

# Effect of Auditor Professionalism, Auditor Independence and Understanding of Auditor Professional Ethics on a Public Accounting Firm in the City of Palembang

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**Keywords:** Auditor Professionalism, Auditor Independence, Understanding of Auditor Professional Ethics and Performance of the Auditor's.

**Abstract:** This study aims to determine the effect of auditor professionalism, auditor independence, understanding of auditor professional ethics on performance of the auditor's. The object of this study is all auditors working in 8 Public Accountant Office in Palembang, as many as 38 people who made respondents. The data required in this study were obtained through questionnaires and direct observation by all auditors in the public accounting firm in Palembang to obtain information for the completeness of the required data. Analysis of the data obtained is done by using multiple linear regression analysis. Results of these studies explain that the simultaneous variables influence the auditor professionalism, auditor independence and understanding of auditor professional ethics of 70.9%, while the remaining 29.10% is determined by other variables is not examined. Meanwhile in partial auditor professionalism impact of 72.5%, an auditor independence gives the effect of 64.5%, understanding of auditor professional ethics to give effect by 48.5% to determine the performance of the auditor's of the public accountant's office in the city of Palembang.

## 1 INTRODUCTION

The emergence and development of the public accounting profession in a country is in line with the development of companies and various forms of corporate legal entities. If companies in a country develop very rapidly so that they do not only need capital from their owners, but begin to require capital from creditors, and if various companies take the form of limited liability companies whose capital comes from the public, public accounting services are needed and developed. The profession of public accountants or public accountant office auditors plays an important role in the development of global business today (Deasy, 2002). Public accountants as professional practitioners can provide attestation services, which consist of audit services, examinations, reviews and other attestation services, as well as non-attestation services, consisting of tax services, consulting, management (management advisory services), accounting or bookkeeping services. Attestation is a written statement or consideration about whether the assertion or written

statement of a business unit is appropriate (in all material respects) to the established criteria (Jakfarudin, 2001). Mulyadi (2009) states that the public accounting profession is a public trust profession. From the public accounting profession, the public expects a free and impartial assessment of the information presented by company management in financial statements. The public accountant profession is responsible for raising the level of reliability of the company's financial statements, so that the public obtains reliable financial information as a basis for decision making. Norika (2004) states that the information presented in the form of reports can be used as a basis for decision making, the accounting department is required to be able to present relevant, accurate and timely information. The position of a public accountant as an independent party that gives an opinion of fairness to the financial statements begins to be questioned moreover after being supported by evidence of increasing lawsuits against the accounting firm. Lack of auditor independence and rampant manipulation.

Corporate accounting makes the trust of users of financial statements question the existence of public accountants as independent parties. Whereas the accounting profession has an important role in providing reliable financial information for the government, investors, creditors, shareholders, employees, debtors, as well as for the public and other interested parties (Wibowo, 2009). As a supporting success in carrying out its duties and functions properly, it is necessary to have a good and quality auditor performance. The auditor's performance is the ability of an auditor to produce findings or results of the examination of the audit activities on the management and financial responsibilities carried out in an examination team (Yanhari, 2007). The term performance is often used to refer to achievements or success rates achieved by individuals or groups of individuals in carrying out work.

Conditions of work that are less conducive affect the performance of the auditor, so as to influence public trust in public accountants as an independent party in auditing financial statements. Accounting scandals of major companies in America such as Enron, Global Crossing, WorldCom, Microstrategy, Adelphia, PNC Financial Service, and Rite Aid almost all involve large public accounting firms such as The Big Five. Middle-class KAP is also not spared from these problems, such as RSM Salustro Reydel in France who made a mistake when conducting an audit of Vivendi Universal. In Indonesia the same thing happened in the case of PT. Kimia Farma Tbk., Namely the occurrence of overstated net income per 31 December 2001. At least this has become a joint learning for the development of the auditor profession in Indonesia to further improve their performance (Wibowo, 2009).

Wibowo (2009) states that individual performance (organizational performance) has a very close relationship. The achievement of organizational goals cannot be separated from the resources of the organization. Human resources in a Public Accountant Office (KAP) is one very important aspect in an organization, so it can be said that the performance of a Public Accountant Office (KAP) is very much determined by the performance of its auditors. Auditor performance is a work embodiment carried out in order to achieve better or more prominent work towards the achievement of organizational goals (Fanani et al., 2008) one of the criteria for professionalism is the timeliness of submitting audit reports. The timeliness of companies in publishing financial

reports to the general public and the Financial Services Authority (OJK) also depends on the auditor's timeliness in completing the audit work. This timeliness is related to the benefits of the financial statements themselves. The difference in the date of the financial statement with the date of the audit opinion in the financial statements indicates the length of time for the completion of the audit work. The important thing is how to make the presentation of the financial statements timely or not too late and the confidentiality of information on the financial statements does not leak to other parties who are not competent to influence them. But if the opposite happens, which is a delay, it will cause the benefits of the information presented to be reduced and inaccurate.

Givoly and Palmon (1982) state that timeliness is related to the benefits of the financial statements themselves. The value of the usefulness of the information contained in the financial statements will be of value, if presented accurately and on time, which is available at the time needed by users of financial statements. The value of timeliness of financial reporting is an important factor for the benefit of financial statements. Audit delays that exceed the deadline for provisions will result in delays in the publication of financial statements. Delays in the publication of financial statements may indicate a problem in the financial statements, so that it requires a longer time to complete the audit. Subekti and Widiyanti (2004) state that the length of time the audit is completed by the auditor is seen from the difference in the date of the financial statement with the date of the audit opinion in the financial statements. This time difference is called audit delay.

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Rick Antle in Martini (2015) states that independence is considered an important attribute of external auditors. Public accountants are not justified in favor of anyone's interests. The auditor is obliged to be honest not only to management and company owners, but also to creditors and other parties who place trust in the work of public accountants (Christiawan, 2005). Auditors who uphold their independence will not be affected by various forces that come from outside the auditor in considering the facts he encounters in the examination. Ideally, in carrying out his profession, an auditor should pay attention to and abide by the rules of professional ethics which includes the regulation of independence, integrity and objectivity, general standards and accounting principles, responsibilities to clients, responsibilities to colleagues, and other responsibilities and practices (Satyo, 2005). A profession must have high moral commitment which is outlined in the form of special rules. This rule is a rule of play in carrying out or carrying out the profession, commonly referred to as a code of ethics. The code of ethics must be fulfilled and adhered to by every profession that provides services to the community and is a tool of trust for the wider community. It can be concluded that every professional must obey his professional ethics related to the services provided when it concerns the interests of the wider community. Jati (2009) shows the code of ethics of the Indonesian Public Accountants Association (IAPI), the ethical rules of the Public Accountant Compartment, the Public Accountant Professional Standards (SPAP) and the

auditing quality control standards are good references for auditing quality. Ethical principles formulated by the Indonesian Public Accountants Association (IAPI) and considered to be a code of ethics for Indonesian accountants' behavior are (1) responsibility, (2) community interests, (3) integrity, (4) objectivity and independence, (5) competence and professional conditions, (6) confidentiality, and (7) professional behavior.

Behavioral accounting research on professionalism, professional ethics, leadership style and organizational culture has often been carried out on manufacturing businesses, but it is still rarely done in non-manufacturing companies such as Public Accounting Firms with independent auditor respondents. Like the previous research conducted by Trisnarningsih (2007) conducted at the Public Accountant Office (KAP) in East Java with independent auditor respondents and Wibowo's research (2009) tried to use respondents that were different from previous studies, namely using independent auditor respondents who worked in the Office Public Accountant (KAP) in Yogyakarta Special Region as an object. In the study, Wibowo empirically proved whether auditor independence, organizational commitment, leadership style and understanding of good governance have a positive effect on auditor performance. In order to support success in carrying out its duties and functions properly, a good and quality auditor performance is needed.

The auditor's performance is the ability of an auditor to produce findings or results of the examination of the audit activities on the management and financial responsibilities carried out in an examination team (Yanhari, 2007). The term performance is often used to indicate the achievement or success rate of an individual or group of individuals.

In this study, empirical testing will be conducted on the influence of professionalism, auditor independence and professional ethics on the performance of auditors in the Public Accounting Firm in Palembang City. In addition, to prove whether the results of subsequent studies will be the same or different if carried out on different independent auditors as objects, because the difference in location and work environment can cause differences in mindset and perspective, values that the auditor believes works and indirectly leads to differences in understanding of the level of performance produced (Martini, 2015).

## 2 PROBLEM FORMULATION

Based on the research background described above, the problem formulated in this study are: How is the influence of auditor professionalism, auditor independence and understanding of auditor professional ethics jointly and partially on the performance of auditors in the Public Accounting Firm in Palembang City?

## 3 HYPOTHESIS

Based on the formulation of the problem, the purpose of the study, and the relevant theoretical studies or the results of previous research, the following hypothesis can be drawn: auditor professionalism, auditor independence and understanding of auditor professional ethics simultaneously and partially and positively and significantly influence the performance of the Auditor.

## FRAMEWORK

Based on background and problems of this research, the researchers describe the research framework as seen in Figure 1 below

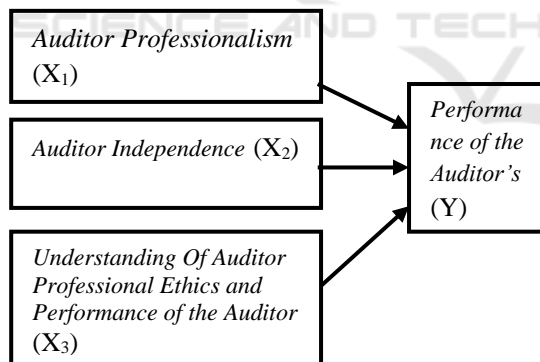


Figure 1. Framework

## 4 RESEARCH METHODS

This research was conducted with a quantitative research approach, beginning with setting a goal where this study has the aim to obtain statistical evidence of the influence of the auditor's professionalism component, auditor independence and auditor professional ethics on auditor performance. In this study, using 4 (four) variables

namely auditor performance as the dependent variable, three independent variables namely auditor professionalism, auditor independence and understanding of professional ethics.

This research was conducted at a public accounting firm in the city of Palembang which is listed in the directory published by the Indonesian Accountants Association in 2015, all of which are located in Palembang City.

## POPULATION AND SAMPLE

This research was conducted at the Public Accountant Office in the City of Palembang which was registered in the Indonesian Public Accountants Association (IAPI) in 2015, all of which were located in Palembang City. The population in this study were all auditors of the public accounting firm in the city of Palembang who were members of the Indonesian Public Accountants Association totaling 60 people. Determination of population size in this study refers to the opinion of Sugiyono (2008) as follows: "population is the total number and characteristics possessed by an object. The samples taken in this study were determined using Yamane's formula (Candra, 2015), namely:

$$n = \frac{N}{Nd^2 + 1} \quad (1)$$

N = population size  
 n = Minimum sample size  
 d = Precision specified  
 1 = Constant number

Based on this formula, the minimum number of samples to be studied from a population of 60 people is as follows:

$$n = \frac{60}{60(0,1)^2 + 1} = 37,50 = 38 \text{ people (rounding).}$$

## 5 RESULTS AND DISCUSSION

### Effect of Partial Auditor Professionalism (X<sub>1</sub>) on Auditor Performance

The partial effect of auditor professionalism (X<sub>1</sub>) on auditor performance is determined through the coefficient of determination (r<sup>2</sup>) whose value is determined using a stepwise / stepwise method, namely: KD = r<sup>2</sup> x 100%. (Nirwana, 2005).

Based on the analysis that has been done, the magnitude of the partial effect between auditor professionalism on auditor performance is explained through the regression coefficient parameter ( $\beta_1$ ) for the auditor's professional variable ( $X_1$ ) of 0.725 because the  $\beta_1$  price is positive then it can be concluded that there is a positive linear influence between auditor professionalism on auditor performance in such a way that every auditor's professionalism increases (increases in effectiveness) by 100 percent will result in an increase in audit performance by 72.5 percent.

Based on the description, it is also known that the coefficient of determination ( $r^2$ ) for variable  $X_1$  is  $(0.725)^2 \times 100\% = 52.56$  percent. This means that the auditor's performance ( $Y$ ) can be explained by the auditor's professionalism variable of 52.56 percent. This means that auditor professionalism is a factor that cannot be separated from the performance of auditors in the Public Accountants office in Palembang City. Auditor professionalism is an integrated part of auditor performance. Particularly in the conduct of examinations carried out by public accountants in the City of Palembang. Professionalism attitudes of auditors play a very important role and become the basis for the formation of auditor performance because it also reflects: (1). Dedication to the profession is reflected in the dedication of professionalism by using the knowledge and skills possessed. Firmness to keep carrying out work even though extrinsic rewards are lacking. This attitude is an expression of total self-esteem towards work. Work is defined as purpose, not just as a means to an end. This totality has become a personal commitment, so that the main compensation expected from work is spiritual satisfaction, then material. (2). Social obligation is the view of the importance of the role of the profession and the benefits gained by both the community and professionals because of the work. (3). Independence is intended as a view of someone who is professional must be able to make their own decisions without pressure from other parties (government, clients, and not members of the profession). Every outside intervention is considered as an obstacle to professional independence. Independence is measured by using. (4). Belief in the profession is a belief that the most authorized to assess professional work is a fellow professional, not an outsider who does not have competence in the field of science and their work. (5). Relationships with fellow professions are using professional ties as a reference, including formal organizations and informal colleague groups as the main ideas in work.

Through this professional bond, professionals build professional awareness. Likewise, the elements contained in the auditor's professionalism attitude in the Public Accountant Office in Palembang City have been quite effective in carrying out the audit. This is certainly an illustration of the better performance of auditors in the Public Accounting Firm in Palembang City.

### **Effect of Partial Auditor Independence ( $X_2$ ) on Auditor Performance.**

Based on the calculation, it can be concluded that the regression coefficient parameter ( $\beta_2$ ) for auditor independence variable ( $X_2$ ) is 0.645, because the  $\beta_2$  price is positive, it can be concluded that there is a positive linear influence between auditor independence variables on auditor performance variable ( $Y$ ) in such a way. So that each auditor's independence increases (increases in effectiveness) by 100 percent will lead to an increase in the auditor performance of 64.5 percent.

Based on the description, it is also known that the coefficient of determination ( $r^2$ ) for management risk assessment variables ( $X_2$ ) is  $(0.645)^2 \times 100\% = 41.60$  percent, meaning that the auditor's performance ( $Y$ ) can be explained by the auditor's independence variable ( $X_2$ ) 41.60 percent. This means that auditor independence is an important factor in improving auditor performance in the Public Accounting Firm in Palembang City.

This condition has a significant impact on the auditor's impartiality to the client's financial statements, which in turn will affect the performance produced. Auditor independence is the main basis of public trust in the public accounting profession and is one of the most important factors for assessing the quality of audit services. Independence as a mental attitude that is free from influence, not controlled by other parties, and not dependent on others. Therefore, auditor independence includes the independence of program preparation, investigative independence, and independence of reporting is a very decisive factor in the conduct of the audit, resulting in good performance in the Public Accounting Firm in the City of Palembang.

### **The Effect of Partial Understanding of Auditor Professional Ethics ( $X_3$ ) on Auditor Performance.**

Based on the calculation, it can be concluded that the regression coefficient parameter ( $\beta_3$ ) for the variable understanding of auditor professional ethics ( $X_3$ ) is 0.485, because the  $\beta_3$  price is positive, it can

be concluded that there is a positive linear influence between the variable understanding of auditor professional ethics ( $X_3$ ) on auditor performance variables (Y) in such a way. So that understanding of professional ethics increases (increasing its effectiveness) by 100 percent will lead to an increase in auditor performance by 48.5 percent.

Based on the description it is also known that the coefficient of determination ( $r^2$ ) for the variable auditor's ethical understanding ( $X_3$ ) is  $(0.485)^2 \times 100\% = 23.52$  percent, meaning that the auditor's performance (Y) can be explained by the variable understanding of the auditor's professional ethics ( $X_3$ ) of 23.52 percent. This means that understanding the auditor's professional ethics is an important tool in supporting and improving auditor performance. This means that understanding the professional ethics of auditors has a significant influence on the performance of auditors of public accountants in the city of Palembang. Understanding of auditor professional ethics are elements that shape the behavior and shared values that have been agreed to work in accordance with the norms or codes of ethics that exist to achieve organizational goals. Indicators of professional ethics include: personality and professional responsibility, integrity, objectivity, prudence and confidentiality. This indicator, if examined closely, describes the process of public accountant activity in Palembang City in carrying out audits. This fact also reflects that the understanding of the professional ethics of auditors in public accounting offices in Palembang City is able to create good performance. Effect of Simultaneous Auditor Professionalism, Auditor Independence and Understanding of Auditor's Professional Ethics on Auditor Performance. Based on the results of multiple linear regression analysis (linear multiple regression) it is known that the coefficient of determination is denoted by ( $R^2$ ) of 0.709 means that the auditor's performance can be explained by auditor professionalism, auditor independence and understanding of auditor professional ethics derived in the model 70.9 percent, or in other words the influence of auditor professionalism, auditor independence and understanding of the auditor's professional ethics on auditor performance by 70.9 percent. So the remaining 29.10 percent is explained by other variables ( $\epsilon$ ) which are not included in this research model. Furthermore, based on the regression coefficient parameter ( $\beta$ ) for each independent variable, namely the auditor professionalism variable, auditor independence and understanding of the auditor's professional ethics have partial

influence of 0.725, 0.645 and 0.485 on auditor performance. In the form of equations can be written as follows:

$$Y = 19,437 + 0,725X_1 + 0,645X_2 + 0,485X_3 \quad (2)$$

t1 count = 9.375, t2 counts = 8.799,  
t3 count = 6.856  $R^2 = 0,709$  F count  
= 237,973 Dw = 2,080

From that equation means that the auditor's performance will increase, if auditor professionalism, auditor independence and understanding of auditor professional ethics are improved. But the regression coefficient for auditor professionalism is (0.725) greater than the regression coefficient for auditor independence (0.645), and understanding of the auditor's professional ethics (0.485). This means that auditor professionalism is more dominant in influencing the auditor's performance in the public accounting firm in the city of Palembang. This condition implies that auditor professionalism is a very important aspect in improving auditor performance, so that when conducting an audit, the auditor remains professional in carrying out the examination of the client's financial statements. Based on this equation it can be seen that the regression coefficient parameter ( $\beta$ ) for all independent variables is positive. This shows that there is a positive linear influence between auditor professionalism, auditor independence and understanding of the auditor's professional ethics on the performance of auditors in the public accounting firm in the city of Palembang, so that every increase in auditor professionalism, auditor independence and understanding of the auditor's professional ethics, the auditor's performance will experience increase. The results of this study indicate that the performance of auditors in the public accounting firm in the City of Palembang is determined by auditor professionalism, auditor independence and understanding of the auditor's professional ethics. The higher or more the role of auditor professionalism, auditor independence and understanding of the auditor's professional ethics, the better the performance produced. Without the support of auditor professionalism, auditor independence and understanding of auditor professional ethics are reliable and optimal, the auditor's performance will be minimal. In the sense that the performance of auditors in the public accounting firm in the city of Palembang cannot be realized in accordance with expectations. To determine the closeness of the influence between

auditor professionalism variables (X1), auditor independence (X2), and understanding of auditor professional ethics (X3) on auditor performance (Y) used product moment correlation techniques through the SPSS (Statistical Program for Social Science) version 17. Interpretation of correlation values is determined by the size of the correlation value obtained from the results of data processing. The size of the correlation number reflects the strong or weak or close relationship between variables.

Based on the results of data processing that has been carried out on 38 respondents who worked as auditors in the public accounting firm in the city of Palembang, obtained the value of the correlation between the professional variable auditor (X1) of 0.556, auditor independence (X2) of 0.584, and understanding of the auditor's professional ethics (X3) of 0.689 for auditor performance (Y).

## 6 CONCLUSION

Based on the explanation and results of the analysis and discussion in the previous chapters, the following conclusions can be drawn:

1. Partially auditor professionalism, auditor independence and understanding of auditor professional ethics have a significant influence on the performance of auditors in the public accounting firm in the city of Palembang. This means that an auditor who has good performance must have auditor professionalism, auditor independence and understanding of the auditor's professional ethics. Auditor professionalism attitudes, auditor independence and understanding of auditor professional ethics is an inseparable part of determining optimal auditor performance.
2. The dominant variable influencing the auditor's performance in the Public Accounting Firm in Palembang City is the auditor's professionalism variable of 0.725 (72.5%). This means that the more professional functioning of the auditor, the information presented in the financial statements can be relied upon, thus the auditor's performance owned by the Public Accountant office in Palembang City is getting better.
3. Simultaneously auditor professionalism, auditor independence and understanding of professional auditor ethics have a positive and significant influence on the performance of auditors if the public accounting firm in Palembang City is 0.709 (70.9%).

## Suggestion

1. In order to increase the contribution of the effectiveness of auditor professionalism, auditor independence and understanding of the auditor's professional ethics in the public accounting firm in the City of Palembang, it is necessary to continuously and programmatic development efforts by the Indonesian Public Accountants Association (IAPI) to all auditors and employees in the public accounting firm in Palembang City.
2. Public accountants to proactively participate in conveying the weaknesses of the company's internal control structure when conducting audit assignments at the company.
3. For further research in order to use other measuring instruments in conducting an analysis of the influence of auditor professionalism, auditor independence and understanding of the auditor's professional ethics on auditor performance, this research can be compared with other analyzes.

## Research Limitations

The researcher realizes that this study has several limitations that can influence the results of research. These limitations are as follows:

1. The instruments and questionnaires used in this study were mostly self-developed by researchers based on indicators about the structure of internal control, the rest adopted from previous research.
2. Limitations inherent in this research method are that the researcher cannot control the respondent's answers. On the other hand the lack of seriousness of the respondents in answering questions in the questionnaire and the attitude of caring and seriousness in answering all the questions. Subjectivity problems from respondents can result in the results of this study susceptible to the bias of respondents' answers.

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