

# THE EFFECT OF AUDITOR'S WORK EXPERIENCE, AUDITOR'S EXPERTISE AND EMOTIONAL INTELLIGENCE ON AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING OFFICE IN SURABAYA

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# THE EFFECT OF AUDITOR'S WORK EXPERIENCE, AUDITOR'S EXPERTISE AND EMOTIONAL INTELLIGENCE ON AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING OFFICE IN SURABAYA

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## ABSTRACT

The purpose of this study was to determine the effect of auditor's work experience, auditor's expertise and auditor's emotional intelligence on Auditor Performance. The sample used in this study was 32 respondents (auditors and auditor staff who worked at KAP in Surabaya for at least 3 years. The test used was multiple linear regression analysis technique. and the auditor's emotional intelligence has an effect on the auditor's performance, proven to be true.

## Keywords:

Auditor expertise;  
Auditor performance;  
Auditor work experience;  
Emotional intelligence.

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## 1. Introduction

Auditor is a complex profession, where there are only a relatively small number of these professions that have a degree of expertise in a particular field of specialization. The auditor profession is recognized as an expertise for the company and its professional ties. Auditors themselves are required to be able to behave and act professionally in all their actions. Auditor professionalism cannot be separated from the auditor's expertise in conducting examinations or audits according to SPAP. A public accountant in carrying out an audit of financial statements does not only work for the benefit of his clients, but also for other parties with an interest in the audited financial statements. In order to maintain the trust of clients and other users of financial statements,

The auditor profession has been in the public spotlight in recent years. Starting from the Enron case in America to the Telkom case in Indonesia, the credibility of the auditors is increasingly being questioned. The case of Telkom regarding the non-recognition of KAP Eddy Pianto by the SEC where the SEC certainly has a special reason why they did not acknowledge the existence of KAP Eddy Pianto. This could be related to the auditor's expertise possessed by the auditor which is still in doubt by the SEC, where the auditor's expertise is two characteristics that must be possessed by the auditor (Alim et al, 2017).

In addition to the above phenomena, the Auditor Performance produced by public accountants is also being highlighted by the public, for example the case that befell public accountant Justinus Aditya Sidharta who was indicated to have made an error in auditing the financial statements of PT. Great River International, Tbk. The case arose after the findings of an investigative auditor from Bapepam who found indications of inflated sales accounts, receivables and assets of up to hundreds of billions of rupiah in Great River's financial statements which resulted in the company having cash flow difficulties and failing to pay its debts. So based on the investigation, Bapepam stated that the public accountant who examined Great River's financial statements was also a suspect. Therefore, the Minister of Finance of the Republic of Indonesia as of November 28, 2006 has suspended the license of public accountant Justinus Aditya Sidharta for two years

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because he was proven to have violated the Professional Standards of Public Accountants (SPAP) related to the audit report on the Consolidated Financial Statements of PT. Great River in 2013.

In the context of the financial scandal above, it raises the question of whether these engineering tricks were able to be detected by the public accountant who audited the financial statements or had actually been detected but the auditors actually participated in securing the criminal practice. Of course, if what happens is that the auditor is unable to detect financial statement engineering tricks, then the core of the problem is the auditor's work experience and the auditor's expertise. However, if what happens is that public accountants participate in securing the engineering practice. Related to this context, the question arises how high the level of auditor work experience, auditor expertise and emotional intelligence is currently and whether the auditor's work experience,

Auditor performance is important because with good auditor performance, reliable financial reports will be produced as a basis for decision making. In addition, there is concern that financial scandals will spread, which can erode public confidence in audited financial reports and the public accounting profession.

Auditor work experience has a better understanding of financial statements. They are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system. Auditor performance is determined by two things, namely competent and independent (Christiawan, 2012). Auditor performance as the probability that the auditor will find and report violations of the client's accounting system (De Angelo, 1981 in Alim et al, 2017).

## **2. Research Methods**

### **2.1 Operational definition**

This study uses 3 (three) independent variables (X), namely auditor's work experience (X1), ability (X2), and emotional intelligence (X3), while the dependent variable is Auditor Performance (Y). The operational definitions of each of these variables are as follows:

#### **2.1.1 Independent variable (X)**

##### **2.1.1.1 Auditor work experience (X1)**

An auditor's work experience is owned by the auditor in conducting audits of financial statements both in terms of the length of time and the number of assignments handled. The indicators to measure the auditor's work experience variables used (Sukriah et al, 2015) are: length of service as an auditor, the number of examination tasks that have been carried out and errors in the collection and selection of evidence and information.

##### **2.1.1.2 Ability (X2)**

It is a professional skill possessed by an auditor as a result of formal education, professional examinations and participation in training, seminars, and symposia.

The indicators to measure the ability variable used (Sukriah et al, 2015) are curiosity, acceptance, ability to cooperate, have the ability, knowledge and expertise in interviews.

##### **2.1.1.3 Emotional intelligence (X3)**

Emotional intelligence determines auditor performance which is indicated by the attitude of an auditor who can control emotions so that it affects his cognitive ability to deal with various client demands, it is easy to work together in an audit team so that they can carry out their duties properly and will affect an auditor's performance.

#### **2.1.2 Bound Variable (Y)**

##### **2.1.2.1 Auditor Performance**

Is a measure of whether the audit has been carried out in accordance with the Auditing Standards that have been set by the Indonesian Accounting Association, in this case the Auditing Standard is a determination of the quality (quality) of performance and all objectives to be achieved in the audit of financial statements.

The indicators to measure the Auditor Performance variable used (Sukriah et al, 2015) are the scope, review, collection and testing of evidence, working papers, code of ethics, examination results reports,



reports revealing problems and the reports produced must be accurate.

## 2.2 Population

The population is a group of subjects who have certain characteristics or characteristics that are different from other groups of subjects or objects and these groups will be subject to generalizations from the research results.

The population used in this study is an auditor who works at a Public Accounting Firm (KAP) in Surabaya for a minimum of 3 (three) years, on the grounds that the more experienced an auditor's work is, the better the auditor's performance will be and there are 10 offices listed. Public Accountant (KAP) with 105 Auditors (according to data from www.iapi.or.id).

The sample is part of a population, which has the same characteristics and characteristics as the population, therefore a sample must be representative of a population.

Sampling technique is part of carrying out a research. For this reason, the sampling technique used in this study is probability sampling (random sampling), with the method used is random sampling, that is, each population has the same opportunity to be drawn as a sample.

To find out the number of respondents who will be used as samples, the Slovin formula is used, which is as follows:

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

Where :

- n = Sample size
- N = Population size (105 Auditors)
- e = Percentage of inaccuracy due to error sampling that is still tolerable or desirable (e = 10%).

Calculation Method:

$$n = \frac{105}{1 + 105(0,1)^2}$$

n = 52 respondents

Based on the calculations above, the number of sample members used in this study amounted to 52 auditors.

## 2.3 Analysis Techniques

The analysis technique used is multiple linear regression with the equation model used is as follows:

$$Y = 0 + 1X_1 + 2X_2 + 3X_3 + e \quad (2)$$

Information :

- Y = Quality of inspection results
- 0 = Constant
- X<sub>1</sub> = Auditor work experience
- X<sub>2</sub> = Ability
- X<sub>3</sub> = Emotional intelligence
- 1...3 = Regression coefficient
- e = Standard Error

## 2.4 Model Fit Test or F. Test

This test is used to determine whether or not the resulting regression model is appropriate in order to see the effect of the auditor's work experience, ability, and emotional intelligence on Auditor Performance. Decision criteria: (i) If the probability value is > 0.05, then H<sub>0</sub> is accepted and H<sub>1</sub> is rejected, which means The resulting regression model is not suitable to see the effect of the auditor's work experience, ability, and emotional intelligence on the performance of the auditor. (ii) If the probability value is < 0.05, then H<sub>0</sub> is rejected and H<sub>1</sub> is accepted, which means that the resulting regression model is suitable to see the effect of the auditor's work experience, ability, and emotional intelligence on Auditor Performance.



## 2.5 Partial Test or t Test

This test is used to find out and empirically prove the effect of the auditor's work experience, ability, and emotional intelligence partially on the auditor's performance. Decision criteria: (i) If the probability value is  $> 0.05$ , then  $H_0$  is accepted and  $H_1$  is rejected, which means that there is no significant effect of the auditor's work experience, ability, and emotional intelligence partially on Auditor Performance. (ii) If the probability value is  $< 0.05$ , then  $H_0$  is rejected and  $H_1$  is accepted which means that there is a significant effect of the auditor's work experience, ability, and emotional intelligence partially on Auditor Performance.

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## 3. Results and Discussion

### 3.1 Result

#### 3.1.1 Multiple Linear Regression Analysis Technique

Based on the results of the multiple linear regression analysis test with computer aids using the SPSS.22.0 program, it can be seen in table 1, which is as follows:

TABLE 1  
RESULTS OF MULTIPLE LINEAR REGRESSION PARAMETER ESTIMATION

Model	Coefficient Value	
		(B)
1	(Constant)	-9.175
	Auditor work experience (X1)	0.203
	Auditor expertise (X2)	-0.129
	Emotional intelligence (X3)	1.250

Source: processed data

Based on 1, the regression equation model can be made as follows:

$$Y = -9.175 + 0.203X_1 - 0.129X_2 + 1.250X_3$$

From the linear regression equation model mentioned above, it can be interpreted as follows:

#### 3.1.2 Constant ( $\beta_0$ )

The constant value ( $\beta_0$ ) of -9.175 indicates that, if the variables of auditor work experience, auditor expertise and emotional intelligence are constant, the value of Auditor Performance is constant.

#### 3.1.3 Coefficient ( $\beta_1$ ) For Auditor Work Experience Variable (X1)

The value of the regression coefficient ( $\beta_1$ ) is 0.203, a positive value ( $\beta_1$ ) indicates a unidirectional relationship between the Auditor Performance variable (Y) and the auditor's work experience variable (X1), which means that if the value of the auditor's work experience variable (X1) increases by one unit, then the value of the Auditor Performance variable (Y) will increase by 0.203 units with the assumption that the other independent variables are constant

#### 3.1.4 Coefficient ( $\beta_2$ ) For Auditor Expertise Variable (X2)

The magnitude of the regression coefficient value ( $\beta_2$ ) is -0.129, the negative value ( $\beta_2$ ) indicates that there is an opposite relationship between the Auditor Performance variable (Y) and the auditor expertise variable (X2), which means that if the value of the auditor expertise variable (X2) increases by one unit, then the value of the Auditor Performance variable (Y) will decrease by 0.129 units with the assumption that the other independent variables are constant.

#### 3.1.5 Coefficient ( $\beta_3$ ) for Emotional Intelligence Variable (X3)

The value of the regression coefficient ( $\beta_3$ ) is 1,250, a positive value ( $\beta_3$ ) indicates a unidirectional relationship between the Auditor Performance variable (Y) and the emotional intelligence variable (X3), which means that if the value of the emotional intelligence variable (X3) increases by one unit, then the value of the Auditor Performance variable (Y) will increase by 1,250 units with the assumption that the other independent variables are constant.

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### 3.2 Hypothesis testing

To empirically prove the effect of auditor work experience, auditor expertise, and emotional intelligence on auditor performance, the model suitability test and partial test were used.

#### 3.2.1 Model Fit Test or F . Test

From the results of the Model Conformity Test using computer tools with the SPSS.22.0 program, For Windows regarding the analysis of the model suitability relationship, it can be seen in table 5.6, as follows.

TABLE 2  
RESULTS OF MODEL FITNESS TEST ANALYSIS

F value count	Significant Value	Provision	Information
418,734	0.000	0.05	Significant Influence

Source ; processed data

Based on table 4.10, it can be seen that the calculated F value is 418,734 with a significance level of 0.000 (smaller than 0.05), so  $H_0$  is rejected and  $H_1$  is accepted, this indicates that the resulting regression model is suitable to see the effect of work experience, auditor, auditor expertise and emotional intelligence on Auditor Performance.

From the test results using computer tools with the SPSS.22.0 program, For Windows also obtained the value of R square and can be seen in table 3, as follows:

TABLE 3  
DETERMINATION COEFFICIENT (R SQUARE/R<sup>2</sup>)  
SUMMARYB MODEL

Model	R Square
1	0.978

Source ; processed data

Based on table 4.11 it can be seen that the value of the coefficient of determination (R square) is 0.978, this shows that changes that occur in the Auditor Performance variable of 97.8% can be influenced by the variables of auditor work experience, auditor expertise and emotional intelligence, while the remaining 2.2%, influenced by other factors not included in the model.

#### 3.2.2 Partial Test or t Test

From the test results using computer tools with the SPSS.22.0 program, For Windows regarding partial relationship analysis, it can be seen in table 4, as follows:

TABLE 4  
RESULTS OF INDEPENDENT VARIABLE ANALYSIS ON BINDING VARIABLES

Variable	t count	Sig	Information
Auditor work experience (X1)	4,500	0.000	Significant Influence
Auditor expertise (X2)	-4.036	0.000	Significant Influence
Emotional intelligence (X3)	32,184	0.000	Significant Influence

Source ; processed data

Based on table 4, it can be interpreted as follows:

##### 3.2.2.1 The Effect of Auditor's Work Experience (X1) on Auditor Performance (Y)

Based on table 5.8, it can be seen that the value of t count is 4,500, with a significance level of 0.000 (smaller than 0.05), in accordance with the established provisions, this means that the auditor's work experience partially has a significant effect on Auditor Performance.

##### 3.2.2.2 Effect of Auditor Expertise (X2) on Auditor Performance (Y)

Based on table 4.13, it can be seen that the t-count value is -4.036, with a significance level of 0.000 (smaller than 0.05), in accordance with the established provisions, this means that the auditor's expertise partially has a significant effect on Auditor Performance. From the results of the study, it shows that there is a negative influence of the auditor's expertise on the performance of the auditor. This is probably due to the fact that in carrying out the audit, it is not supported by competent evidence, where this competent evidence can be used by the auditor as a basis for giving an audit opinion, so that even though the auditor has a high level of auditor expertise, the resulting Auditor Performance will still not quality.



### 3.2.2.3 The Effect of Emotional Intelligence (X3) on Auditor Performance (Y)

Based on table 4.13, it can be seen that the value of  $t$  count is 32.184, with a significance level of 0.000 (smaller than 0.05), in accordance with the provisions that have been set, then this means that emotional intelligence partially has a significant effect on Audit Performance.

### 3.3 Discussion

The results of this study prove that Auditor Performance is a measure of whether the audit has been carried out in accordance with the Auditing Standards that have been set by the Indonesian Accounting Association, in this case the Auditing Standard is a determination of the quality (quality) of performance and all objectives to be achieved in the audit of financial statements. The provision of an accountant's opinion must be supported by sufficient competent audit evidence, where in collecting and analyzing audit evidence, the auditor must have audit expertise and auditor expertise, as well as good auditor work experience in order to obtain convincing evidence as the basis for giving an accountant's opinion, with so the performance of the auditor will be getting better. The results of this study support research conducted by [Christiawan \(2012\)](#), [Mayangsari \(2013\)](#), and [Alim et al, \(2017\)](#).

From the test results, it can also be seen that the auditor's work experience partially has a significant effect on the auditor's performance, this indicates that changes that occur in the auditor's work experience will affect the auditor's performance. , which means the better the auditor's work experience, the better the auditor's performance will be. The results of this study prove that auditors are required to have sufficient auditor work experience in the profession they are engaged in, and are required to meet technical qualifications and auditor work experience in the industrial field that their clients are involved in. In addition, the auditor's work experience will continue to increase along with the increasing number of audits carried out and the complexity of the audited company's financial transactions so that it will increase and expand his knowledge in the field of accounting and auditing. The results of this study support the research conducted by [Harhinto in Puspita \(2015\)](#) which states that auditor work experience is positively related to auditor performance. And [Widhi in Puspita \(2015\)](#) strengthens the research with a different sample which results in the finding that the more experienced the auditors work, the higher the success rate in carrying out audits, so it can be concluded that the work experience of auditors can be used as a basis for measuring the level of auditor performance that will be carried out, generated.

Partially, the expertise of the auditor has a significant effect on the performance of the auditor, this indicates that changes in the expertise of the auditor will affect the performance of the auditor. This is probably because in carrying out the audit, it is not supported by competent evidence, where this competent evidence can be used by the auditor as the basis for giving an audit opinion, so that even though the auditor has a high level of auditor expertise and high expertise, but the resulting Auditor Performance will still be of low quality. The results of the study contradict the research conducted by [Alim \(2017\)](#) which states that Auditor Performance can be achieved if the auditor has good auditor skills, and is also not in line with research conducted by [Libby in Mayangsari \(2013\)](#), so it can be concluded that the auditor's expertise is lacking, appropriate to be used as a basis for measuring the level of Auditor Performance that will be produced.

Furthermore, from the test results, it can also be seen that emotional intelligence partially has a significant effect on auditor performance, this shows that emotional intelligence possessed by auditors can be determined by personality factors possessed by each auditor, many things that are known and studied can affect emotional intelligence every auditor. Factors that affect the performance of the auditor can also be viewed from the aspect of work pressure. A work environment that has high work pressure causes auditors to be uncomfortable, focused and even has an impact on unqualified work results. This condition indicates the low performance of the auditors which can affect the public's assessment of auditor accountability.

The influence between emotional intelligence and auditor performance has a positive nature. Thus, if the auditor applies ethical rules well or has high emotional intelligence, the auditor's performance will tend to increase. This is because emotional intelligence emphasizes the demands of one's profession, where the demands are not only related to expertise, but also the existence of moral commitment: seriousness responsibility, discipline, and moral integrity. This is consistent with research conducted by These results support research conducted by [Darufitri Kartikandari \(2002\)](#), [Suryaningrum and Trisniwati \(2003\)](#), [Fanani,](#)



Hanif, and Subroto (2007), and Ludigdo, Triyuwono, and Trikollah (2006), Kusuma and Kawendar (2011) and Istihayu Putri Buansari (2010),

#### 4. Conclusion

Based on the description that has been presented in the previous chapter, the following conclusions can be drawn: The hypothesis which states that it is suspected that the auditor's work experience, auditor expertise, and emotional intelligence affect the performance of the auditor, has been proven to be true. Based on the description above, it can be put forward some suggestions that can be taken into consideration in improving the performance of the auditor, in the future, namely, among others: (1) A public accountant must always maintain an independent mental attitude in every audit, with a proper audit. in accordance with auditing standards set by the Indonesian Institute of Accountants, so that public accountants can provide reliable Auditor Performance in accordance with the expectations of users of financial statements. (2) The auditor must not only be an expert in the field of auditing, but also must have adequate auditor expertise so that he is able to carry out audits and can collect competent evidence where competent evidence is used by the auditor as the basis for giving an audit opinion. (3) It is expected that the auditors will be able to maintain the emotional intelligence attitude and expertise of their auditors so that the resulting Auditor Performance will be better. (4) For further researchers, they should pay attention to the influence of other variables studied, so that in future research, other variables that may have an effect on Auditor Performance should be taken into account.

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