each transaction processed (Suryandini, 2012). Online security controls over applications, databases and operating systems and can improve segregation of duties, which reduce opportunities for fraud (Petraşcu & Tîeanu, 2014; Purnamasari & Amaliah, 2015). The use of information technology systems can reduce misstatements by replacing manual procedures with programmed controls that apply checks and balances to each transaction processed (Kachelmeier et al., 2014). Online security controls over applications, databases and operating systems and can improve segregation of duties, which reduce opportunities for fraud. The use of information technology systems can reduce misstatements by replacing manual procedures with programmed controls that apply checks and balances to each transaction processed (Wilmshurst & Frostr, 2000). Online security controls over applications, databases and operating systems and can improve segregation of duties, which reduce opportunities for fraud (Saputra et al., 2020).

Based on various phenomena and cases that occur in the field as well as inconsistent results from previous research, this research was conducted because of the importance of knowing the effect of professionalism and the use of information technology on audit quality through auditor performance (Castanheira et al., 2010). Auditor performance is the result of work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him and is one of the benchmarks used to determine whether a job performed will be good or vice versa. The professionalism of a public accountant is reflected through the auditor's performance results in carrying out their duties and functions (Rodríguez-Bolívar et al., 2015). Besides that, The auditor is expected to be able to apply information technology in carrying out the inspection process so that the inspection can be completed on time and can improve the quality of the inspection report. If the audit report presented is not late, of course this is from an increase in auditor performance and will have an impact on good quality audit quality.

LITERATURE REVIEW

Theory of Reasoned Action (TRA)

The theory of reasoned action was developed by Fishbein and Ajzen (1980). This theory is also known as Theory of Reasoned Action (TRA), which is a dynamic theory of the formation of attitudes and behavior. This theory explains that actions are influenced by a person's reaction and perception of something that will determine the attitude and behavior of that person. TRA consists of three general variables, namely behavioral intention (BI=behavior intention), attitude (A=Attitude), and subjective norm (SN=Subjective Norm). TRA is an indication that a person's behavioral intention depends on a person's attitude about behavior and subjective norms (Hill et al., 1977; Nezakati et al., 2015).

Technology Acceptance Model (TAM)

Technology acceptance model (TAM) is a model used to describe a person's behavior in using technology. Heilesen and Jensen (2007:65) added that TAM also explains that individuals can freely choose to use technology. TAM was introduced by Davis (1989) with the aim of explaining how users can accept a technology in information systems. The TAM model originates from psychological theory to explain information technology user behavior based on belief, attitude, intention and user behavior relationship (Ishengoma, 2011; Taufik & Hanafiah, 2019).

Audit Quality

According to De Angelo (1981), audit quality is the probability that the auditor will find and report a violation in the client's accounting system. Based on this definition, DeAngelo (1981) identified two dimensions that affect audit quality, namely the ability to find misstatements and the willingness to report findings of these

misstatements. Tan and Alison (1999) state that the quality of work is judged by how well a job is completed compared to predetermined criteria. For auditors or examiners, the quality of work is seen from the quality of the results of the audits/examinations produced, that is, from how much the auditors/examiners give the correct response from each completed examination(El-Habashy, 2019; Yang et al., 2019).

Auditor Performance

The definition of auditor performance according to Mulyadi and Kanaka (1998: 116) is an auditor who carries out an objective examination assignment of the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, the financial position and results of operations of the company(Afifah et al., 2015; Utami & Sutejo, 2012).

Professionalism

Professionalism means an ability that is based on a high level of knowledge and special training, creative thinking power to carry out tasks that are in accordance with the field of expertise and profession(Barrainkua & Espinosa-Pike, 2018; Mironiuc et al., 2013). Auditors with a high view of professionalism will have a positive influence on their performance, so that the audit results of financial statements will be more trusted by decision makers, both internal and external to the company. The attitude of professionalism is one of the main requirements for anyone who wants to become an auditor besides having adequate expertise and discipline and being consistent in carrying out work as an auditor(Dewi et al., 2017; Fanggidae et al., 2016).

METHOD

This study uses associative research with a quantitative approach, namely research that explains systematic and accurate relationships in a quantitative data characteristic that aims to test the hypotheses that have been set. Therefore, the purpose of this study is to determine the factors that influence audit quality, namely professionalism and the use of information technology and the mediating role of auditor performance. The variables used in this study are (1) dependent variable, namely audit quality with its measurement indicators a) conformity of audit with audit standards and b) quality of audit report results (2) independent variable, namely professionalism with measurement indicators a) dedication to the profession, b) belief in professional regulations/professional standards, c) social obligations, d) independence. (3) Variable use of information technology with measurement indicators a) auditor's knowledge and ability in information technology (skill and knowledge), b) system usage, c) perceived usefulness.(4) Mediation variable, namely auditor performance with measurement indicators a) quality, b) quantity, c) timeliness.

The primary data of this study are the results of respondents' answers to statements in the questionnaire regarding audit quality, professionalism, use of information technology, and auditor performance. While secondary data is obtained through literature sources that are relevant to research topics and scientific publications. Primary data collection was carried out using the direct survey method with a questionnaire technique by providing a set of questions or written statements to the respondents to answer. The results of the answers were then measured with a Likert scale on the respondent's answer choices assessed with 5 scales. With a value of 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), 5 (strongly agree).

The sample used in this study amounted to 50 respondents. The sampling technique used in this study is a probability sampling technique with a proportionate stratified random sampling method where the sampling technique is from members of the population randomly and proportionally stratified. questionnaire distributed by researchers. This research questionnaire began to be distributed on September 5, 2022 - October 28, 2022. Data collection was carried out by visiting respondents directly to submit and re-collect the questionnaire. Of the 70 questionnaires distributed by the researcher, 50 copies of the questionnaire were returned. As for the description of the profile of respondents in this study, namely; age, gender, last education, position, length of service.

RESULTS AND DISCUSSION

Professionalism positive effect of 0.949 on auditors performance and this relationship is significant at the 0.000 level with a statistical t value of 13.057 greater than the t-table value of 1.96. Professionalism positive effect of 0.688 on audit quality and this relationship is significant at the 0.044 level with a statistical t value of 2.015 greater than the t-table value of 1.96. Use of Information Technology positive effect of 0.008 on auditors performance and the relationship is not significant at the 0.920 level with a statistical t value of 0.100 which is smaller than the t-table value of 1.96. Use of Information Technology has a positive effect of 0.449 on audit quality and the relationship is significant at the 0.015 level with a statistical t value of 2.431 greater than the t-table value of 1.96. Auditor Performance has a negative effect of -0.159 on audit quality and the relationship is not significant at the 0.553 level with a statistical t value of 0.553 which is smaller than the t-table value of 1.96.

Table 1. Path Analysis and Statistical Testing

Variable	Original Sample (O)	T Statistics	P - Values	Information
Professionalism -> Auditor Performance	0.949	13,057	0.000	Significant
Professionalism -> Audit Quality	0.688	2.015	0.044	Significant
Use of Information Technology -> Auditor Performance	0.008	0.100	0.920	Not significant
Use of Information Technology -> Audit Quality	0.449	2,431	0.015	Significant
Auditor Performance -> Audit Quality	-0.159	0.593	0.553	Not significant

The mediating effect shows the relationship between independent and dependent variables through connecting or mediating variables. The results of the indirect effect mediation test are presented in table 8

Table 3. Mediation Test Results

Direction of Relationship Path of Mediation	Original Sample (O)	T Statistics	P Values	Information
X1 -> M -> Y	-0.151	0.566	0.571	Not significant
X2 -> M -> Y	-0.001	0.052	0.958	Not significant

No professionalism influence indirectly through the auditor's performance on audit quality. This relationship is significant at the 0.571 level with a statistical t value of 0.566 which is smaller than the t-table value of 1.96. Use of Information Technology is not influence indirectly through the auditor's performance on audit quality. This relationship is significant at the 0.958 level with a statistical t value of 0.052 which is smaller than the t-table value of 1.96.

Based on the results above, the variable Professionalism > Use of Information Technology > Auditor Performance > Audit Quality is not significant, so it does not meet the requirements of the mediation test. Therefore, these variables are not recalculated to find the value of VAF.

The first hypothesis in this study is accepted which is indicated by the regression coefficient value of 0.949 and a significance value of 0.000 so that professionalism has a significant positive effect on auditor performance. This shows that when professionalism is getting better, the auditor's performance will be getting better too. The results of this study are in line with Nugraha and Ramantha (2015), Alfianto and Suryandari (2015), Sitorus and Wijaya (2016), Arumsari and Budiarta (2016), Priestly and Budiarta (2017), Hernanik and Putri (2018), Saraswati and

Badera (2018), Riwakore, et al (2022) and Widiyati and Jauhamsyah (2022). Professionalism which has a positive effect on auditor performance means that if an auditor has high professionalism, his performance will also increase.

The second hypothesis in this study was rejected as indicated by the regression coefficient value of 0.008 and a significance value of 0.920 so that the use of information technology has a positive and not significant effect on auditor performance. This is in line with research conducted by Supriadi, et al (2019), Ismail (2019) and Indra, et al (2021) which obtained the result that the use of information technology has a positive and insignificant effect on auditor performance. This indicates that there is a background to the influence of the use of information technology on auditor performance including KAP size, auditor work experience, the need for a Public Accounting Firm in applying information technology, number of clients, engagement relationships and other factors that affect auditor performance (Afifah et al., 2015). The results of this study are not in line with the theory put forward by Davis, which states that the Technology Acceptance Model (TAM) is the most influential model to be able to see acceptance of the use of information systems (Mohd-Sanusi et al., 2015). "This model will illustrate that the use of information technology will be influenced by the usefulness variable and the ease of use variable". TAM believes that the use of information technology will improve individual or company performance, besides that the use of information technology is easy and does not require hard effort from the wearer (Fellingham & Newman, 1985; Petraşcu & Tîeanu, 2014).

The third hypothesis in this study was rejected as indicated by the regression coefficient -0.159 and significance value of 0.553 so that auditor performance has a negative and not significant effect on audit quality. This research is not in accordance with the results of research conducted by Sudjono (2017), Agustian (2018), Harsono and Aryanto (2020) and Humaira, et al (2021) which state that auditor performance has a positive and significant influence on audit quality, which can be concluded that the better the auditor's performance will produce a good audit quality as well. Theoretically, it also contradicts the theory of reasoned action (TRA) developed by Fishbein and Ajzen (1980). Based on this theory, a person's attitude in showing behavior is closely related to his belief that showing a behavior will bring consequences and he has already evaluated those consequences (Zhang et al., 2007). This indicates that there is a background, especially the respondents in demonstrating their performance as auditors including the age of the auditor, the last education of the auditor, the position of the auditor and the length of time he has worked at the Public Accounting Firm which affects audit quality (Ghadhab et al., 2019).

The fourth hypothesis (H4) in this study is accepted which is indicated by the regression coefficient value of 0.688 and a significance value of 0.044 so that professionalism has a positive and significant effect on audit quality. This shows that the higher the attitude of professionalism possessed by an auditor, the higher the quality of the resulting audit. The results of this study are in line with those conducted by Lesmana and Machdar (2015), Fietoria and Manalu (2016), Pramesti and Wiratmaja (2017), Pratiwi, et al (2020), Azhari (2020) and Suratman (2021) obtaining the result that professionalism influences positive on audit quality. Professionalism in a job is very important, this is because professionalism relates to the need for public trust in the quality of services provided by the profession (Mironiuc et al., 2013).

The fifth hypothesis (H5) in this study is accepted which is indicated by the regression coefficient value of 0.449 and a significance value of 0.015 so that the use of information technology has a positive and significant effect on audit quality. The results of this study are in line with those conducted by Kristiyanto (2014), Dewi and Badera (2015). This shows that the more often information technology is applied in the audit process, the quality of the resulting audit will further improve. The application of information technology by the auditor will provide convenience and speed up the inspection completion process, where information technology can help automate a task or process that replaces the human role (Suryandini, 2012).

The sixth hypothesis (H6) in this study is accepted, which is indicated by a regression coefficient of -0.151 and a significance value of 0.571. This means that auditor performance cannot mediate the effect of professionalism on audit quality. These results indicate that the hypothesis made is rejected. This is inconsistent with several previous researchers who explained that increasing auditor performance can improve audit quality (Sudjono, 2017), (Agustian, 2018), Harsono and Aryanto (2020) and Humaira, et al (2021). Auditor performance cannot mediate the effect of professionalism on audit quality, meaning that the professionalism possessed by auditors does not merely improve audit quality. Therefore, there are indications that the auditor's performance may be affected by pressure from the client. This supports research from Futri and Juliarsa (2014), Fietoria and Manalu (2016),

Sanjaya and Nurbaiti (2018), Rama and Yudowati (2020) and Tina and Sari (2021) explaining that there are still auditors who are not supported by all the knowledge, good and sufficient ability and experience so that the resulting audit quality is still in doubt. This shows that there are still auditors who cannot carry out their work professionally without seeing appropriate compensation. This shows the client can put pressure on the auditor to go against professional standards so that the auditor cannot endure client pressure such as accepting bribes to commit fraud. Rama and Yudowati (2020) and Tina and Sari (2021) explained that there are still auditors who are not supported by all good and sufficient knowledge, skills and experience so that the quality of the audits produced is still in doubt. This shows that there are still auditors who cannot carry out their work professionally without seeing appropriate compensation. This shows the client can put pressure on the auditor to go against professional standards so that the auditor cannot endure client pressure such as accepting bribes to commit fraud. Rama and Yudowati (2020) and Tina and Sari (2021) explained that there are still auditors who are not supported by all good and sufficient knowledge, skills and experience so that the quality of the audits produced is still in doubt. This shows that there are still auditors who cannot carry out their work professionally without seeing appropriate compensation. This shows the client can put pressure on the auditor to go against professional standards so that the auditor cannot endure client pressure such as accepting bribes to commit fraud. This shows that there are still auditors who cannot carry out their work professionally without seeing appropriate compensation. This shows the client can put pressure on the auditor to go against professional standards so that the auditor cannot endure client pressure such as accepting bribes to commit fraud. This shows that there are still auditors who cannot carry out their work professionally without seeing appropriate compensation. This shows the client can put pressure on the auditor to go against professional standards so that the auditor cannot endure client pressure such as accepting bribes to commit fraud.

Coefficient of -0.001 and a significance value of 0.958. This means that the auditor's performance does not mediate the effect of the use of information technology on audit quality. These results indicate that the hypothesis made is rejected. Auditor performance cannot mediate the effect of the use of information technology on audit quality, meaning that the use of information technology by auditors does not merely improve audit quality. This is in contrast to research conducted by Junaid, et al (2021) and Kristiyanto (2014) who obtained the result that the more knowledge and capabilities of auditors in the field of information technology, the better the quality of auditing. They explained that the application of information technology by auditors would provide convenience and speed up the process of completing audits where information technology can help automate a task or process that replaces the role of humans. Information technology plays a role in restructuring the role of humans who make changes to a set of tasks or processes and information technology has the ability to integrate different parts of the organization and provide a lot of information. The success of the auditor's performance is also inseparable from the availability of information technology needed in carrying out the audit. The auditor is expected to be able to apply information technology in carrying out the inspection process so that the inspection can be completed on time and can improve the quality of the inspection report. If the audit report presented is not late and of good quality, of course this will have an impact on improving auditor performance and will have an impact on good quality audit quality.

CONCLUSIONS

Based on the results of the analysis and discussion that has been done, it can be concluded that: 1) The professionalism variable has a positive effect on auditor performance. 2) Variable use of information technology has a positive but not significant effect on auditor performance. 3) The auditor's performance variable has a negative and insignificant effect on audit quality. 4) The professionalism variable has a positive and significant effect on audit quality. 5) Variable use of information technology has a positive and significant effect on audit quality. 6) Auditor performance variables cannot mediate the effect of professionalism on audit quality. 7) The auditor's performance variable does not mediate the effect of the use of information technology on audit quality. This means that there are 4 (four) hypotheses that are rejected and 3 (three) hypotheses that are accepted. Therefore, the allegation that auditor performance can be a mediating variable on the effect of professionalism and the use of information technology on audit quality is not proven. This may indicate that the auditor's performance is only the dependent variable or independent variable and the results of this study are also influenced by the characteristics of the respondents in this study. Suggestions that can be given to KAPs in order to increase the professionalism of their auditors in carrying out the process of auditing financial statements and the use of information technology used both in terms of type and completeness of software functions need to hold technical training on the use of information technology in order to maximize auditor performance and

improve audit quality. For future researchers, it is hoped that they can develop measurement indicators, increase the number of research samples and pay attention to the instruments and constructs or indicators of each variable to be studied. In addition, you can add other variables such as KAP size, auditor work experience, KAP needs in implementing information technology, number of clients, and engagement relationships as independent variables.

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