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Influence of Auditor Attributes on Performance in Medan Public Accounting Firms

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ABSTRACT

This study aims to analyze the factors influencing audit quality in Public Accounting Firms (KAP) in Medan, with a deep focus on auditor professionalism, integrity, work experience, and independence. Using a questionnaire-based method involving a sample of 30 respondents, the research evaluates the direct impact of each of these factors on audit performance. The findings convincingly demonstrate that professionalism, integrity, work experience, and independence significantly affect audit quality individually, collectively explaining approximately 55.5% of the variance in audit performance. In conclusion, this study provides a deeper understanding of the crucial role of auditor attributes in enhancing audit quality in KAPs in Medan. These findings hold significant implications for practitioners, regulators, and stakeholders, offering a solid foundation for improving audit standards and financial reporting integrity, thus reinforcing public trust in the accounting industry.

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1. INTRODUCTION

The advancement of Public Accountants in Indonesia, both professionally and organizationally, intricately intertwines with the progress of the economy, business landscape, investments—both local and international—capital markets, and the pervasive global influences (Basri, Muda, & Lumbanraja, 2019). One of the responsibilities inherent in the role of a public accountant is to furnish the public with pertinent information that aids in making informed economic decisions (Sriyanti, 2019).

The accounting profession plays a vital role in maintaining stability and trust in the business and economic world. Public accounting firm auditors have a central responsibility for ensuring that the company's financial reports meet applicable accounting standards and are reliable (Husain, 2022). The quality of the auditor's performance greatly influences the level of public trust in the financial reports presented, especially in facing the era of globalization and ever-growing business complexity. Unfortunately, cases of violations of professional ethics, such as those experienced by KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo, and colleagues, who were involved in the audit conflict in the Wanaartha Life case and the alleged embezzlement of funds worth IDR 17 trillion, have called into question the credibility of the auditor's performance. This incident resulted in a registered cancellation sanction by the Financial Services Authority (OJK) against KAP Kosasih, Nurdiyaman, Mulyadi, Tjahjo and Rekan on January 24 2023 (Anggria & Trisnaningsih, 2023).

PT case. Garuda Indonesia in 2019 highlighted significant financial reporting problems. After recording a net profit of Rp. 11.33 billion in 2018, which contrasts with the 2017 loss of Rp. 216.5 million, Garuda Indonesia's board of directors was summoned by the Indonesia Stock Exchange (BEI) regarding the financial report. In the decision, Garuda Indonesia was given administrative sanctions of IDR 100 million, and the Minister of Finance imposed sanctions on Public Accountants (AP) Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Rekan, who are Garuda's financial report auditors. Indonesia (Rohmah & Trisnaningsih, 2023). Financial reporting scandals which are increasingly common among public accountants in Indonesia have shaken public confidence in this profession. The public is asking questions about why such cases involve public accountants, who are supposed to function as independent third parties who provide assurance on the relevance and reliability of financial reports. In this context, the crucial importance of the role of public accountants in providing information that can be trusted and relied upon by other parties with an interest in financial reports is the main focus (Tina, 2020).

This research utilizes attribution theory, a concept in social psychology first introduced by Fritz Heider in 1958. According to Heider, attribution theory is a framework that interprets an individual's actions. It pertains to the way an individual rationalizes the behaviors of others as well as their own. Attribution theory, as elucidated by Heider, differentiates between two origins of behavioral attribution: internal (dispositional) attribution and external (situational) attribution. Internal attribution suggests that an individual's behavior is shaped by inherent traits or dispositions, including personal qualities, self-perception, abilities, and motivation. On the other hand, external attribution attributes an individual's behavior to external factors, such as the surrounding circumstances, societal conditions, prevailing social values, and the perspectives held by society (Lismawati & Ismalia, 2021).

In this study, the primary focus is on internal attribution factors that impact auditor behavior during the execution of audit tasks. This theory helps in understanding auditor behavior regarding providing auditor opinions. It is known that audit performance is greatly influenced by the auditor's behavior in the audit process (Addaraini & Erlina, 2020).

In addition, in the accounting context, the goal is to provide data to decision makers, and information systems play an important role in the accounting field (Syabri & Kusmilawaty, 2022). Audit, as a systematic and critical activity, is carried out to collect and assess evidence of information in order to report the level of conformity and monitor the operational activities of a company or institution (Adriansyah & Nasution, 2022). Auditing involves an independent evaluation of a company's financial statements, aimed at offering an opinion on the accuracy and fairness of these financial reports (Marita & Gultom, 2018).

Performance is a depiction of how effectively a program, activity, or policy contributes to achieving an organization's goals, objectives, vision, and mission, facilitated by strategic planning (Hasibuan & Hasibuan, 2022). Especially for auditors, their performance has a strong relationship with the organization's strategic goals (Wardanah, Harmain, & Rahmani, 2019). The quality of audit performance greatly influences financial performance and investor confidence in a company (Addina, Harmain, & Syahriza, 2023).

Quality audits require implementation by competent individuals (Ahmadi, Putri, & Defitri, 2022). As an auditor, great responsibility and broad insight into the complexity of modern organizations are the main demands (Monique & Nasution, 2020). Audit contribution involves presenting accountability and integrity of financial reports by providing an independent opinion (Anam, Tenggara, & Sari, 2021). Factors such as professionalism, integrity, work experience and independence are considered crucial in assessing the quality of auditor performance (Kirana, Sianturi, & Ilyas, 2023).

Analysis of professionalism factors emphasizes the ability of professional members to carry out their obligations effectively and accurately as well as their commitment to increasing their professional knowledge (Hiya, Siregar, & Pane, 2022). One of the criteria for professionalism is the timeliness of audit delivery (Monique & Nasution, 2020). Auditors demonstrating a strong commitment to professionalism positively impact their performance, thereby bolstering confidence in the outcomes of financial report audits (Adhi & Wayan, 2015). Integrity, as an important character element, involves being honest, straightforward, and obeying regulations (Susilo & Widayastuti, 2015). Integrity also includes being honest, consistent, committed, objective, unafraid and willing to take risks.

Referring to the Professional Standards for Public Accountants (SPAP), following SPAP guidelines in carrying out audits can improve auditor performance (Pusparani & Wiratmaja, 2020). Work experience is measured as the process of developing knowledge and skills through participation in work tasks (Baharuddin & Ansar, 2019). Work experience helps auditors obtain the desired audit quality and becomes an advantage by improving their skills and expertise (Karlinda, Azizi, & Sopali, 2021). Experienced auditors are better able to find errors, understand problems, and resolve problems better.

Auditor independence, namely an attitude of being free from influence and honesty in considering facts, plays a crucial role in the credibility of financial reports (Anam et al., 2021). Independence includes objectivity, minimal pressure, and independence in evaluating financial reports. Expertise without independence can doubt the credibility of the information presented in financial reports. Thus, independence is an important factor in increasing auditor efficiency and ensuring the accuracy of the financial information submitted.

Exploring the effects of different variables on auditor performance within the Medan Public Accounting Firm is essential, especially given Medan's significant standing as a key business hub in Indonesia, housing numerous large-scale and intricate enterprises. By understanding the interaction of these factors, identifying areas for improving audit practices in Medan can be carried out, with the aim of enhancing the caliber of financial reporting within the region's companies. The caliber of audit execution plays a pivotal role in meeting

the financial accountability standards of companies, aligning with the objective of achieving good governance within Indonesia (Alfani, Harmain, & Syahriza, 2023).

This research aims to investigate the influence of these variables (professionalism, integrity, work experience, and independence) on the quality of performance of auditors at Public Accounting Firms in Medan City. Thus, this research will provide deeper insight into the factors that influence the auditor's ability to present reliable and accurate financial reports. The anticipation is that the outcomes of this study will offer a significant contribution to comprehending the factors shaping the performance quality of auditors in public accounting firms and also provide better guidance for practitioners, regulators and stakeholders in improving quality audit practices.

2. RESEARCH METHOD

A method is a systematic approach or technique employed to achieve a particular outcome. Research methods, on the other hand, refer to the procedures utilized throughout the research process, encompassing activities such as data collection and analysis, as well as the exploration and exposition of existing phenomena (Fatriana, 2022).

The study employed a comparative causal research design, a form of ex post facto research. This involves identifying facts or events as the influenced variables (dependent variables) and investigating the variables that exert influence (independent variables). The methodology adopted in this research is quantitative.

In this research, the population consists of auditors employed by Public Accounting Firms (KAP) located in the Medan area. The study's sample comprised 6 registered KAPs, encompassing a total of 30 auditors. The method of sampling implemented was random sampling, selecting 30 respondents from a total population of 159 individuals.

This research employs quantitative data, specifically collected from written responses obtained through questionnaires. The primary data source for this study involves direct collection from respondents who have completed the questionnaire. The research hypothesis for a study examining the impact of professionalism, integrity, work experience, and auditor independence on auditor performance at public accounting firms in Medan can be articulated as:

Main Hypothesis:

H1: Auditor Professionalism Hypothesis: There exists a significant influence of auditor professionalism on auditor performance at public accounting firms in Medan.

H2: Auditor Integrity Hypothesis: There is a significant influence of auditor integrity on auditor performance at public accounting firms in Medan.

H3: Auditor Work Experience Hypothesis: There exists a significant influence of auditor work experience on auditor performance at public accounting firms in Medan.

H4: Auditor Independence Hypothesis: There is a significant influence of auditor independence on auditor performance at public accounting firms in Medan.

H5: Simultaneous Influence Hypothesis: There is a simultaneous influence of professionalism, integrity, work experience, and independence on the performance of public accounting firm auditors in Medan.

The audit quality variable is measured using a research instrument developed by Wijayanto (2017) which consists of 10 statement items designed using a Likert scale, Strongly Disagree (STS) with a score of 1, Disagree (TS) with a score of 2, Neutral (N) with a score of 3, Agree (S) with a score of 4, and Strongly Agree (SS) with a score of 5, each respondent was asked to measure it themselves by choosing or writing a scale between 1.

The statistical analysis method that is often used in research like this is multiple regression analysis. In your context, you can formulate a multiple regression model as follows:

$$\text{Audit Performance} = a + X1 (\text{Professionalism}) + X2 (\text{Integrity}) + X3 (\text{Work Experience}) + \varepsilon$$

In this context, Audit Performance serves as the dependent variable, while Professionalism, Integrity, Work Experience, and Auditor Independence act as independent variables. The regression coefficients (X1, X2, X3) indicate the impact of each independent variable on the dependent variable. The error term, denoted as ε , accounts for uncertainties or other factors not included in the model that may affect audit quality.

3. RESULT AND DISCUSSION

The participants in this study were auditors employed at Public Accounting Firms (KAP) located within the Medan City area, namely 15 KAPs. Of the total number of KAPs, there were 6 KAPs who were willing to receive research questionnaires. The author distributed 30 questionnaires to 6 KAPs starting October 4 2023. The distribution of research questionnaires that were received and can be processed is described in the following table:

Table 1. KAPs starting October 4 2023

No	KAP Name	Region	Number of Questionnaires
1	KAP Gideon Adi and Partners	Medan	6
2	KAP Kanaka Puradiredja, Suhartono and Partners	Medan	4
3	KAP Fachruddin & Mahyuddin	Medan	4
4	KAP Johannes Juara and Partners	Medan	2
5	KAP Drs. Syamsul Bahri, MM, Ak and Partners	Medan	7
6	KAP Drs. Selamat Sinuraya and Partners	Medan	7

Source: Data Processed (2024)

Table 1 displays that the respondents in this study were auditors employed at Public Accounting Firms (KAP) located in the Medan City area, totaling 15 KAPs. Out of these, 6 KAPs agreed to participate and receive research questionnaires. The author distributed a total of 30 questionnaires to these 6 KAPs, beginning on October 4, 2023.

Validity and Reliability Instrument Test

The validity test is employed to evaluate the reliability of a questionnaire. A questionnaire is considered valid if its questions can effectively reveal what the questionnaire intends to measure. Validity refers to the accuracy of research findings, indicating that they reflect the truth even when different respondents are used for testing. The correlation technique employed is corrected item total correlation. The validity condition is satisfied when the calculated correlation coefficient (r -count) exceeds the critical value (r -table). For each service dimension, the validation process relies on positive correlation values (r -count) exceeding the established threshold (r -table). With the r -table value set at 0.361 for a degree of freedom (df) of 28 and a significance level of 5%, it is noteworthy that the calculated correlation coefficients for each question surpass this threshold. Consequently, this suggests that respondents comprehensively understood and effectively engaged with every question in the questionnaire. In essence, based on this comprehensive validation analysis, the obtained data can be considered valid.

Reliability testing is conducted to assess the consistency and trustworthiness of a measuring instrument. It serves as a tool to gauge the reliability of a questionnaire, which acts as an indicator of a variable or construct.

The statistical methodology utilized for this analysis entails computing Cronbach's alpha coefficient using SPSS. A questionnaire is considered reliable if Cronbach's Alpha exceeds the critical threshold of 0.60. This rigorous evaluation criterion ensures that only questions demonstrating both validity and reliability contribute to the overall strength of the research instrument.

Classic Assumption Test

The normality test is performed to determine whether the confounding variables or residuals in the regression model follow a normal distribution. A well-fitted regression model is characterized by a data distribution that is normal or closely approximates normality.

Tabel 2. Normality Test

	<i>Unstandardized Predicted Value</i>
N	30
Test Statistic	0.125
Asymp. Sig. (2-tailed)	0.200 ^{c,d}

Source: Data Processed (2024)

Based on the Kolmogorov-Smirnov test results presented in Table 2, the research findings indicate that the residuals in the regression model follow a normal distribution. This conclusion is supported by the coefficient sig = 0.200, which is greater than the significance level of 0.05.

Tabel 3. Multicollinearity Test

<i>Model</i>	<i>Coefficients^a</i>	
	<i>Tolerance</i>	<i>VIF</i>
1 (Constant)		
Profesionalisme	0.596	1.677
Integritas	0.572	1.748
Pengalaman Kerja	0.619	1.616
Independensi	0.573	1.746

Source: Data Processed (2024)

Based on the SPSS 26 output provided in Table 3, the multicollinearity test results indicate that all independent variables have a Tolerance > 0.10 and a VIF value < 10. Therefore, it can be concluded that there is no multicollinearity present among the independent variables.

Regression Analysis

Tabel 4. Regression Analysis

<i>Coefficients^a</i>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	16.288	10.503		1.551	0.134
Profesionalisme	0.423	0.177	0.384	2.394	0.024
Integritas	-0.549	0.179	-0.501	-3.062	0.005
Pengalaman Kerja	0.469	0.206	0.359	2.282	0.031
Independensi	0.635	0.224	0.464	2.836	0.009

a. Dependent Variable: Kinerja Auditor

Source: Data Processed (2024)

$$\text{Auditor Performance} = 16.288 + 0.423 X1 - 0.549 X2 + 0.469 X3 + 0.635 X4$$

Based on Table 4, it is evident that the constant value is 16.288. This implies that if the variables (X1), (X2), (X3), and (X4) all have values of zero, the value of the Auditor Performance variable (Y) would be 16.288. Moreover, since the constant value is positive, it indicates that the average influence of the variables (X1), (X2), (X3), and (X4) has a positive impact on the variable (Y). Based on the results derived from the regression analysis, the subsequent regression equation can be formulated:

$$Y = a + X1 + X2 + X3 + X4 + e$$

$$Y = 16.288 + 0.423 - 0.549 + 0.469 + 0.635 + 10.503$$

Based on the analysis that has been carried out, the resulting multiple linear regression equation can be interpreted as follows. The constant value of 16.288, it implies that when the independent variable score is nonexistent or equals zero, there will still be a baseline audit performance score. The coefficient value of 0.423 indicates that an increase in the auditor's professionalism score corresponds to a higher audit performance. Conversely, the coefficient value of -0.549 suggests that an increase in the auditor's integrity score results in a lower audit performance. A coefficient value of 0.469 implies that an increase in work experience score correlates with higher audit performance. Similarly, a coefficient value of 0.635 indicates that an increase in the independence score leads to a higher audit performance. The standard error value is 10.503. From table 5, based on the results of the t test that has been carried out, it is found that the significance value of auditor professionalism (X1) on audit performance (Y) is 0.024, which is smaller than 0.05. This indicates that auditor professionalism has a significant impact on audit performance. The significance value of auditor integrity (X2) on audit performance (Y) is 0.005, also smaller than 0.05. This suggests that auditor integrity significantly influences audit performance. Similarly, the significance value of auditor work experience (X3) on audit performance (Y) is 0.031, smaller than 0.05, indicating a significant effect of auditor work experience on audit performance. Lastly, the significance value of auditor independence (X4) on audit performance (Y) is 0.009, smaller than 0.05, demonstrating that auditor independence has a significant impact on audit performance.

The effect of Professionalism on Auditor Performance, as suggested by the test results, displays a t-value of 2.394, which is under the critical t-table value of 2.060, with a significance value of 0.024, lower than 0.05. This significant value of 0.024, below the 0.05 threshold, indicates that Professionalism indeed exerts a significant impact on the performance of auditors at the Public Accounting Firm in Medan City.

These findings align with the research results of Arumsari & K (2016) and Ramadhanty (2013) which state that professionalism influences auditor performance. This research shows that public expectations regarding demands for transparency and accountability will be met if auditors can exercise professionalism so that the public can assess the auditor's performance. With high professionalism, of course the audit products produced can be relied on by parties who need professional services. Professionalism has a significant positive effect on auditor performance. The higher the professionalism of an auditor in carrying out his work, the more it will influence the auditor's performance for the better. This states that independence influences the auditor's performance.

Tabel 5. Adjusted R²

Model Summary^b					
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>	<i>Durbin-Watson</i>
1	0.785 ^a	0.616	0.555	3.774	1.385

Source: Data Processed (2024)

Further elaborating on the findings elucidated in Table 5, it is imperative to underscore the significance of the coefficient of determination, denoted by Adjusted R², attaining a noteworthy value of 0.555. This implies that a substantial portion, precisely 55.5%, of the auditor's performance factors can be elucidated by the variables of professionalism, integrity, work experience, and independence. It is important to recognize, however, that the remaining 45.5% is attributed to other variables not included within the scope of this research model. This acknowledgment underscores the complexity of the multifaceted factors influencing auditor performance, extending beyond the variables considered in this study.

Tabel 6. F-Test

ANOVA^a						
<i>Model</i>		<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1	Regression	572.496	4	143.124	10.046	0.000 ^b
	Residual	356.170	25	14.247		
	Total	928.667	29			

Source: Data Processed (2024)

Referring to Table 6, the obtained F value is 10.046, with a significance level of 0.000, indicating statistical significance below the threshold of 0.05. Therefore, it can be concluded that all variables—auditor professionalism (X1), auditor integrity (X2), auditor work experience (X3), and auditor independence (X4)—included in the model are appropriate as explanatory variables for audit performance (Y).

Partial testing (t-test) in this research was employed to ascertain the impact of the independent variables—auditor professionalism (X1), auditor integrity (X2), auditor work experience (X3), and auditor independence (X4)—on audit quality (Y).

The Impact of Integrity on Auditor Performance: According to the test outcomes, the integrity variable demonstrates a t-value of (-3.062), which falls below the t-table value of (-2.060), alongside a significant value of 0.005, indicating its significance (0.005 < 0.05). This signifies that integrity significantly influences the performance of auditors at the Public Accounting Firm in Medan City. These findings align with the research results of Fadillah, Azwardi, & Sa'adah (2020), which assert the influence of integrity on auditor performance.

Integrity plays a crucial role in fostering trust and upholding ethical standards, and its impact is directly observable in various performance indicators.

The Impact of Work Experience on Auditor Performance: According to the test results, the work experience variable exhibits a t-value of 2.282, surpassing the t-table value of 2.060, alongside a significant value of 0.031, indicating its significance ($0.031 < 0.05$). This suggests that work experience significantly influences the performance of auditors at the Public Accounting Firm in Medan City. This finding is consistent with research by Sriyanti (2019), which highlights the pivotal role of extensive and diverse work experience in enhancing auditor performance quality. Such experience enables auditors to become more effective, efficient, and dependable in fulfilling their responsibilities.

The Influence of Independence on Auditor Performance: According to the test results, the independence variable demonstrates a t-value of 2.838, surpassing the t-table value of 2.060, with a significant value of 0.009, indicating its significance ($0.009 < 0.05$). This suggests that independence significantly impacts the performance of auditors at the Public Accounting Firm in Medan City. These findings align with the research results of Rosally & Jogi (2015), which assert the influence of independence on auditor performance. Independence is a crucial aspect of an auditor's performance as it ensures the objectivity and reliability of audit results. Therefore, independence is not only a requirement in audit practice but also a cornerstone that ensures the quality, reliability, and adherence to professional standards in an auditor's performance.

The Influence of Professionalism, Integrity, Work Experience, and Independence on Auditor Performance: Derived from the simultaneous testing outcomes, it's clear that the computed F value of 10.046 surpasses the F-table value of 2.74, with a significance level of 0.00, smaller than 0.05, it can be inferred that there is a significant impact of professionalism, integrity, work experience, and independence on the performance of auditors at public accounting firms in the city of Medan. The study's findings indicate that the variables of professionalism, integrity, work experience, and independence collectively influence Auditor Performance.

4. SIMPULAN

The study establishes that professionalism significantly impacts Auditor Performance at Public Accounting Firms in Medan City. A higher level of professionalism is positively associated with improved auditor performance, demonstrating adherence to standards and ethical conduct. Integrity emerges as another crucial factor with a substantial influence on Auditor Performance. Higher integrity values correspond to enhanced auditor effectiveness, emphasizing the importance of honesty in their role. Work experience is identified as a significant influencer of auditors' performance in Medan City's Public Accounting Firms. Extensive and diverse work experience plays a critical role in enhancing the quality of auditors' performance, rendering them more effective, efficient, and dependable in their duties. Independence is recognized as a key aspect influencing the performance of auditors in Medan City's Public Accounting Firms, highlighting its role in ensuring the objectivity and reliability of audit results. Furthermore, the collective influence of Professionalism, Integrity, Work Experience, and Independence on Auditor Performance is deemed significant.

The findings suggest that public accountants should consistently adhere to professional and auditing standards to enhance auditor performance. Future researchers are encouraged to explore additional variables such as competency and audit structure, as the variables examined in this study cover only 55.5% of influencing factors, leaving 45.5% unexplored. Increasing the research sample size, possibly by expanding the geographical area, is

recommended for future studies. Furthermore, targeting senior auditors as respondents is proposed to maximize the depth and reliability of results in future research endeavors.

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