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ANALYSIS OF THE EFFECT OF COMPETENCY ON AUDIT QUALITY

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Abstract:
This study discusses the influence of Auditor Competence on Audit Quality in the Influence of Computer Assisted Audit Techniques (TABK). This research was conducted at a public accounting firm in Bali. The research time is 2020. The population of this research is 13 Public Accounting Firms (KAP) in Bali with 76 auditors. The sampling technique used in this research is purposive sampling technique. Based on the results of the analysis, it can be concluded that: Auditor competence has a positive effect on audit quality and computer-assisted audit techniques are able to moderate the relationship between auditor competence and quality.

Keywords:
service quality, taxpayer compliance. tax sanctions, tax knowledge.

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INTRODUCTION

An audit of the company's financial statements is needed to increase the company's credibility. Without using the services of an independent auditor, company management will not be able to convince parties outside the company that the financial statements presented contain reliable information (Trisnadewi et al., 2019; Yang et al., 2018). Auditors must have competence in auditing in order to produce quality audits. Competence is defined as the personal aspects of a worker that enable him to achieve superior performance (Agoglia et al., 2015; Atmadja & Saputra, 2018). In addition to competencies that are thought to affect audit quality is the auditor's information technology ability (Pamungkas, 2018; Ross, 1973). Public accounting firm, which one of its activities provides services in the field of audit services, realizes that the role of computers will also help improve the performance of auditors in performing their duties. The Computer Assisted Audit Technique (TABK) is the use of a computer program to carry out the audit function so that it will simplify the audit process. The use of TABK is one of the skills needed considering that in an audit environment that already uses information technology (Silva Bidarra et al., 2013; Singh & Singh, 2018).

The motivation for conducting this research is as follows: first, the quality of auditors needs to be given serious attention because it is a major concern, both for the client and the public in assessing the results of the audit (Yan & Xie, 2016; Yang et al., 2018). Second, previous studies examining the effect of competence on audit quality have had inconsistent results (El-Habashy, 2019; Mohd-Sanusi et al., 2015; Yan & Xie, 2016). Third, research that discusses the Computer Assisted Audit Technique (TABK) is still rarely studied, so research on auditor competence, Computer Assisted Audit Technique (TABK) and auditor quality is necessary to enrich the scientific treasures in accounting (Rahmina & Agoes, 2014; Sarwoko & Agoes, 2014; Yan & Xie, 2016). Based on the above background, the title of this research is, "Auditor Competence on Audit Quality in the Influence of Computer Assisted Audit Techniques (TABK)."

Attribution Theory. According to Fritz Heider as the originator of the attribution theory, attribution theory is a theory that describes a person's behavior (El-menouar, 2014; Wong & Lui, 2007). Attribution theory describes the process by which we determine the causes and motives for a person's behavior (Verma & Chandra, 2018).

Audit quality as the likelihood that auditors will find and report violations in the accounting system with the auditor's knowledge and expertise (El-Habashy, 2019; Mohd-Sanusi et al., 2015). Meanwhile, the reporting of violations depends on the auditor's encouragement to disclose these violations (Du et al., 2018; Sunani et al., 2015; Zhang et al., 2007).

Auditor Competence. According to Chang et al (2019) defines competence as a skill that is sufficiently explicit to be used to carry out an audit objectively. Another opinion is from Muslim (2020), defining competence as the expertise of a person who plays a continuous role in which the movement through the learning process, from "knowledge of something" to "knowing how", such as from just knowledge that depends on certain rules. to an intuitive question (Chang et al., 2019; Heyrani et al., 2016).

Computer Assisted Audit Techniques. TABK is a tool that assists the examiner in achieving the examination objectives. More specifically, TABK refers to a special inspection procedure for testing the two components of information technology, namely data and programs (Aral et al., 2012; Mohd Noor & Mansor, 2019). TABK which is used to test the data is grouped into file interrogation software and audit review file

(SCARF) control system (Atmadja & Saputra, 2017; Saputra, Anggiriawan, et al., 2019; Sujana & Saputra, 2020).

Effect of Competence on Audit Quality. Experienced auditors have many advantages, namely the auditor's sensitivity in analyzing the findings obtained during the audit process, more accurately recognizing errors, and recognizing unusual errors (Atmadja & Saputra, 2017; Muslim, 2020). A high level of education and a lot of experience will be able to produce better and better quality audit findings (Velte, 2019; Yang et al., 2018). Lack of education and experience of auditors will affect audit results that are less than optimal. Yan & Xie (2016) research shows that competence has a positive effect on audit quality. Based on this, the researcher formulated the following hypothesis:

H1: Auditor's Competence Affects Audit Quality.

Effect of Computer Assisted Audit Techniques (TABK) on Audit Quality. TABK not only makes it easier in terms of analysis but can also increase the effectiveness and efficiency of time, costs and also human resources (Mohd Noor & Mansor, 2019; Petraşcu & Tieanu, 2014). In addition, TABK also enables auditors to be able to access various types of electronic files or data and perform various operations to test them comprehensively so that they can detect fraud (Saputra et al., 2020; Sujana & Saputra, 2020). This can affect the quality of the audits produced by the auditors in giving their opinion on the financial statements.

H2: Computer-assisted audit techniques have an influence on audit quality

The Influence of Computer Assisted Audit Techniques on the Relationship Between Competence and Audit Quality. Computer assisted audit technique is defined as an important instrument that can be used in auditing various businesses so as to make work easier and faster (Aral et al., 2012; Kusumo et al., 2019). The use of TABK is one of the skills needed considering that in an audit environment that already uses information technology (Harrison & Donnelly, 2011; Silva Bidarra et al., 2013). This means that the more frequent use of TABK by an auditor, the better the resulting audit quality (El-Habashy, 2019; Mohd-Sanusi et al., 2015). The use of TABK results in the accuracy and accuracy of a public auditor compared to using a manual. The use of TABK can encourage better quality audit reports. Based on this description, the research hypothesis is formulated:

H3: Computer assisted audit techniques moderate the effect of competence on audit quality.

METHOD

This research was conducted at a public accounting firm in Bali. The time of the research is 2020. Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then draw conclusions . The population of this study were 13 Public Accounting Firms (KAP) in Bali with 76 auditors. The sample is part of the number and characteristics of the population. The sampling technique used in this research is purposive sampling technique, namely sampling with respondents used in this study is based on the criteria determined by the researcher. The criteria are purposive

a. All auditors who work at the Public Accounting Firm (KAP) in Bali.

b. All auditors who work at the Public Accounting Firm (KAP) in Bali who have at least 1 year experience in conducting audits.

The data analysis technique used is Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) is an interaction test which is a special application of linear multiple regression where the regression equation contains an element of interaction (multiplication of two or more independent variables). The moderated regression equation model is as follows.

$Y = \alpha + \beta1X1 + \beta2X2 + \beta3X1X2 + \varepsilon$ ..... (1)

Y = Audit Quality

α = Constant

β = Regression coefficient

X1 = Competence

X2 = Compute Assisted Audit Technique (TABK)

X1X2 = TABK variable interaction variable on competence in audit quality

RESULTS AND DISCUSSION

The number of questionnaires distributed in this study were 76 copies. Researchers did not distribute questionnaires to one KAP on the grounds that the KAP had closed. Of the total number of questionnaires sent, 70 were returned questionnaires and 6 were not returned. The returns to the questionnaire are:

Data Retrieval and Questionnaire Returns

Table 1. questionnaire

Description	Number of Questionnaires
Total questionnaires distributed	76
Questionnaires returned	6
Canceled questionnaires	-
The rate of return used (usable response rate)	70
The rate of return used (usable response rate) = 70/76 x 100%	92,10%

Data analysis technique

Validity and Reliability test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the correlation between the item score and the total score is positive and is more than 0.30. The results of the variable validity test in this study were all above 0.3 so that they passed the validity test. Reliability testing in this study was carried out using the Cronbach Alpha statistical test through the SPSS program, where a variable is said to be reliable if it provides a Cronbach alpha value greater than 0.6. The results of the instrument reliability test will be presented in Table 2 as follows.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Description
Competency	0,932	Reliable
TABK	0,813	Reliable
Audit Quality	0,901	Reliable

Based on the table, it can be seen that all research instruments are declared reliable because each variable has a Cronbach's alpha value above 0.60.

Classical Assumption Test Results

1) Normality Test

Normality test is a test that aims to test whether in the regression model, confounding or residual variables have a normal distribution. The method that can be used to see the residual normality is the Kolmogorov-Smirnov (K-S) non-parametric statistical test with the help of the SPSS program. Data are normally distributed or cannot be seen from the Asymp value. Sig. (2-tailed). If the value is Asymp. Sig. (2-tailed is greater than 0.05 (α = 5%), then the data is normally distributed. The results of the normality test will be presented in the following table.

Table 3. Residual Normality Test Results

Dependent variable	Kolmogorov-Smirnov Z	Asymp. Sig
Audit Quality	1,526	0,134

Based on Table 5.6, it can be seen that the Asymp. Sig. (2-tailed) 0.134 which is greater than the value of α = 0.05, it can be concluded that the data is normally distributed.

2) Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. To detect heteroscedasticity symptoms, the Glejser test will be used, which is carried out by regressing the absolute value of the residuals with each independent variable. If the level of significance is above 0.05, this regression model is free from heteroscedasticity problems. The results of the heteroscedasticity test can be seen in the following table.

Table 4. Heteroscedasticity Test Results

Performance Research Variables	Performance t count	Sig.
Competency	1,824	0,078
TABK	1,715	0,059
Audit Quality	1,590	0,134

Based on the table, it shows that none of the independent variables has a significant effect on the dependent variable, it can be concluded that the regression model is free from heteroscedasticity symptoms.

Moderated Regression Analysis (MRA)

Moderated Regression Analysis (MRA) is an interaction test which is a special application of linear multiple regression where the regression equation contains an element of interaction (multiplication of two or more independent variables). The independent variables in this study are competence and TABK and the dependent variable is audit quality. The moderated regression equation model is as follows.

$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X1X2 + \varepsilon$

Table 5. Results of Moderation Regression Analysis

Variable	Unstandardized coefficient		Standardized coefficient	T	Sig
	B	Std. Error	Beta		
X1	2,305	0,330	0,817	6,920	0,000
X2	2,618	0,622	0,319	3,302	0,001
X1.X2	1,337	0,346	0,882	3,063	0,000

Variable		Unstandardized coefficient		Standardized coefficient	T	Sig
		B	Std. Error	Beta		
Constant	= 26,058					
R	= 0,809					
R Square	= 0,715					
Adjusted R^2	= 0,694					
F_{value}	= 42,205					
Sig. = 0,000						

Based on the table, a multiple linear regression equation model can be made as follows:
$\hat{Y}$ = 26,058 + 0,817X1 + 0,319X2 + 0,882X1.X2 + ε ..... (1)
Based on the regression results in Table 5.9, a model feasibility test can be carried out to determine the goodness of fit, by performing the F test, interpretation of the coefficient of determination and the t test.
1) F test

Based on the F-test with the Anova test, a significance level of 0.000 was obtained which is smaller than α = 0.05. The significance level value indicates that the competency variable and computer assisted audit techniques have a significant effect on audit quality.
2) The coefficient of determination

Based on Table 5.9 above, it can be seen that the value of Adjusted R Square from the independent variable to the dependent variable is 0.809 or 80.9 percent. This means that 80.9 percent of the variation in audit quality is influenced by variations in competence and computer-assisted audit techniques, while the remaining 19.1 percent is influenced by variations in other factors that are not included in the regression equation model. Many researchers recommend using the Adjusted R Square value when evaluating the best regression model. This is due to the weakness of the coefficient of determination (R Square) which is biased towards the number of independent variables included in the model. Every additional one independent variable, R Square must increase regardless of whether the variable influences or does not significantly on the dependent variable, while the Adjusted R Square value can increase or decrease if one independent variable is added to the model.
3) t test

The t test was conducted in order to determine the effect of competency variables and computer-assisted audit techniques on audit quality. Based on Table 5.9, it is known that the competence and computer-assisted audit techniques have a significance of t <0.05, which means that the significance of α = 5 percent. Based on the results of the F test, the interpretation of the coefficient of determination and the test obtained from the regression analysis, the model used in this study is said to be fit.

Hypothesis testing can be seen from the results of the t test in Table 5.9 using the help of the SPSS version 17.0 program. The steps used in this test are as follows:
1) The coefficient results show that the competency value is positive 2.305, the t-test value is 6.920 and the significance level is 0.000. The significance level is smaller than the specified alpha level (α = 0.05), this means that auditor competence has a positive effect on audit quality. So that the first hypothesis in this study can be accepted.
2) The coefficient results show that the value of computer-assisted audit technology is positive 2.618, the t-test value is 3.302 and the significance level is 0.001. The significance level is smaller than the specified alpha level (α = 0.05), this means that computer-assisted audit technology has a positive effect on audit quality. So that the second hypothesis in this study can be accepted.
3) The regression coefficient on the computer assisted audit technique variable moderating the effect of competence on audit quality is 1.337 with a t-test value of 3.063 and a significance of 0.000. This means that the third hypothesis, namely that computer-assisted audit techniques are able to moderate the relationship between auditor competence and quality, is acceptable.

Auditor competence is an auditor with sufficient and explicit knowledge and experience to carry out audits objectively, carefully and thoroughly (Chang et al., 2019). Auditor competence can be obtained through education at universities in the field of accounting, development activities and professional training in the workplace (Adinehzadeh et al., 2018). Experienced auditors have many advantages, namely the auditor's sensitivity in analyzing the findings obtained during the audit process, more accurately recognizing errors, and recognizing unusual errors (Allegrini & D'Onza, 2003). A high level of education and a lot of experience will be able to produce better and better quality audit findings (El-Habashy, 2019; Mohd-Sanusi et al., 2015; Yang et al., 2018). This means, if the competence of an auditor is high, the better the resulting audit quality will be.

TABK not only makes it easier in terms of analysis but can also increase the effectiveness and efficiency of time, costs and also human resources (Atmadja & Saputra, 2018; Saputra, Anggiriawan, et al., 2019). In addition, TABK also enables auditors to be able to access various types of electronic files or data and perform various operations to test them comprehensively so that they can detect fraud (Popoola et al., 2016; Saputra et al., 2020; Saputra, Jayawarsa, et al., 2019). This can affect the quality of the audit produced by the auditors in providing their opinion on the financial statements (Bowrin, 2004). Based on the discussion, it can be concluded that the TABK variable has an effect on the quality of the resulting audit

(Yan & Xie, 2016). The use of TABK results in the accuracy and accuracy of a public auditor compared to using a manual.

Computer assisted audit technique is defined as an important instrument that can be used in auditing various businesses so as to make work easier and faster (Aral et al., 2012). The use of TABK is one of the competencies that is needed considering that the inspection environment already uses information technology (Gu et al., 2020; Singh & Singh, 2018). This means that the more frequent use of TABK by an auditor, the better the resulting audit quality (El-Habashy, 2019).

CONCLUSIONS

Based on the results of the analysis and discussion in the previous chapter, it can be concluded that: Auditor competence has a positive effect on audit quality and computer-assisted audit techniques are able to moderate the relationship between auditor competence and quality. Limitations that need to be considered when evaluating the results of this study, namely: The sample selection was carried out by purposive sampling method, using a sample of auditors working in KAP Bali Region. Therefore, there may be differences in the complexity of the taskload and competence faced by auditors in each KAP and between KAPs in various regions, so that the results of this study cannot be generalized to all auditors who work for KAP in Indonesia. In an effort to improve the quality of auditors in this study, this research shows the importance of KAP to continuously disseminate information about the goals and values of the profession to auditors. KAP should periodically conduct formal training and education on professional values, so that auditors have a moral obligation to maintain these professional values.

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