



## Influences of Experiences, Competencies, Independence and Professional Ethics toward The Accuracy of Audit Opinion Delivery through Auditors' Professional Skepticism as An Intervening Variabel

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### Abstrak

*Penelitian ini bertujuan untuk menganalisis pengaruh pengalaman, kompetensi, independensi dan etika profesi terhadap ketepatan pemberian opini audit melalui skeptisisme profesional auditor sebagai variabel intervening. Analisis data menggunakan regresi linear berganda bantuan program SPSS versi 21. Jenis penelitian ini merupakan penelitian deskriptif dengan alat analisis yang digunakan meliputi analisis statistik deskriptif, uji validitas, uji reliabilitas, uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas. Penelitian ini menggunakan variabel intervening, sehingga metode statistik yang digunakan untuk menguji hipotesis adalah path analysis regresi linear berganda dengan uji sobel, uji  $R^2$ , uji t dan uji F. Hasil penelitian ini menunjukkan bukti empiris bahwa pengalaman, kompetensi, independensi, etika profesi, dan skeptisisme profesional auditor berpengaruh positif dan signifikan terhadap ketepatan pemberian opini audit, sedangkan kompetensi, independensi, dan etika profesi berpengaruh positif terhadap ketepatan pemberian opini audit dimediasi oleh skeptisisme profesional auditor, sementara pengalaman tidak berpengaruh terhadap ketepatan pemberian opini audit dimediasi oleh skeptisisme profesional auditor.*

### Abstract

This study aimed to analyze the influence of experience, competence, independence and professional ethics of the accuracy of the audit opinion through the provision of professional skepticism as an intervening variable. Analysis of data using multiple linear regression SPSS version 21. This study used the intervening variables, so that the statistical methods used to test the hypothesis is a path multiple linear regression analysis to test Sobel,  $R^2$  test, t test and F test. The results of this study show empirical evidence that experience, competencies, independence, professional ethics, and professional skepticism of the auditors positively and significantly influence the accuracy of audit opinion, whereas the competencies, independence and professional ethics positively affects the accuracy of audit opinion mediated by professional skepticism, while the experience did not influence the accuracy of the audit opinion through the provision of professional skepticism as the intervening variable.

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## INTRODUCTION

The financial statements audit by an auditor is intended for the users to have a strong belief that the statements presented by the corporate management are reasonable or free from mistakes and in accordance with the applicable Financial Accounting Standards (SAK) so that they can be used as a basis for decision making. Therefore, the opinion given by the auditor must meet the criteria set by the applicable Public Accounting Professional Standards (SPAP). Due to the importance of the opinion given to an agency, an auditor must have the expertise and competence to collect and analyze the audit evidence to provide an appropriate audit opinion.

SA Section 230 in the Professional Standards of Certified Public Accountants (2011) defines professional skepticism of the auditor as an auditor's stance that includes thoughts to question and critically evaluate the audit evidence. The auditing standards require the auditors to have professional skepticism in evaluating and collecting the audit evidence, especially those related to their tasks to detect fraud, not to mention the auditors in the Public Accounting Office (KAP) in Semarang City. However, in reality, the auditors often have no professional skepticism in performing the audit process.

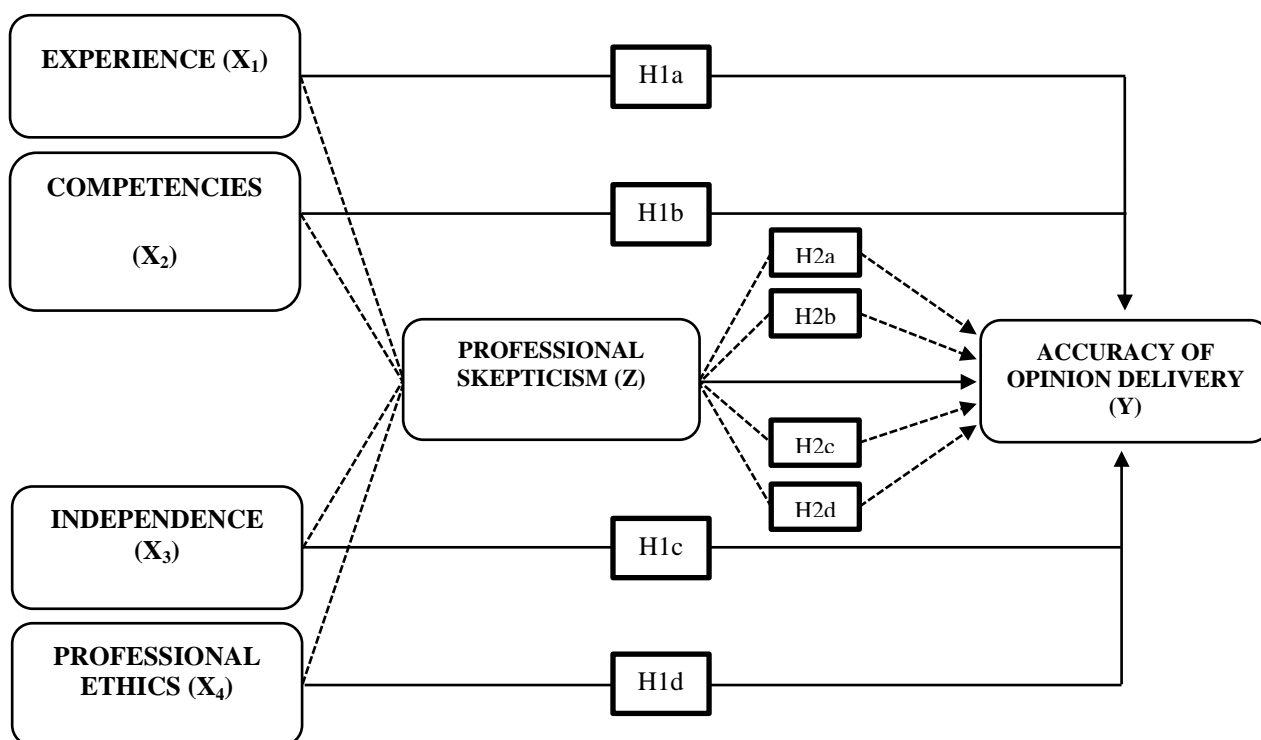
The emergence of public doubts about the profession of public accountants is quite reasonable, because there are a lot of financial statements of a company that went bankrupt just after getting unqualified opinion, for example, the manipulation of financial statements of *PT. Katarina Utama Tbk* in 2008 and 2009. In the financial statements document 2008, the corporate asset value was identified to increase almost 10 times, from Rp 7.9 billion in 2007 to Rp 76 billion in 2008. The equity of the company was recorded 16 times higher from Rp 64.3 billion to Rp 4.49 billion. The results of the audit were issued by the Public Accounting Office of Budiman, Wawan, Pamudji and colleagues just stated unqualified opinion when it was indicated that the financial statements had been manipulated. The indicated involvement of the auditors was getting stronger after the Public Accounting Office of Akhyadi Wadisono delivered disclaimer opinion on the financial statements in 2010 and 2011, because it could not confirm the existing transactions. (Source: finance.detik.com).

Technically, the formulation of an independent auditor's opinion is not difficult. This formulation is conducted by the experienced auditors, ranging from senior level, review manager, and finally decided by the partners. The main problem is that the auditor usually tries to avoid giving the opinion that should be given. If the audit evidence has not been yet collected completely or properly analyzed, the error lies in the auditor's competence, or the failure of the auditor to apply his professional skepticism (Tuanakotta, 2011). Professional skepticism of the auditor can be influenced by several factors, including experience, expertise, audit situation, and ethics (Silalahi, 2013). Experience and expertise are two important components for the auditors in performing their audit procedures, because their expertise tend to affect the level of their professional skepticism.

A research conducted by Beasley et al. (2001) in Winantyadi and Waluyo (2014) based on Accounting and Auditing Realeses (AAERs) of the Securities and Exchange Commissio (SEC) found that the third sequence of causes of audit failure is the inadequate level of professional skepticism. Of the 40 audit cases under SEC, 24 cases (60%) of them occurred because the auditor did not apply their professional scepticism appropriately. This proves that professional skepticism must be owned and applied by all auditors as a profession responsible for the accuracy of opinion given in the financial statements.

In addition to the factors stated above, other factors that allegedly affect the accuracy of the audit opinion through the professional skepticism of the auditor is independence. Independence is essentially a part of professional ethics that must be owned by the auditors. According to Nizarudin (2013), independence is an impartial attitude in conducting an audit. The second general standard (SA Section 220 in SPAP, 2011) states that in all matters relating to professional bond, independence in the mental attitude must be maintained by the auditors to generate appropriate and free-intervention statements.

In performing their duties, the auditors are also inseparable from the ethical problems, because professional behavior is required for all professions and jobs to catch the trust of the society. Professional ethics are required by the auditors to maintain their professional skepticism. As a professional auditor, we must have good moral, be honest, objective, and transparent. The framework can be described in the following chart:



**Figure 1.** Research Framework

Source: Research Development, 2016

Based on the framework presented above, the hypotheses proposed in this research are:

H1a: There is a positive influence between the experience and the accuracy of audit opinion.

H1b: There is a positive influence between the competencies and the accuracy of audit opinion.

H1c: There is a positive influence between the independence and the accuracy of audit opinion.

H1d: There is a positive influence between the professional ethics and the accuracy of audit opinion.

H1e: There is a positive influence between the auditors' professional skepticism and the accuracy of audit opinion.

H2a: There is a positive influence between the experience and the accuracy of audit opinion through the professional skepticism as an intervening variable.

H2b: There is a positive influence between the skill and the accuracy of audit opinion through the professional skepticism as an intervening variable.

H2c: There is a positive influence between the independence and the accuracy of audit opinion through professional skepticism as an intervening variable.

H2d: There is a positive influence between the professional ethics and the accuracy of audit opinion through the professional skepticism as an intervening variable.

## METHODS

This research used quantitative approach with hypothesis testing study to test the influence of hypothesized variables. The type of data used in this study was primary, sourced from respondents' answers on some items of questions related to the experience, expertise, independence, professional ethics, professional skepticism, and the accuracy of audit opinion. Primary data were those obtained from the respondents through questionnaires. The respondents of this study were the auditors who currently worked at public accounting offices (KAP) located in Semarang.

The population in this study was all auditors working at Public Accounting Office (KAP) in Semarang City, consisting of 270 auditors from 17 KAP in Semarang City in December 2015, who were registered in Indonesian Institute of Certified Public Accountants (IAPI) 2015. The sampling technique used in this research this was Simple Random Sampling method to obtain 73 auditors working at the Public Accounting Office (KAP) of Semarang city.

This study was conducted to examine the influences of auditors' experience, expertise, independence, and professional ethics on the accuracy of audit opinion through their professional skepticism. This study used the auditors' experience, audit expertise, independence, and professional ethics as the independent variables, the professional skepticism as the intervening one, and the dependent one was the accuracy of audit.

The data were collected using questionnaire. The questions in the questionnaire were structured based on the indicators of each research variable in order to collect information from the auditors working at the KAP in Semarang City as the respondents. The weight of the assessment or the results of the questionnaire this study was in accordance with those described in Likert scale (likert scale). This scale used five scoring points (1) Strongly Disagree, (2) Disagree, (3) Less Agree, (4) Fairly Agree, and (5) Strongly Agree.

The data analysis method in this study was descriptive analysis of the respondents and the variables. This descriptive analysis was used to facilitate the understanding of the measurement of indicators used in each variable used, including experience (X1), expertise (X2), independence (X3), professional ethics (X4), professional skepticism (Z), and accuracy of the audit opinion by the auditor (Y). Meanwhile, the data quality was tested using validity and reliability tests. In this research, the hypotheses were examined using R2 test, t-test, sobel test and F-test.

## RESULTS AND DISCUSSION

The results of validity test in this research show that  $r\text{-count} > r\text{-table}$ , it means that the correlation for each item of question toward the total score is valid, where 5% significance level is fulfilled. The reliability test results in this study show that the value of alpha coefficient is higher than 0.7 so it can be concluded that the research instrument is reliable (Ghozali, 2011.)

The normality test results show that the unstandardized residual value has a probability number of 0.187. The number is greater than the significance value of 5% or 0.05, so the data is categorized as normal distribution and worthy of being tested to the parametric test (linear regression). Multicollinearity test results indicate that each independent variable has a tolerance value  $> 0.1$  and VIF value  $< 10$ , so it can be concluded that there is no multicollinearity. The Glejser test results show that the probability for all independent variables significance is greater than 5% confidence level, so it can be concluded that the regression model does not contain any heteroscedasticity.

**Table 1.** Determinant Coefficient (R<sup>2</sup>) Model 1

## Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.801 <sup>a</sup>	.642	.618	2.02197

a. Predictors: (Constant), Professional Ethics, Experience, Independence, Competencies

Based on the value of R-square, it can be interpreted that the experience, competencies, independence, and professional ethics are able to explain the auditors' professional skepticism as much as 64.2%, and the rest, approximately 35.8%, are explained by other variations outside the model.

**Table 2.** Determinant Coefficient (R<sup>2</sup>) Model 2

## Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.939 <sup>a</sup>	.882	.872	1.93754

a. Predictors: (Constant), Professional Skepticism, Professional Ethics, Experience, Independence, Competencies

Sumber: Processed Primary Data, 2016

Based on the value of R square, it can be interpreted that the experience, competence, independence, professional ethics and professional skepticism of the auditors able to explain the accuracy of audit opinion of 88.2%, and the rests (11.8%) are explained by other variations outside the model.

**Table 3.** Simultaneous Test Model 1ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	440.543	4	110.136	26.939	.000 <sup>b</sup>
	Residual	245.303	60	4.088		
	Total	685.846	64			

a. Dependent Variable: Professional Skepticism

b. Predictors: (Constant), Professional Ethics, Experience, Independence, Competencies

The value of F-count is 26.939  $\geq$  F-table 2.49 (F-table value F (0.05; 5; 72) = 2.51) and sig = 0,000 < 0.05. This shows that simultaneously, the variables of experience, competencies, independence, and professional ethics have an influence on the professional skepticism of the auditors.

**Table 4.** Simultaneous Test Model 2ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1652.049	5	330.410	88.014	.000 <sup>b</sup>
	Residual	221.489	59	3.754		
	Total	1873.538	64			

a. Dependent Variable: Accuracy of Opinion

b. Predictors: (Constant), Professional Ethics, Experience, Independence, Competencies

Source: Processed Primary Data, 2016

The value of F-count is  $88,014 \geq F_{table}=2,49$  (F-table value  $F(0,05; 5; 72) = 2,51$ ) and  $sig = 0,000 < 0,05$ . This shows that simultaneously, the variables of experience, competencies, independence, professional ethics and professional skepticism influence the accuracy of audit opinion.

**Table 5.** Regression Model Test 1

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-1.351	3.573		-.378	.707
	Experience	.197	.091	.193	2.162	.035
	Competencies	.244	.094	.264	2.608	.011
	Independence	.365	.093	.387	3.910	.000
	Professional Ethics	.248	.088	.229	2.808	.007

a. Dependent Variable: Professional Skepticism

**Tabel 6.** Regression Model Test 2

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-14.618	3.427		-4.265	.000
	Experience	.265	.090	.157	2.926	.005
	Competencies	.203	.095	.133	2.147	.036
	Independence	.522	.100	.335	5.213	.000
	Professional Ethics	.366	.090	.204	4.058	.000
	Professional Skepticism	.613	.124	.371	4.952	.000

a. Dependent Variable: Accuracy of Opinion

Sumber: Processed Primary Data, 2016

Based on the output results of partial test (t-test) assisted by SPSS program v. 21 above, it can be concluded that:

### Positive Influence of Experience on the Accuracy of Audit Opinion

The t-value of the experience toward the accuracy of audit opinion is 2.926, with the significance value of 0.005; it is higher than one-way t-table of 1.669. The results of the analysis show that the t-value is greater than the t-table with the significance level less than 0.05. This indicates the rejection of  $H_0$  and acceptance of  $H_{a1}$ , which states that the experience has a positive and significant influence on the accuracy of audit opinion.

#### Pengaruh Positif Kompetensi terhadap Ketepatan Pemberian Opini Audit

The value of t-count of the competencies toward the accuracy of audit opinion is 2.147 with the significance of 0.036; it is higher than one-way t-table of 1.669. The results of the analysis show that the value of t-count is greater than the t-table with the significance level is lower than 0.05. This shows the rejection of  $H_0$  and acceptance of  $H_{a2}$  which states that the competencies have a positive and significant influence on the accuracy of audit opinion.

**Positive Influence of Independence toward the Accuracy of Audit Opinion**

The t-count of the independence toward the accuracy of audit opinion is 5,213 with the significance of 0.000; it is higher than one-way t-table of 1.669. The results of the analysis show that the value of t-count is higher than the t-table with the significance level is lower than 0.05. This indicates the rejection of Ho and acceptance of Ha3 which states that the independence positively and significantly affects the accuracy of audit opinion.

**Positive Influence of Professional Ethics toward the Accuracy of Audit Opinion**

The t-count of the professional ethics toward the accuracy of audit opinion is 4,058 with the significance of 0.000; it is higher than one-way t-table of 1.669. The results of the analysis show that the value of t-count is higher than the t-table with the significance level is lower than 0.05. This indicates the rejection of Ho and acceptance of Ha4 which states that the professional ethics have a positive and significant effect on the accuracy of audit opinion.

**Positive Influence of Auditors' Professional Skepticism toward the Accuracy of Audit Opinion**

The t-count of the professional skepticism toward the accuracy of audit opinion is 4,952 with significance of 0.000; it is higher than one-way t-table of 1.669. The results of the analysis show that the value of t-count is higher than the t-table with the significance level is lower than 0.05. This indicates the rejection of Ho and acceptance of Ha5, which states that the professional skepticism of the auditors has a positive and significant influence on the accuracy of audit opinion.

**Table 7.** Mediation Factors Testing

Model	Koefisien Jalur	Std. Error	Sig	R <sup>2</sup>
Sub Structural 1 (X <sub>1</sub> , X <sub>2</sub> , X <sub>3</sub> , X <sub>4</sub> ke Z)				
X <sub>1</sub> (p Z X <sub>1</sub> )	0,197	0,091	0,035	0,642
X <sub>2</sub> (p Z X <sub>2</sub> )	0,244	0,094	0,011	
X <sub>3</sub> (p Z X <sub>3</sub> )	0,365	0,093	0,000	
X <sub>4</sub> (p Z X <sub>4</sub> )	0,248	0,098	0,007	
Sub Structural 2 (X <sub>1</sub> , X <sub>2</sub> , X <sub>3</sub> , X <sub>4</sub> , Z ke Y)				
X <sub>1</sub> (p Y X <sub>1</sub> )	0,265	0,090	0,005	0,882
X <sub>2</sub> (p Y X <sub>2</sub> )	0,203	0,095	0,036	
X <sub>3</sub> (p Y X <sub>3</sub> )	0,522	0,100	0,000	
X <sub>4</sub> (p Y X <sub>4</sub> )	0,366	0,090	0,000	
Z (p Y Z)	0,613	0,124	0,000	

Source: Processed Primary Data, 2016

The calculation of mediation factors will be explained as follows:

The Influence of Auditors' Professional Skepticism in Mediating the Relationship between the Experience and the Accuracy of Audit Opinion

By observing the table above, it is obtained the following values:

$$a = 0,197 \quad b = 0,613$$

$$Sa = 0,091 \quad Sb = 0,124$$

$$Ab = 0,197 \times 0,613 = 0,1204$$

The effect of mediation shown by the coefficient multiplication (ab) needs to be tested by the Sobel test as follows:

$$\begin{aligned} Sab &= \sqrt{b^2 Sa^2 + a^2 Sb^2 + Sa^2 Sb^2} \\ &= 0,0618 \end{aligned}$$

Next, the t-statistics of the influence of mediation can be found using following formula:

$$t = \frac{0,1204}{0,618} = 1,948$$

From the calculation above, it is then obtained the value of the mediation coefficient as much as 0.120 with t-count is 1.948, which is smaller than t-table (1, 96). Hence, it can be concluded that there is no significant effect of the mediation of professional skepticism in relation to the experience toward the accuracy of audit opinion. This indicates that Ho is accepted and Hb1 is rejected.

The Influence of Professional Skepticism in Mediating the relationship between the Competencies and the Accuracy of Audit Opinion

By observing the table above, it is obtained the following values:

$$\begin{aligned} a &= 0,244 & b &= 0,613 \\ Sa &= 0,094 & Sb &= 0,124 \\ Ab &= 0,244 \times 0,613 = 0,1495 \end{aligned}$$

The effect of mediation shown by the coefficient multiplication (ab) needs to be tested by the Sobel test as follows:

$$\begin{aligned} Sab &= \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2} \\ &= 0,0658 \end{aligned}$$

Next, the t-statistics of the influence of mediation can be found using following formula:

$$t = \frac{0,1495}{0,0658} = 2,273$$

From the calculation above, it is then obtained the value of the mediation coefficient as much as 0.149 with t-count is 2.273, which is higher than the t-table (1, 96). Then it can be concluded that there is an influence of the mediation of professional skepticism in relation to the competencies toward the accuracy of audit opinion. This shows that Ho is accepted and Hb2 is accepted.

The Influence of Professional Skepticism in Mediating the relationship between the Independence and the Accuracy of Audit Opinion

By observing the table above, it is obtained the following values:

$$\begin{aligned} A &= 0,365 & b &= 0,613 \\ Sa &= 0,093 & Sb &= 0,124 \\ Ab &= 0,365 \times 0,613 = 0,2234 \end{aligned}$$

The effect of mediation shown by the coefficient multiplication (ab) needs to be tested by the Sobel test as follows:

$$\begin{aligned} Sab &= \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2} \\ &= 0,0737 \end{aligned}$$

Next, the t-statistics of the influence of mediation can be found using following formula:

$$t = \frac{0,2234}{0,0737} = 3,030$$

From the calculation above, it is then obtained the value of the mediation coefficient as much as 0.223 with t-count (3.030), higher than t-table (1, 96). It can be concluded that there is an influence of professional skepticism mediation in relation to the independence toward the accuracy of audit opinion. This indicates that Ho is rejected and Hb3 is accepted.

The influence of Auditors' Professional Skepticism in Mediating the Relationship between Professional Ethics and the Accuracy of Audit Opinion

By observing the table above, it is obtained the following values:

$$\begin{aligned} a &= 0,248 & b &= 0,613 \\ Sa &= 0,088 & Sb &= 0,124 \\ ab &= 0,248 \times 0,613 = 0,1522 \end{aligned}$$

The effect of mediation shown by the coefficient multiplication (ab) needs to be tested by the Sobel test as follows:



$$\begin{aligned} Sab &= \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2} \\ &= 0,0633 \end{aligned}$$

Next, the t-statistics of the influence of mediation can be found using following formula:

$$t = \frac{0,1522}{0,0633} = 2,405$$

From the calculation above, it is then obtained the value of the mediation coefficient as much as 0.152 with t-count (2.405), higher than t-table (1, 96). It can be concluded that there is an influence of auditors' professional skepticism mediation in relation to the professional ethics toward the accuracy of audit opinion. This shows that Ho is rejected and Hb4 is accepted.

## CONCLUSIONS

The results of this study show empirical evidence that the auditors' experience, competencies, independence, professional ethics, and professional skepticism have a positive and significant impact on the accuracy of the audit opinion, while the competencies, independence, and professional ethics have a positive effect on the accuracy of audit opinions mediated by professional skepticism. On the other hand, the experience does not influence the accuracy of audit opinion through the professional skepticism as an intervening variable.

For further research, the auditors' experience can be measured by the number of fraudulence found by the auditor during his assignment. The distribution of questionnaires conducted after June is likely to result in higher number of samples; because many auditors are in the KAP so that there will be more questionnaires can be filled out by the respondents to obtain more samples. The addition of research instruments that influence the accuracy of audit opinion by public accountants through the professional skepticism such as Myers model personality factor, tenure audit, fee audit, objectivity, integrity and professionalism can be done in the next research. Further studies are expected to expand the survey area, so that the results of the study are more likely to be concluded in more detail, and expected to focus on particular groups, e.g. senior auditors, supervisors and managers, who have a minimum education level of S1 (undergraduate level) and working experience as the auditors for more than 3 years, especially in the research on the accuracy of audit opinion.

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