

AUDITOR PROFESSIONAL BEHAVIOR IN AUDIT

Wenni Wahyuandari^{1*}, Johaness²

Universitas Tulungagung

Keywords:

Professional code of ethics,
Integrity, Objectivity, Security,
Capacity/Competency, Behavior
Auditors and Audit Quality.

***Correspondence Address:**

wwahyuandari@gmail.com

Abstract: This research uses a descriptive type of research with a quantitative approach which is measured using a multiple linear regression-based method. The population of this research is Public Accounting Firms in the Malang City area. The sample was determined based on the convenience sampling method, with a total of 60 respondents. Hypothesis testing using partial test (t test) and simultaneous test (f test). The results of multiple linear regression testing prove that the results of linear regression analysis are $Y = 7.020 + 0.309X_1 + 0.275X_2 + 0.247X_3 + 0.264X_4 + 0.259X_5$ states the regression of the Integrity variable (X1) with a value of 0.309, Objectivity (X2) with a value of 0.275, and Security (X3) with a value of 0.247 has a positive effect on Audit Quality (Y), while the variable Capacity/Competency (X4) with a value of 0.264 and Professional Behavior (X5) with a value of 0.259 has no positive effect on Audit Quality (Y). The results of data analysis using a simultaneous test (f test), namely the variables Integrity (X1), Objectivity (X2), Security (X3), Capacity/Competency (X4) and Professional Behavior (X5) together have a significant effect on Audit Quality (Y).

INTRODUCTION

Professionalism is the main thing for the profession as an auditor. Professionals reflect dimensions including devotion, social obligations, independence, trust in professional standards and relationships with relatives, especially those in the profession. To be able to improve professional attitudes in conducting audits of financial reports, auditors must fully understand the professional code of ethics established by the Indonesian Accountants Association. Professional attitude auditors carried out in full accordance with established general standards and professional ethics. Conceptually, this is to maintain auditing profession or as well as clear guidelines in carrying out his duties. In audit financial statements, the auditor must be consistent with the results of the report he makes. Therefore, in delivery results inspection, Auditor behavior plays a very important role, especially in handling conflicts that occur. According to Mulyadi 2013, citation by Williianti, 2020, an auditor is a public accountant who provides services to auditees to examine financial reports so that they are free from misstatements. Tuanakotta 2014 cited by Williianti, 2020,

Auditors are people who carry out audits in examining financial reports, usually partners who lead the assignment (engagement partners) or members of their team, or depending on the context or KAP). From the definitions described above, it can be concluded that an auditor is an independent auditor (external auditor) who provides audit services that meet the requirements and obtain approval in accordance with statutory regulations to present false financial reports. Arens et al. (2006) audit opinion is a standard statement of the auditor's conclusions obtained based on the conclusions of the audit process. Mulyadi (2002) states that there are five types of opinions issued by auditors on financial reports.

Mulyadi (2002) audit standards are measures of implementation of actions that serve as general guidelines for auditors in carrying out audits. The audit standards established and presented by IAI are General Standards, Field Work Standards, Reporting Standards. Anitaria (2011), Integrity is an element of character that underlies the emergence of a sense of professionalism. Integrity is an attitude that can inspire trust from society and is an example for others in providing opinions. Hardinata (2019), If an auditor wants to be recognized by the public that they have integrity, then an auditor must have an honest attitude in conducting audits, without having to sacrifice the confidentiality of the service recipient.

Objectivity is a principle that requires practitioners not to allow subjectivity, interests and influences from other parties to influence a practitioner's considerations in determining a decision. Objectivity must also be free from conflict-of-interest issues and must not allow material misstatement factors that it knows about or divert its judgment to other parties. Objectivity is the freedom of mental attitude that auditors must maintain in conducting audits, and auditors must not allow their audit considerations to be influenced by other people.

Security, according to GJ Simons, this is how we can prevent fraud or, at least, detect fraud in an information-based system, where the information itself has no physical meaning. The real main problem in terms of information system security lies in the weaknesses and threats to the information system which in turn these problems will impact risks and in turn impact the 7 main things in the information system, namely Effectiveness, Efficiency, Confidentiality, Integrity, Existence, Compliance, Reliability.

Competence/capacity is the expertise that auditors have in carrying out their duties. Auditor competency can be measured through the knowledge and experience they have. Knowledge can be gained from formal education and special training. Meanwhile,

experience will make it easier during the audit process to find non-typical findings. states that formal public accounting education and work experience in the profession are two things that complement each other. Auditors must be qualified to understand the criteria used and must be competent to know the type and amount of evidence to be collected in order to reach appropriate conclusions after examining that evidence. (Rebecca, 2019). Professional behavior is responsible for acting better than just fulfilling one's own responsibilities and the provisions of laws and regulations of society. Professionalism includes devotion to the profession, trust in the profession, relationships with fellow professions, social obligations, independence. Each member must behave consistently with a good professional reputation and avoid actions that could discredit the profession.

RESEARCH METHODS

This research methodology uses a quantitative approach by collecting data through questionnaires and observations of auditors who are experienced in handling audits. The data obtained will be analyzed using multiple regression on independent variables Integrity (X1) Objectivity (X2) Security (X3), Capacity/Competency (X4), Professional Behavior (X5), on the dependent variable, Audit Quality (Y).

The population in this research are auditors who work in Public Accounting Firms in the Malang City area. The population of Public Accounting Firms in the Malang City area is 16 Public Accounting Firms.

RESULTS AND DISCUSSION

Public Accounting Firms registered in the Directory of Accounting Firms as of February 14 2019, there were 15 accounting offices in the Malang City area. The population used in this research was 10 accounting firms Public (KAP) in the Malang City area. This research was conducted with the sample taken was public accountants (auditors) who worked in accounting firms There are 6 public accounting offices in the Malang City area (KAP) with criteria for both small and medium scale KAPs. Taking The sample in this study used the convenience sampling method, namely a general term that covers a wide variety of respondent selection procedures in which drawn sample units are easy to contact, not troublesome, easy to measuring, and being cooperative (Hamid, 2007).

Data collection was carried out through distributing research questionnaires directly by visiting the Public Accounting Office. Distribution as well Questionnaire returns will be carried out from 02 June 2023 to 12 June 2023.

This multiple regression test was carried out to see the ability of the variables independent in explaining the dependent variable. This multiple regression test can see based on coefficients. Based on the results of the regression analysis that has been carried out carried out, the following results were obtained:

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,020	3,244		2,164	0,035
	Integritas	0,309	0,121	0,299	2,553	0,013
	Objektivitas	0,275	0,131	0,274	2,142	0,033
	Keamanan	0,247	0,143	0,302	1,987	0,046
	Kapasitas/Kompetensi	0,264	0,161	0,293	1,644	0,106
	Perilaku Profesional	0,259	0,137	0,314	1,891	0,064

Source: Primary Data processed 2023

Based on the table above, it can be seen in column B, namely the Unstandardized Coefficients column, that the constant value is 7.020, while the variable value for Integrity is 0.309, Objectivity is 0.275, Security is 0.247, Capacity/Competency is 0.264, and Professional Behavior is 0.259. From the coefficient values above, the regression equation can be prepared as follows: $Y = 7.020 + 0.309X_1 + 0.275X_2 + 0.247X_3 + 0.264X_4 + 0.259X_5$.

Based on the regression equation, it can be explained as follows: A constant of 7.020 shows that if the variables Integrity, Objectivity, Security, Capacity/Competency and Professional Behavior are zero, then Audit Quality is 7.020. The regression coefficient for the Integrity variable is 0.309 with a positive sign, meaning that Integrity has a positive effect on Audit Quality, meaning that the higher the Integrity, the better the Audit Quality. The regression coefficient for the Objectivity variable is 0.275 with a positive sign, meaning that Objectivity has a positive effect on Audit Quality, meaning that the higher the

Objectivity, the better the Audit Quality. The regression coefficient for the Security variable is 0.247 with a positive sign, meaning that Security has a positive effect on Audit Quality, meaning that the higher the Security, the better the Audit Quality. Capacity/Competency variable regression coefficient of 0.264 with sign Positive means that Capacity/Competency has a positive effect on Audit Quality, meaning that the higher the Capacity/Competency, the better the Audit Quality. The regression coefficient for the Professional Behavior variable is 0.259 with a positive means that the Behavior is Professional. has a positive effect on Audit Quality, meaning that the higher the Professional Behavior, the better the Audit Quality.

CONCLUSIONS AND RECOMMENDATIONS

Integrity has a significant effect on audit quality. This means that the better the auditor's competence guarantees the quality of the audit resulting from the audit activities he carries out because competence is measured based on the auditor's experience, education and knowledge so that it can produce quality audits. Objectivity has a significant effect on audit quality. This means that the better the auditor's competence guarantees the quality of the audit resulting from the audit activities he carries out because competence is measured based on the auditor's experience, education and knowledge so that it can produce quality audits. Security has a significant effect on audit quality. This means that the better the auditor's competence guarantees the quality of the audit resulting from the audit activities he carries out because competence is measured based on the auditor's experience, education and knowledge so that it can produce quality audits. However, this does not mean that capacity/competence and professional behavior are neglected, even though statistically capacity/competence and professional behavior have no effect on audit quality, their implementation must still be evaluated in audit assignments. Capacity/Competency does not have a significant effect on audit quality. This means that high or low capacity/competence has no effect on audit quality. So the higher the auditor maintains capacity/competence, the better the resulting audit quality will be. Professional Behavior has no significant effect on audit quality. This shows that the auditor's professional behavior does not necessarily make the quality of the resulting audit better. However, this does not mean that capacity/competence and professional behavior are neglected, even though statistically capacity/competence and professional behavior have no effect on audit quality, their implementation must still be evaluated in audit assignments.

REFERENCES

- Andono Susilo, P., & Widyastuti, T. (2015). Integritas, Objektivitas, Profesionalisme Auditor dan Kualitas Audit di Kantor Akuntan Publik Jakarta Selatan. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 2(01), 65–77. <https://doi.org/10.35838/jrap.v2i01.97>.
- Ghozali, I., & Chariri, A. (2019). *Teori Akuntansi International Financial Reporting System (IFRS)*. 2012, 9–36.
- Hardinata, R. (2019). *KAJIAN PUSTAKA, KERANGKA PEMIKIRAN DAN HIPOTESIS*. 1-23.
- Hendra, L. (2018). Pengaruh Penggunaan Electronics Audit dan Penerapan International Standard on Auditing terhadap Efektivitas Kerja Auditor dalam Proses Audit Laporan Keuangan. *Jurnal Akuntansi Dan Manajemen*, 15(02), 45–60. <https://doi.org/10.36406/jam.v15i02.163>
- Ii, B. A. B., & Pustaka, T. (2021). *BAB II TINJAUAN PUSTAKA 2.1 Landasan Teori 2.1.1 Profesionalisme*. 8–27.
- Kholbi, L. (2019). Pengaruh Integritas, Objektivitas, Dan Kompetensi Terhadap Kualitas Audit. <http://Repositori.Unsil.Ac.Id>, 24–50.
- Kusuma, G. S. M. (2021). Pengaruh Integritas, Profesionalisme, Dan Beban Kerja Auditor Terhadap Kualitas Audit. *Jurnal Kompetitif*, 10(1), 15–22. <https://doi.org/10.52333/kompetitif.v10i1.747>
- Nirmala, A. P. R. (2013). Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Kompleksitas Audit, dan Time Budget Pressure Terhadap Kualitas Audit. *Skripsi*, 2(3).
- Pengawasan, D., & Daerah, K. (2019). *Pengaruh kompetensi, independensi, dan motivasi terhadap kualitas audit aparat inspektorat dalam pengawasan keuangan daerah* (.
- Pratama, P. (2022). *Pengaruh Etika Profesi Auditor*. 1–7.
- Pura, R. (2021). Pengaruh Kompetensi Auditor, Komitmen Profesional dan Etika Profesi terhadap Perilaku Disfungsional Auditor. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2). <https://doi.org/10.32493/jabi.v4i2.y2021.p204-217>
- Puspitasari, N. (2019). Pengaruh Opini Audit, Profitabilitas, Tekanan Keuangan Terhadap Audit Delay Dimoderasi Oleh Ukuran Perusahaan (Studi Empiris Di Pada Perusahaan

- LQ 45 Yang Terdaftar Di BEI Tahun 2014-2017). In *Jurnal Akuntansi* (Vol. 4, Issue No.3).
- Rebecca, S. (2019). Pengaruh Kompetensi, Independensi, Dan Etika Profesi Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik Di Wilayah Jakarta Pusat). *STIE Indonesia Jakarta*, 1–91. <http://repository.stei.ac.id/4763/>
- S, S., & Arfah, E. A. (2019). Pengaruh Profesionalisme Akuntan Pendidik, Kecerdasan Emosional dan Metode Pembelajaran Terhadap Pemahaman Akuntansi. *ATESTASI : Jurnal Ilmiah Akuntansi*, 2(1). <https://doi.org/10.33096/atestasi.v2i1.6>
- Santoso, R. D., Budi Riharjo, I., & Kurnia, K. (2020). Independensi, Integritas, Serta Kompetensi Auditor Terhadap Kualitas Audit dengan Skeptisisme Profesional Sebagai Variabel Pemoderasi. *Journal of Accounting Science*, 4(2), 36–56. <https://doi.org/10.21070/jas.v4i2.559>
- Suhakim, A. (2020). PENGARUH LOCUS OF CONTROL, KOMITMEN PROFESI, KESADARAN ETIS, DAN INDEPENDENSI TERHADAP PERILAKU AUDITOR. *EKOMABIS: Jurnal Ekonomi Manajemen Bisnis*, 1(01). <https://doi.org/10.37366/ekomabis.v1i01.10>
- Willianti. (2020). Bab ii kajian pustaka bab ii kajian pustaka 2.1. *Bab Ii Kajian Pustaka 2.1*, 12(2004), 6–25.