

DOES THE CHARACTERISTICS OF THE AUDITOR EFFECT AUDIT QUALITY?

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Abstract: The purpose of this study is to determine the effect of the auditor's characteristics such as spiritual intelligence, competence, experience, independence, and professional skepticism on audit quality. The sample in this study is 108 respondents which come across all auditors in accounting firms in Bali. The analysis technique used in this study is multiple linear regression. The results showed that spiritual intelligence has a positive effect on audit quality. On the other hand, competence, experience, independence, and professional skepticism do not affect audit quality. This study implies that an auditor who has high spiritual intelligence will be able to act and behave ethically in their profession and organization. Spiritual intelligence makes individuals able to distinguish between good and bad actions. In conducting audit examinations, spiritual intelligence will influence the auditor to act following the code of ethics and the accounting profession. Spiritual intelligence is able to avoid actions that can reduce audit quality.

Keywords: Spiritual Intelligence; Competence; Experience; Independence; Skepticism; Audit Quality.

INTRODUCTION

Financial statement is a very important and crucial component of the company. It contains an overview of the company's condition, company credibility, and company performance which is used as a reference in decision-making by business stakeholders. Users of financial statements will always be asking about the reliability of financial statements from a company before they make a decision (Iswanaji, 2018). Therefore, an independent party is needed to conduct an audit of a company called an external auditor or

public accountant (Susandya & Suryandari, 2023). Many cases involving public accountants and Public Accounting Firms have led to a decrease in public trust in the audit reports produced as a basis for decision-making. Some examples of cases involving public accountants include the Enron Corporation and Worldcom case in 2002 were both audited by public accountant Arthur Andersen. The case of PT Garuda Indonesia occurred in 2019 audited by public accountant Kasner Sirumapea and one of the cases by public accountant Ketut Gunarsa from Bali failed

in auditing the financial statements of Bali Hai Resort & Spa. These cases are mostly caused because public accountants do not apply the established code of ethics and audit standards. Public accountants become unprofessional in carrying out their duties because they do not understand and comply with the Professional Standards of Public Accountants (SPAP) and Auditing Standards set by the Indonesian Institute of Public Accountants (IAPI). Public accountants along with Public Accounting Firms must regain public trust by improving the quality of audits produced.

Megayani et al. (2020) argue that audit quality is all the possibility that an auditor, during an audit assignment, can find violations that occur in the client's accounting system and report them in the audited financial statements. In carrying out their duties, the auditor is guided by the auditing standards and the relevant code of ethics of public accountants (Lamba et al., 2020). Accounting Firms must pay attention to the factors that influence the quality of audits produced by auditors, so that Public Accounting Firms can evaluate applicable policies to improve the professionalism of becoming a public accountant. Andiola et al. (2019) argue that a very close factor in influencing the quality of the audit is a factor that comes from within the auditor himself, namely the character of the auditor.

Hadisantoso et al. (2020) and Dewi et al. (2020) define spiritual intelligence as the intelligence possessed by human to judge oneself by knowing what is good and bad, speaking the right word, and

having a high social spirit. Spiritual intelligence leads a person to stick to positive actions by the beliefs possessed to be able to provide good qualities in carrying out work. An auditor must be able to maintain a way of thinking and acting during the audit procedure to act honestly, professionally, and independently. Hasmandra & Nasaruddin (2019); Putri & Wirawati (2020); and Dewi et al. (2020) find that the spiritual intelligence of auditors has a positive effect on audit quality.

Competence is the earliest and main skill that must be possessed by an auditor in producing quality audit reports. Auditor competence is the professional ability of individual auditors in applying knowledge to complete an agreement, either jointly in a team or independently, based on the Public Accountant Professional Standards (SPAP), code of ethics, and applicable legal provisions. Alsughayer (2021); Pattiasina et al. (2021); Hai et al. (2019) show that competency has a positive effect on audit quality. Otherwise, Indra et al. (2021) and Kumalasari et al. (2020) shows that competence negatively affects the quality of audits. The experience becomes important because it can improve the competence of a person. The quality of audits can be improved with extensive experience and lead to an increase in competence and expertise. Experience can improve the quality of audits because auditors who have a lot of experience when conducting audit activities make it easier to make decisions more accurately (Iryani, 2017). Sinaga et al. (2021) and Sari et al. (2019) find that the auditor's experience has a positive effect on audit

quality. Meanwhile, Aprilianti and Badera (2021) find that the auditor's experience does not affect audit quality. Independence in audit is an impartial (neutral) perspective in the implementation of audits, evaluation of audit results, and preparation of audit reports (Lamba et al., 2020). Kurnia et al. (2014) argue that independence is the attitude of being unaffected or avoiding actions that may affect professional considerations. A professional and competent public accountant with high independence will increase public confidence in the audit quality. Ibrahim & Ombaba (2019), Wang et al. (2018), and Wakil et al. (2020) show that the independence of auditors has a positive effect on audit quality. In contrast, Khudhair et al. (2019) and Santoso et al. (2020) revealed that the independence of auditors does not affect the quality of audits.

Istiadi & Pesudo (2021) argue that professional skepticism is an attitude that includes the mind that is always questioning, wary of situations that can indicate possible misstatements, both from errors and fraud. When the auditor has a skeptical attitude and critically assesses audit evidence, accompanied by professional prudence, the auditor can reduce the possibility of audit failures during the audit process. Haryana et al. (2019), Isa et al. (2020) and Istiadi & Pesudo (2021) show that professional skepticism of auditors has a positive effect on audit quality. However, Rahayu & Suryanawa (2020) find that auditor

professional skepticism does not affect audit quality.

Based on the research gap in those variables, this study tries to examine the effect of spiritual intelligence, competence, experience, independence, and professional skepticism on audit quality. This research will contribute to explain the spiritual intelligence and solve problems of meaning and value. This study is taken place in public accounting firms in Bali which has a lot of spiritual activities.

LITERATURE REVIEW AND HYPOTHESIS

Attribution Theory

According to Martinko (2018), attribution theory explains that individual behavior is influenced by a combination of internal forces and external forces. Attribution is an individual's way of seeing others or oneself behave in a certain way. Snead et al. (2015) argue that the personal characteristics of auditors are one of the determinants of audit quality. The personal characteristics are internal factors that encourage a person to carry out activities. In this study, attribution theory is used as the main theory to explain auditor behavior, especially how the role of characteristics auditor in the audit quality is influenced by internal and external factors.

Agency Theory

Agency theory is the relationship between one or more parties (principals) employing another person (agent) to provide a service and then delegating the authority of returning decisions to that agent. Agency theory is a theory of differences in interests between principals

and agents. The existence of agency conflicts due to differences in interests is supported by information asymmetry between agents and principals. A third party is needed as an intermediary party, namely an independent auditor, to reduce the problem. The purpose of this agency theory is the fulfillment of interests and needs between the agent and the principal so that the contractual relationship becomes efficient. For this reason, the public accountant, as an independent auditor, is responsible for the reasonableness of the client's financial statements that are free from misstatements due to negligence or fraud.

The Effect of Spiritual Intelligence on Audit Quality

Spiritual intelligence is the intelligence possessed by everyone in assessing themselves, being able to know what is good and bad, speaking the right words, and having a high social spirit. When an auditor does not have spiritual intelligence in carrying out their duties, the auditor will be very close to deviant thoughts and behaviors which is judged to be a mistake. Hasmandra & Nasaruddin (2019); Putri & Wirawati (2020); and Dewi et al. (2020) find that the spiritual intelligence of auditors has a positive effect on audit quality. Thus, hypothesis 1 is spiritual intelligence has a positive effect on audit quality.

The Effect of Competence on Audit Quality

Auditor competence is a characteristic possessed by an auditor related to the ability, knowledge, expertise/skills, experience, and ethical

attitude used to carry out audit tasks objectively and carefully, and identify a problem faced by applying all the knowledge to solve the problems so the quality audit results obtained can be trusted by stakeholders. An auditor needs to use their competence and expertise in carrying out audits to produce good audit quality. Turini (2021), Aprilianti & Badera (2021) find that the results of auditor competence have a positive effect on audit quality. Based on this elaboration, the second hypothesis is competence has a positive effect on audit quality.

The Effect of Experience on Audit Quality

Experience is an ability or expertise gained from the length of work, the breadth of the scope of work, or the variety of types of work or problems that have been solved. Auditor experience is one aspect that can improve the competence and expertise of an auditor, be it related to the field of auditing, accounting, or other fields that can be used to assist in the implementation of audits. Armawan & Wiratmaja (2020) and Prasanti et al. (2019) show that experience has a positive effect on audit quality. Thus, the third hypothesis is experience has a positive effect on audit quality.

The Effect of Independence on Audit Quality

Independence in audit is an impartial (neutral) perspective in the implementation of audits, evaluation of audit results, and preparation of audit reports (Iryani, 2017). Independence can also improve the ability of auditors to maintain their integrity, and act objectively,

and impartially (Natsir et al., 2021). Therefore, it is a requirement for auditors to have an independent attitude in carrying out their profession in the public interest. Prasanti et al. (2019), Khasharmeh & Desoky (2018) shows that the independence of auditors has a positive effect on audit quality. Thus, the fourth hypothesis is independence has a positive effect on audit quality.

The Effect of Professional Skepticism on Audit Quality

Professional skepticism is part of a person's character, in which case the auditor includes a mind that always questions in the form of verification and

evaluating audit evidence critically and probingly. This skepticism needs to be applied by auditors in carrying out audit duties to obtain adequate confidence in the reasonableness of financial statements on material matters, helping auditors find inaccuracies that are difficult to detect in the form of errors, fraud, and unlawful actions committed by management. Istiadi & Pesudo (2021), Dewi et al. (2020), Kusumawati & Syamsuddin (2018) find that professional skepticism of auditors has a positive effect on audit quality. So that, the fifth hypothesis is professional skepticism has a positive effect on audit quality.

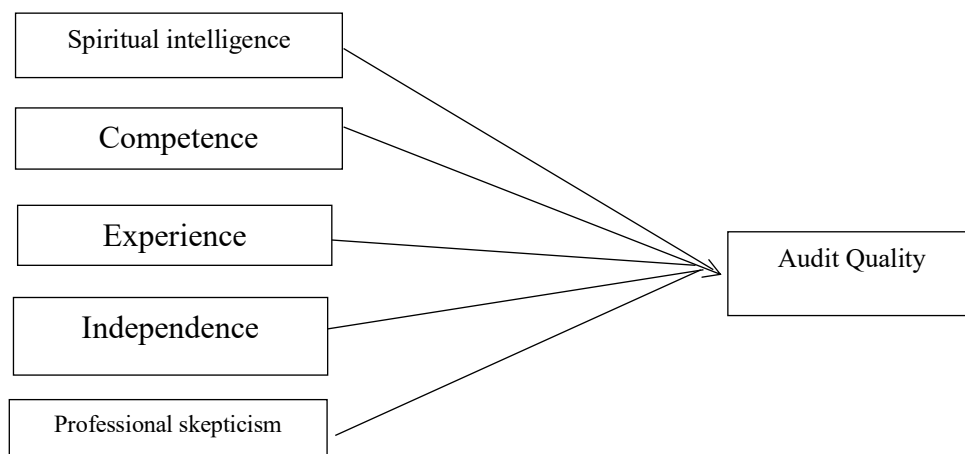


Figure 1
Research Framework

RESEARCH METHODS

The location of this study was a Public Accounting Firm located in Bali which is a member of the Indonesian Institute of Public. The population in this study was all auditors working at a Public

Accounting Firm in Bali, which came from 108 auditors from 16 Public Accounting Firms. The sampling technique used in this study is purposive sampling techniques as shown below:

Table 1
Sample List of Auditor Numbers

Number of Auditors	108 auditors
Auditors who work less than one year	(21 auditors)
Total sample	87 auditors

Source: Data Processed (2022)

Audit quality is all the possibility that an auditor, during an audit assignment, can find violations that occur in the client's accounting system and report them in the audited financial statements. In carrying out their duties, the auditor is guided by the auditing standards and codes of ethics of relevant public accountants (Czerney et al., 2019). The indicators used in this study are adopted from Rohmanullah et al. (2020), such as, reporting all client errors; understanding the client's accounting information system; a strong commitment to completing audits; guided by auditing principles and accounting principles carrying out fieldwork; not believing in client statements; and good attitudes in decision making. Hasmandra & Nasaruddin (2019) define spiritual intelligence as the intelligence possessed by each related to human relationships to judge oneself by knowing what is good and bad, speaking the right word, and having a high social spirit. The indicators used to measure spiritual intelligence in this study were adopted from Hasmandra & Nasaruddin (2019) such as the ability to be flexible; high level of awareness; ability to face and take advantage of suffering; ability to face and transcend pain; quality of life inspired by vision and values; unwillingness to cause unnecessary losses;

holistic views; and ease of always working against convection. Competence is knowledge and expertise possessed and obtained from formal education and adequate training by auditors to carry out responsibilities in completing audit tasks (Alsughayer, 2021). Competence is not only related to knowledge and expertise but also related to the careful, meticulous, and thorough professional proficiency that an auditor must have in carrying out audit duties. The indicators used to measure competence in this study were adopted from Alsughayer (2021) such as personal quality; general knowledge; and special skills. Experience is an ability or expertise gained from the length of work, the scope of work, or the variety of types of work or problems that have been solved (Syauqi, 2018). The indicators used to measure experience in this study were adopted from Syauqi (2018) such as the length of time auditors worked; the number of assignments handled; and the many types of companies that have been audited. Independence is an auditing standard for an auditor, so it is absolute for him when carrying out his professional assignment (Ferdiansyah, 2016). Independence in audit is an impartial (neutral) perspective in the implementation of audits, evaluation of audit results, and preparation of audit

reports (Syauqi, 2018). An auditor should have an independent attitude in carrying out his profession in the public interest so that an external auditor is not allowed to side with anyone's interests. The indicators used to measure independence in this study are adopted from Syauqi (2018) such as length of working relationship with clients (audit tenure); pressure from clients; review from fellow auditors (peer review); and non-audit services.

Professional skepticism is an attitude that includes the mind that always asks something and always worries of conditions that can indicate the possibility of misstatement either caused by fraud or errors (Istiadi & Pesudo, 2021). The indicators used to measure professional skepticism in this study were adopted from (Istiadi & Pesudo, 2021) such as asking mind; suspension of judgment; searching for knowledge; interpersonal understanding; self-confidence; and self-determination.

This study used multiple linear regression analysis shown by the following equation.

$$AQ = \alpha + \beta_1SI + \beta_2CO + \beta_3EX + \beta_4ID + \beta_5PS + e$$

Description:

AQ	= Audit Quality
SI	= Spiritual Intelligence
CO	= Competence
EX	= Experience
ID	= Independence
PS	= Professional Skepticism
α	= Constants
β	= Regression Coefficient
e	= Error Estimate

RESULTS AND DISCUSSION

Test Instruments

Based on the results of the validity test conducted, shows that all indicators used to measure the variables of audit quality, spiritual intelligence, competence, experience, independence, and professional skepticism in this study have a Pearson correlation value greater than 0.3. The significance value is smaller than 0.05 so it can be concluded that all indicators used in this study are valid. Based on the reliability test, the dependent variables and independent variables are above Cronbach's alpha value of 0.70 so it can be concluded that all data used in the questionnaire are reliable.

Multiple Linear Regression Analysis Test

Table 3.
Multiple Linear Regression and Hypothesis Testing

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Hypothesis Testing
	B	Std. Error	Beta			
1 (Constant)	2.842	6.950		0.409	0.684	
SI	0.468	0.119	0.420	3.941	0.000	H1 Accepted
CO	0.333	0.178	0.220	1.867	0.068	H2 Rejected
EX	0.151	0.188	0.098	0.804	0.425	H3 Rejected

ID	-0.067	0.180	-0.060	-0.374	0.710	H4 Rejected
PS	0.279	0.145	0.289	1.932	0.059	H5 Rejected

Source: Data Processed (2022)

The coefficient of determination of the Adjusted R-Square value is 0.653. This means that 65.3% of the dependent variables that as audit quality can be explained by independent variables that as spiritual intelligence, competence, experience, independence, and professional skepticism. Meanwhile, the remaining 35.7% are influenced by other factors that were not incorporated into the research model.

The Effect of Spiritual Intelligence on Audit Quality

The first hypothesis (H_1) states that spiritual intelligence has a positive effect on audit quality. Based on the results of data processing, it is known that the value of the regression coefficient of the spiritual intelligence variable is 0.468 with a significance value of $0.000 < 0.05$, which means significant. This shows that the first hypothesis (H_1) was accepted which means that spiritual intelligence has a positive effect on the quality of audits at a Public Accounting Firm in Bali. The results of this study provide an indication that the higher the spiritual intelligence of the auditor, the higher the quality of the audit produced. Omoteso (2012) argues that an auditor who has high spiritual intelligence will be able to act and behave ethically in his profession and organization. Spiritual intelligence makes the individual able to distinguish between good and bad in thinking and acting. Attribution theory can

explain the character of auditors, namely spiritual intelligence resulting in behaviors arising from auditors in carrying out their profession. In conducting audit checks, spiritual intelligence will influence auditors to act honestly following the code of ethics and the accountant profession, and avoid deviant behavior that can reduce the quality of the audits produced. The results of this study support the agency's theory that information users will rely on quality audit reports as a reference for decision-making so that agency conflicts can be minimized. This study is in line with Putri & Wirawati (2020), Pinatik (2021), Dewi et al. (2020), Hasmandra & Nasaruddin (2019). They argue that spiritual values are able to increase the honesty and compliance of auditors with applicable regulations so spiritual intelligence plays an important role in improving the quality of audits.

The Effect of Competence on Audit Quality

The second hypothesis (H_2) states that competence has a positive effect on quality. Based on the results of data processing, it is known that the value of the regression coefficient of the competency variable is 0.333 with a significance value of $0.068 > 0.05$, which means it is insignificant. This shows that the second hypothesis (H_2) is rejected which means that competence does not affect the quality of audits at a Public Accounting Firm in Bali. The results of this study

indicate that the high and low competence of auditors does not affect the quality of the audits produced. Rukmana (2018) argues that in carrying out audit procedures, auditors not only use their audit competencies to obtain good audit quality, but must also be accompanied by other factors such as emotional intelligence, spiritual intelligence, and professionalism. An auditor is said to work professionally when in the implementation of the audit and works with a high level of compliance with the code of ethics. Thus, the audit report produced is an audit report that is not arranged by the actual conditions of the company. Auditors who have high competence do not guarantee quality audits because most auditors who are highly educated and have extensive knowledge and insight provide opportunities to commit fraud in carrying out audit assignments. The results of this study are in line with Asry (2021), Kurnia et al. (2014), and Furiady & Kurnia (2015) that the competence of auditors does not affect the quality of auditing because auditors must be able to adjust to the auditing system when he audits a company with different characteristics so that competence can change at any time.

The Effect of Experience on Audit Quality

The third hypothesis (H₃) states that experience has a positive effect on audit quality. Based on the results of data processing, it is known that the value of the regression coefficient of the experience variable is 0.151 with a significance value of $0.425 > 0.05$. This shows that the third hypothesis (H₃) is rejected which means

that experience does not affect the quality of audits at Public Accounting Firms in Bali. The results of this study indicate whether an auditor's experience or absence does not affect the quality of the audit produced. This research is in line with Ningrum & Budiarta (2017), and Fietoria & Manalu (2016) show that auditor experience does not affect audit quality. The length of time auditors work, the number of assignments and types of audits carried out do not guarantee that auditors can provide quality audits. Tandean et al. (2022) state that experience cannot affect the quality of audits if the supervision that has been carried out by the supervisor in the audit process has been implemented properly, so whether or not an auditor's experience will still produces a quality audit. Prasanti et al. (2019) state that to achieve the targets and objectives of the planned audit task, it must be supervised with the aim that the audit stage is carried out completely, reliably, and provide added value for the auditee to achieve the goals and objectives of the organization. This finding can be explained using attribution theory which refers to how individuals explain the causes of individual behavior caused by internal factors such as traits, characters, and attitudes or external factors such as certain circumstances that will affect individual behavior. If supervision is an external factor which carried out in the audit process is adequate, then experience as an internal factor does not have much influence on the quality of the audit.

The Effect of Independence on Audit Quality

The fourth hypothesis (H_4) states that independence has a positive effect on quality. Based on the results of data processing, it is known that the value of the regression coefficient of the independent variable is -0.067 with a significance value of $0.710 > 0.05$. This shows that the fourth hypothesis (H_4) is rejected, which means that independence does not affect the quality of audits at the Public Accounting Firm in Bali. Independence is a mental attitude free from the influence of others and considers facts objectively and impartially in formulating and expressing opinions. Pattiasina et al. (2021) state that the independence of auditors cannot affect the quality of audits because there is a possibility that auditors have difficulty maintaining their independent mental attitude due to the length of the auditor's relationship with clients. In addition, pressure from clients such as high audit fees can also reduce the independence of auditors, especially if one client's audit fee constitutes a large part of the income of an accounting firm. This can be explained using attribution theory which refers to how individuals explain the causes of individual behavior influenced by internal factors such as traits, character, and attitudes or external factors such as certain circumstances that will affect the behavior of the individual. In this case, independence is an internal factor that does not appear to affect the quality of the audit if there are external factors that dominate, namely the length of the relationship with the client or audit fee. This study is in line with Vadasi et al. (2021), Prena & Sudiartama (2020) which state

that the independence of auditors does not affect the quality of audits. The implementation of audit quality is still interfered by the leadership in carrying out the preparation of audit reports.

The Effect of Professional Skepticism on Audit Quality

The fifth hypothesis (H_5) states that professional skepticism has a positive effect on audit quality. Based on the results of data processing, it is shown that the value of the regression coefficient of the professional skepticism variable is 0.279 with a significance value of $0.059 > 0.05$. This shows that the fifth hypothesis (H_5) is rejected which means that professional skepticism does not affect the quality of audits at the Public Accounting Firm in Bali. The finding is contradictory with the theory of attribution that explains the causes of individual behavior caused by internal factors such as traits, characters, and attitudes or external factors such as certain circumstances that will influence the behavior of the individual. This condition happened because professional skepticism is commonly applied when examining audit evidence so that auditors continue to produce quality audits. According to Istiadi & Pesudo (2021), when auditors face large and well-known clients, auditors will get higher pressure. Thus, influencing their skepticism in auditing clients because they do not want to face the risk of dissatisfied clients. It is possible that when auditors face small and ordinary clients, they do not get high pressure and are also able to produce quality audits if all audit processes have been carried out by procedures and audit evidence obtained is sufficient to

convince auditors to provide audit opinions. The search for in-depth audit evidence due to the application of professional skepticism takes longer in making decisions which can affect the performance of the auditors themselves. The results of this study are also supported by previous research (Kurniawan, 2021) and Yuara et al. (2019) that the professional skepticism of auditors does not affect the quality of audits because the problem of skepticism in conducting audits has been considered a matter of course and must be ready to be resolved properly.

CONCLUSION

Based on the results of the analysis and research that has been carried out, in partial testing using the t-test, it is found that spiritual intelligence has a positive effect on the quality of the audit, while competence, experience, independence, and professional skepticism do not affect the quality of the audit. This shows that if an auditor has good spiritual intelligence, working with integrity will be able to produce a quality audit. This study also shows that the high and low competence, experience, independence, and professional skepticism of an auditor do not affect the quality of the audit produced. However, the test results using the f-test test obtained that spiritual intelligence, competence, experience, independence, and professional skepticism simultaneously affect the quality of the audit. It can be concluded that spiritual intelligence, competence,

experience, independence, and professional skepticism must be applied in tandem and synergize to improve the quality of audits. Spiritual intelligence makes auditors act honestly and avoid deviant behavior in carrying out their profession. So, to find out the characteristics of auditors that can affect the quality of audits, spiritual intelligence needs to be applied together with other auditor characteristics to be able to produce good audit quality.

The limitations and suggestions in this study are that there are obstacles when distributing questionnaires because at that time auditors were doing many tasks and not all auditors filled out questionnaires according to the amount submitted.

Therefore, the next researcher is expected to consider the busy time of the auditor in an accounting firm in Bali and determine the right time to distribute the questionnaire. Then, based on the Adjusted R Square value of 65.3%, there are still other independent variables that are thought to affect the quality of the audit which can encourage subsequent researchers to test other variables such as professional care, audit fees, time budget, pressures, and so on which are suspected to affect the quality of the audit.

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