

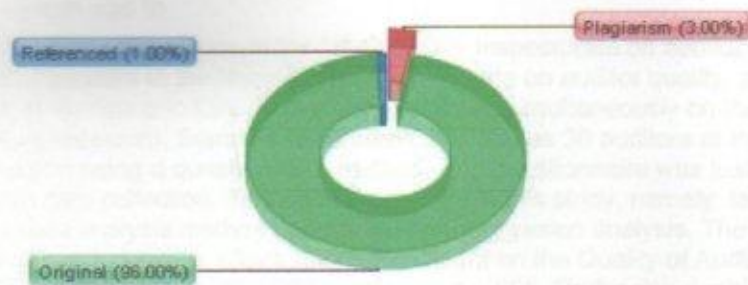
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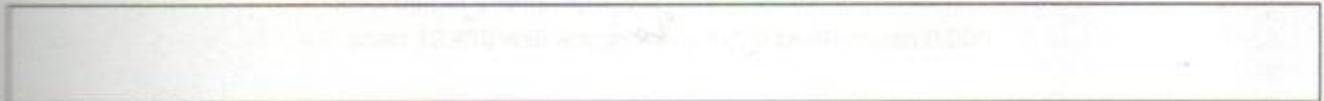
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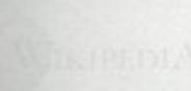


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THE EFFECT OF COMPETENCE AND PROFESSIONAL ETHICS ON AUDITOR QUALITY

(Case Study at the Inspectorate Office of Manado City, North Sulawesi Province)

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ABSTRACT

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The purpose of the research was to

determine the effect of auditor competence in the Manado City Inspectorate on auditor quality, the influence of the Professional Ethics of auditors in the Manado City Inspectorate on auditor quality, and the influence of the competence and ethics of the Manado City Inspectorate auditors, simultaneously on the quality of auditors. (explanatory / confirmatory research). Samples were taken as many as 30 auditors at the Manado City Inspectorate. Data collection using a questionnaire method. The questionnaire was tested for validity and reliability before research data collection. Test equipment used in this study, namely: test prerequisite analysis with normality test. The data analysis method used is multiple regression analysis. The results of the study indicate that competency has a negative effect, and is significant on the Quality of Auditors. This is indicated by the t count value of 4.013, with a significant 0.000 smaller than 0.005. Professional ethics has a negative effect, with a significant impact on auditor quality. This is indicated by the t value of 0.139 with a significant 0.891 which is greater than 0.005. Professional ethics competence has

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a negative and significant effect on the quality of

auditors. This is shown by F count 12.410 with a significant 0.000 smaller than 0,000.

Keywords: Competence, Professional Ethics, Auditor Quality

Introduction

The demand for

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the implementation of public sector accountability for the realization of Good Governance in

Indonesia is increasing. This demand is reasonable, because several studies show that the economy in Indonesia is caused by poor management (bad governance) and bad bureaucracy. Public sector accountability relates to the practice of backwardness and information to the public in the context of fulfilling public rights. While good governance is in accordance with the World Bank, defined as a solid management arrangement, and is responsible for the principles of democracy and efficient efficiency, avoidance of one fund, investment, performance and law. politics for growing business activity.

Audit activities for local governments are carried out by regional inspectorates. The regional inspectorate has duties organizes general supervision activities of the regional government, and other t asks given by the regional head so that in his duties the inspectorate is the same as the internal auditor. Internal audit is an audit car ried out by the inspection unit which is part of the supervised organization. The role and function of the Provincial, District / City Inspectorate in general are regulated in Article 4 of the Minister of Home Affairs Regulation No. 64 of 2007. In this article it is stated that in carrying out the supervisory duties of government affairs, the Provincial, District / City Inspectorate has the following functions: first, planning monitoring program; second, formulating policies and supervision facilities; and third, examination, investigation, testing, and assessment of supervisory duties. In carrying out this task, the City Inspectorate has the following authorities: first, the implementation of the examination of the tasks of the Regional Government, which includes the fields of government and development, economy, finance and assets, as well as special fields; second, testing and evaluating the accuracy of periodic reports, or at any time from each unit / work unit; third, fostering functional supervisory personnel in the City Inspectorate; and fourth, organizing evaluations, and reporting on the implementation of the duties of the City

Inspectorate.

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Government audit is one of the important elements in the enforcement of good government. However, the practice is often far from

what is expected. Weaknesses in government auditing in Indonesia

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including the unavailability of adequate performance indicators as the basis

for measuring government performance both central and regional governments, and this is commonly experienced by public organizations because the output produced in the form of public services is not easily measured. In other words, a measure of audit quality is

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still being debated. Audit quality is

the probability that the audit or will find and report violations of the client's accounting system. The probability of finding a violation depends on the auditor's technical ability, and the probability of reporting a violation depends on the auditor's professional ethics. In other words, competence and professional ethics can affect audit quality.

The importance of quality standards can only be produced by an audit process that has been set by the standard. Further explained, that the audit process can be said to have fulfilled the quality assurance requirements, if the process undertaken is in accordance with the standards, including: standards for professional practice, internal audit charter, internal audit code of ethics, policies, objectives and audit procedures, and audit work plan. According to the Regulation of the Minister of State for Administrative Reform number: Regulation / 05 / Minister. Utilization of the State Apparatus / 03/2008, measurement of audit quality on financial statements, especially those carried out by the Government Internal Supervisory Apparatus, is obliged to use the State Financial Auditing Standard, which is contained in the Regulation of the Republic of Indonesia Supreme Audit Agency, Number 01 of 2007. First general standard statement The State Financial Examination Standard is:

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"Collectors must collectively possess professional skills, which are adequate to carry out audit duties"

With this Examination Standard Statement, all auditing organizations are responsible for ensuring that each audit is carried out by the examiners, who collectively possess the knowledge, expertise and experience needed to carry out the task. Therefore, the inspection organization must have procedures for recruitment, appointment, continuous development, and evaluation of the examiner, to assist the inspection organization in maintaining the examiner, who has adequate competence.

Audits must be carried out by someone or more who has expertise. and sufficient technical training as an auditor. The auditor must have and increase knowledge about audit methods, techniques and all matters relating to government such as organizations, functions, programs, and government activities (BPKP, 1998). Auditor expertise can be obtained through education, ongoing training, and adequate experience in carrying out audits. In addition to audit expertise, an auditor must also have independence, in conducting audits in order to provide opinions, or conclusions as they are,

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without any influence from interested parties

(BPKP, 1998). The second general standard statement, the State Financial Examination

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Standard is:

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"In all matters relating to audit work, examining organizations and examiners, must be free in mental attitude, appearance of personal, external and organizational disturbances that can affect its independence"

With the statement of this second general standard the examining organization and its examiners are responsible for being able to maintain its independence in such a way, so that opinions, conclusions, considerations or recommendations from the results of the examination carried out are impartial, and are considered impartial by any party. Competence, and professional ethics are standards that must be met by an

auditor, to be able to audit properly. Only with motivation can a person have high morale, achieve goals, and meet existing standards. In other words motivation will encourage someone including the auditor to achieve, commit to the group and have initiative, and high optimism.

II. Research Methods

The data used in this study were obtained through primary data collection. The primary data in this research is questionnaire. The questionnaire is a set of questions that have been formulated to record answers from respondents. The questionnaire used will adopt the Ethics Position Questionnaire developed by Forsyth and will be measured with a likert scale, with multiple regression data analysis to connect one dependent variable with several independent variables. In this research, regression analysis was used to determine whether there was influence of competencies, and professional ethics on auditor quality.

DISCUSSION

The distribution and collection of questionnaires was carried out for one stage in one location, namely the Manado City Inspectorate Office. The questionnaire used for processing was 30 respondents. The questionnaire is given directly to the respondent in one work room that has been provided, then in the contents of the questionnaire and collected after everything is completed. All respondents' answers were collected within 2 weeks.

Table 1. Description of respondents

Number	
Respondent	
Man	
Woman	
Total Respondents	
Age	
1.	
Civil Servants Manado City Inspectorate Office	
20 Servants	
10 Servants	
30	
28 – 56 Years	

Source: Processed Data, 2018

Table 1 shows that of the 30 respondents from the Manado City Inspectorate Office, there were 20 men and 10 women. From the table, the data shows that the age of the total 30 respondents is between the ages of 28 and 56 years.

Quantitative Data Analysis

Preliminary Analysis

Test instrument is used to ensure that the measuring instrument used, in the form of a questionnaire, is truly capable of measuring each concept used. Quality test used by the author, namely the validity test, reliability test, and normality test. The value standard used to test the validity of a statement in the questionnaire is to use r table.

Table 2. Value Distribution r table Significance 5% and 1%

N

The Level of Significance

5%

1%

3

0.997

0.999

4

0.950

0.990

5

0.878

0.959

6

0.811

0.917

7

0.754

0.874

8

0.707

0.834

9

0.666

0.798

10

0.632

0.765

11

0.602

0.735

12

0.576

0.708

13

0.553

0.684

14

0.532

0.661

15

0.514

0.641

16

0.497

0.623

17

0.482

0.606

18

0.468

0.590

19

0.456

0.575

01	20		
000.0	0.444		
001.0	0.561		
01	21	Psychology Final - 2010	
000.0	0.433		
001.0	0.549		
01	22		
000.0	0.432		
001.0	0.537		
01	23		
000.0	0.413		
001.0	0.526		
01	24		
000.0	0.404		
001.0	0.515		
01	25	Psychology Final - 2010	
000.0	0.396		
001.0	0.505		
01	26		
000.0	0.388		
001.0	0.496		
01	27		
000.0	0.381		
001.0	0.487		
01	28		
000.0	0.374		
001.0	0.478		
01	29		
000.0	0.367		
001.0	0.470		

30

0.361

0.463

Source: Processed Data, 2018

In the questionnaire said to be valid if r count r table. Before running the questionnaire to the object or the actual respondent, the author tests first to ensure the reliability of the data collection tool in the form of a questionnaire by testing the validity. In this validity test, the author takes a sample of 30 respondents with the following test results .

Validity Test Results

Validity test is to find out whether or not the questionnaire instrument is used in data collection. This validity test was conducted to find out whether the items presented in the questionnaire were really able to express with certainty, what would be studied. The validity test was done by using Pearson Moment correlation test, between each indicator score and total construct score. One statement is said to be valid if the correlation value of items with a total score is significant at the significant levels of 0.01 and 0.02 . Competence X1

In the following table presents the results of the validity test of the question item the competence variable X1 .

Table 3. Test the Validity of Competency Variables

Statement List

N

Moment Products (R)

Validity

Information

Personal Quality

Statement X1 1

30

0.361

0.475

Valid

Statement X1 2

30
0,361
0,867
Valid

Statement X1 3
30
0,361
0,464
Valid

Statement X1 4
30
0,361
0,401
Valid

General knowledge

Statement X1 5
30
0,361
0,902
Valid

Statement X1 6
30
0,361
0,924
Valid

Statement X1 7
30

0,361

0,700

Valid

Statement X1 8

30

0,361

0,859

Valid

Statement X1 9

30

0,361

0,733

Valid

Statement X1 10

30

0,361

0,754

Valid

Statement X1 11

30

0,361

0,631

Valid

Special Expertise

Statement X1 12

30

0,361

0,790

Valid

Statement X1 13

30

0,361

0,903

Valid

Statement X1 14

30

0,361

0,859

Valid

Statement X1 15

30

0,361

0,852

Valid

Source: Processed Data, 2018

The results of testing table 3, the questions produce a correlation coefficient that is greater than r-table 0.361. So that the question is able to measure competence. Based on this, the X1 variable question item can be concluded as valid.

Professional Ethics X2

In the following table presents the results of the validity test on the question item of the professional ethics variable X2.

Table 4. Validity Test Professional Ethics Variables

Statement List

N

Moment Products (R)

Validity

Information

Auditor's Wise Attitude

Statement X2 1

30

0,361

0,448

Valid

Statement X2 2

30

0,361

0,490

Valid

Auditor's Professional Responsibility

Statement X2 3

30

0,361

0,472

Valid

Statement X2 4

30

0,361

0,485

Valid

Statement X2 5

30

0,361

0,407

Valid

Statement X2 6

30

0,361

0,423

Valid

Statement X2 7

30

0,361

0,389

Valid

Source: Processed Data, 2018

Based on the test results, the questions produce a correlation coefficient that is greater than r-table 0.361. So that the question is able to measure professional ethics. Based on this, the X2 variable question item can be concluded as valid.

Auditor Quality Y

In the following table presents the results of the validity test on the item question auditor quality variable Y .

Table 5. Validity Test Auditor Quality Variables

Statement List

N

Moment Products (R)

Validity

Information

Compliance of Auditors with Auditor Standards

Statement Y 1

30

0,361

bluV 0.751
Valid
Statement Y 2

100.0 30
0.361

bluV 0.751
Valid

02 Statement Y 3
100.0 30

0.361

bluV 0.699
Valid

Statement Y 4
100.0 30

0.361
0.690
Valid

Quality of Audit Results Reports

Statement Y 5
100.0 30

0.361

0.396

Valid

Statement Y 6
100.0 30

0.361
0.420

Valid

Statement Y 7

30

0,361

0,395

Valid

Statement Y 8

30

0,361

0,406

Valid

Statement Y 9

30

0,361

0,421

Valid

Source: Processed Data, 2018

The results of testing table 5, the questions produce a correlation coefficient that is greater than r-table 0.361. So the question

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id: 11

is able to measure the Quality of

Auditors. Based on this, the Y variable question item is concluded as valid. Based on the validity test

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it can be concluded that the

questionnaire tested for 30 respondents was declared valid because the r count r table.

Reliability Test

A questionnaire is said to be reliable if someone's answer to the statement is consistent or stable. Reliability testing is intended to test the consistency of the questionnaire in measuring the same construct, or the stability of the questionnaire if used from different times. Reliability testing is done by internal consistency methods. The criteria used in this test is one shot, meaning that it is a measurement only, and then the results are compared with other questions or in other words, measuring the correlation between answers to questions. SPSS provides facilities, to measure reliability with the Cronbach Alpha (α) statistical test. If the coefficient alpha is greater than 0.361 then it is concluded that the research instrument is reliable.

Table 6. Reliability Test Competency Variable (X1), Professional Ethics (X2),

and Auditor Quality (Y)

Variable

my

label 5% (R)

Information

Competence (X1)

0.769

0.361

Reliable

Professional ethics (X2)

0.769

0.361

Reliable

Auditor Quality (Y)

0.769

0.361

Reliable

Source: Processed Data, 2018

Reliability test results obtained the value of the questionnaire reality coefficient X1, of 0.769, X2 of 0.769, and Y of 0.769. Based on the value above the reliability coefficient

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id 13

it can be concluded that all questionnaires in this research are reliable or consistent, so that they can be used as research instruments.

Normality Test

The normality test aims to test whether the regression model, dependent variable, and independent both have normal distribution or not. A good regression model is to have normal data distribution, or close to normal.

Table 7. Normality Test

One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N

30

Normal Parameters, b

Mean

1E-7

Std. Deviation

2,38387026

Most Extreme Differences

Absolute

0,104

Positive

0,104

Negative

-0,070

Kolmogorov-Smirnov Z

0,567

Asymp. Sig. (2-tailed)

0,904

Source: Processed Data, 2018

The test results show that all significant values of the normality test with the Kolmogorov Smirnov method obtained are greater than 0.05. This means that all data is normally distributed.

Regression Analysis

Significant Test (Test Statistics t)

Uji-t digunakan untuk mengetahui pengaruh masing-masing variabel independen terhadap variabel dependen. Kriteria pengujian yang digunakan adalah jika p value $0,05$, maka H_0 diterima dan jika p value $0,05$, maka H_0 ditolak. Hasil Uji-t terhadap kualitas auditor dapat dilihat pada table

Table 8. T-Test Results of Competence and Professional Ethics on

Auditor Quality

Variable

Koef. Regresi t

t-value

Sig.

Constant

17,701

2,753

0,10

Competence (X1)

0,318

4,013

0,000

Professional ethics (X2)

0,036

0,139

0,891

Source: Processed Data, 2018

With the data obtained in the regression calculation results above, the regression equation is:

$$Y = 17,701 + 0,318X_1 + 0,036X_2$$

Where :

Y : Auditor Quality

X1 : Competence

X2 : Professional ethics

The results of the t test statistic test for competency and professional ethics on the quality of auditors indicate that the variables that influence the competence of the auditor quality, with a significant value of 0,000. While the professional ethics variable does not significantly influence the auditor's quality because it has a significant value above 0,05, that is, 0,891.

Simultaneous Significant Test (Test Statistics F)

The F-test is used to find out whether there is a simultaneous influence, the independent variables are dependent. The testing criteria used are if the probability value (p value) is 0,05, then H_a is accepted and if the p value is 0,05, then H_a is rejected.

Table 9. Simultaneous Significant Test (Test Statistics F)

Value
Competence, and Professional Ethics on Auditor Quality
F
12.410
Sig
0.000

Source: Processed Data, 2018

In the table it can be seen that Fcount value in the competency group is 12.410 and is significant at 0.000 or below 0.005. This means that competency variables, professional ethics variables simultaneously affect the quality of auditors .

Conclusion

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Based on the results of the

study it can be concluded that: (1) Competence has a negative effect, and is significant on the Quality of Auditors. This is indicated by the t count value of 4.013, with a significant 0.000 smaller than 0.005. (2) Professional Ethics has a negative effect, significantly on the Quality of Auditors. This is indicated by the t value of 0.139, with a significant 0.891 which is greater than 0.005. (3) Professional Ethics Competence has a negative and significant influence on the Quality of Auditors. This is indicated by F count 12.410 with a significant 0,000, smaller than 0,000. Competence

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has a significant negative effect on the quality of

auditors, in the Manado City Inspectorate Office. The higher the auditor's competence, the more negative the quality of the auditor will be. Professional ethics has a positive effect on auditor quality. Regression results show that the professional ethics variable has a t-count value of 0.139, with a significant 0.891 greater than 0.005 so that the second hypothesis is rejected. And there is a negative influence on competence, and professional ethics on auditor quality. ditolak.

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