

**THE EFFECTS OF INDEPENDENCY, COMPETENCY, MOTIVATION
AND ETHICS AUDITORS TOWARD AUDIT QUALITY
(Empirical Study of Auditors in the Accountant Public Office Se-Surakarta
and D. I Yogyakarta)**

TEXT PUBLICATIONS



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THE EFFECTS OF INDEPENDENCY, COMPETENCIES, MOTIVATION
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ABSTRACT

The research entitled ‘‘The Effects Of Inpedency, Competency, Motivation and Ethics Auditors Toward Audit Quality (Empirical Study of Auditors in the Accountant Public Office Se-Surakarta and D. I Yogyakarta)’’ aims to find out the influence independency, competence, motivation and ethics auditors towar quality audit result.

The population in this research including the entire of accountant public office (KAP) in Surakarta and Yogyakarta in November 2014. Collection data technique is using *Convenience product sampling*. Primary data research obtained by spreading questioner to 70 respondents. From 70 a questioner, as many as 50 a questioner that can be processed. Data analyzed using tests quality

data (the validity and reliability tests), classic assumptions test (normalitas, trial multikoleniaritas, trial heteroskedastisitas tests), linear regression compounds, trial correlation coefficient compounds, determination, trial F, and trial t tests.

F test result shows that independency, competence, motivation and ethics of auditors in the same time have an effect toward audit quality. T test result show that independency, competency, motivation and ethics of auditors have an effect toward audit quality.

Key words : *Independency, Competencies, Motivation, Ethics Auditors and Audit Quality*

INTRODUCTION

A. Background

A professional auditor said to be seen from the performance that he did in running an audit in accordance with the aim and in accordance with the code of ethics auditor. Community demands a financial transparency wanted relevant and responsibilities of a powerful tool to external auditor, society wanted internal control system there and the function a government that is so that the activities was to have direction and according to the plan that has already been determined. Halim (2008) in Ningsih and Yuniartha (2013) defines that independence is mental attitude that auditors to be even-handed in the way they are doing an audit. By public has an obligation to be honest or not only to the management and the owner of the company, but also to creditors and other parties that put trust in the work by public Ardini (2010).

A public accountant in order to carry out an audit on the report is not confined to financial work for the benefit its clients, but also for other parties concerned to audited financial report to. Profession by public is trust of the community. Professional public accountant, the people hope for assessment that is free and there is no interest is adverse impacts on the information that is served by company management in its financial report. Profession by public has an obligation to raise high reliability on the report financial companies, so

that the people could get information that is served as the basis of decision making.

Until now there are still people who doubted high competence and independence, motivation and ethics auditor that will have an effect on to the quality audit. Doubt of society after happened many scandal case involving public accountant domestically as well as in a foreign country, in the case shows that the attitudes independency, mompetensi, motivation and ethics are urgently needed auditors in doing their job.

LITERATURE REVIEW

A. A Foundation Theory and Drawing up the Hypothesis

1. Independency Influence Over the Quality Auditors

Mulyadi, (1998) in Badjuri, (2011) stated that independence is also reflect the honesty in their auditors in take into consideration the fact and the consideration that objective is impartial in their souls auditors in the drafting of, and that their opinions. According to Independency Mulyadi (2002) in Tjun (2012) can be interpreted mental attitude that is free from the influence, is not controlled by other parties, does not depend on other people.

Christiawan (2002) in Singgih and Bawono (2010) a public accountant independent is by public that will not be easily influenced, without partiality anyone, and has an obligation to be honest or not only to the management and the owner of the company, but also other parties user financial reports that are believed his work result. So the conclusion is more than a auditor independence and quality audit that he gave the better.

Based on the shelf highlight the conclusion of theoretical approach that is, it is formulated by the hypothesis as follows:

H1: Independency have a significant impact auditor toward quality audit

2. Competency Influence Over the Quality Auditors

Webster's Ninth New Collegiate Dictionary (1983) in Sri Lastanti (2005) in Ardini (2010) defines a competency is skills of an expert. Where the experts is defined as a person who has a certain level skills or knowledge that was in certain subject that is taken from training and experience.

According to Sujana (2012) employee's competency influential trustworthiness performance. More than competency possessed by governors and in accordance with the demands work and performance would be increasingly because civil servants who are competent usually have the ability and resolve quickly to address the problems faced by working, doing the work with calm and full of self-confidence, believes that his job as an obligation that must be conducted in sincerity, and is openly to improve the quality himself through the process of learning. Based on previous study and presentation, then the hypothesis proposed in this study is as follows:

H2 Order: Competency have a significant impact auditor toward quality audit

3. The Influence Motivation to Quality Auditors

Motivation means using desire the most in to stir up and brought a person to target, help we take the initiative and acted very effective and to withstand failure and frustration Goleman (2001) in Ardini (2010).

Quality audit will than when desire and the need for an auditor who made his work motivation will be fulfilled. Compensation from organizations form (reward) in accordance with their profession, will lead to a quality audit because they feel that the organization has to consider and hope their work. Thus, when a person or auditors have competency, independence and akuntanbilitas then would lead to a motivation in a professional manner with the existence high level of motivation, it will add

quality audit Ardini (2010). Based on previous study and presentation, then the hypothesis proposed in this study is as follows:

H3: Motivation have a significant impact auditor to quality audit

4. Ethic Influence Over the Quality Auditors

In a broad outline ethics is defined as a set of principles or the moral values that the Arens et al have a range (2008) in Kovinna and Betri (2014). The need to ethics must be realized by auditors as the responsibility to the community, clients, and his colleagues practitioners, which includes nor on a worthy, even though it may reflect self-sacrifice.

According to Dewi et al (2013) Auditor must obey code of ethics. In Implementing the audit should refer to this audit standards, and auditor is obligated to comply with code of ethics and a part that can not be separated from the standard audit. Code of ethics is aimed to set up a relationship between : (1) auditor with friends, Hasan's body arrived (2) auditor with his superiors, (3) auditor with its inspection to audited (objects, and (4) auditor with the community. Based on previous study and presentation, then the hypothesis proposed in this study is as follows:

H4: ethics have a significant impact auditor to quality audit

RESEARCH METHOD

A. Population and Samples

Research data that is used in this research are primary data obtained by using list of questions (questionnaire) that has already been distributed through *contact person* of the accountant public office (KAP) city of Surakarta and Yogyakarta on November 27, 2014 Until the deadline of the decision-making, on December 11, 2014.

In this research is selected 8 KAP who lived in Surakarta and Yogyakarta. questionnaire distributed directly to 8 KAP with the number of 70 questionnaire, spread, 50, and 20 questionnaires that did not return. This is because auditors on duty out of town at the time questionnaires distribution

will be done, as a result the adminitrasi does not have a chance to give up to the limit questionnaire a course for a time appointed.

But my 8 Deloitte Public Accountant (KAP) in Surakarta and Yogyakarta that auditors made respondents, namely:

Surakarta.

1. KAP Dr. Payamta. Cpa
2. KAP Wartono and colleagues

Yogyakarta

1. KAP Drs Hadiono
2. KAP Indarto Waluyo
3. KAP Hadori and colleagues
4. KAP Bismar Muntalib & Yunus
5. KAP Henry & Sugeng
6. BAMBOO Drs Soeroso Donosapoetro, MM

B. Definition Operational and Measuring variables

1. Independent Variable

a. Independency

According to Independency Mulyadi (2002:26-27) in Tjun et al (2010) can be interpreted mental attitude that is free from the influence, is not controlled by other parties, does not depend on other people. Independence also reflect the honesty in their auditors in take into consideration the fact and the consideration that objective is impartial in their souls auditors in the drafting of, and that their opinions. According to Rosnidah (2010) in Agusti and Pertiwi (2013) quality audit is in implementing the audit that will be done according to the standard so that it was able to reveal and reported that if there was a violation that client.

b. Competency

Webster's Ninth New Collegiate Dictionary (1983) in Sri Lastanti (2005) in Ardini (2010) defines a competency is skills of an expert. Where

the experts is defined as a person who has a certain level skills or knowledge that was in certain subject that is taken from training and experience.

c. Motivation

According to the theory motivation McClelland and in Ikhsan and Isaac (2005) in or Marganingsih and Factory (2010) needs a prime mover for achievement that motivates motivation to work a person to develop creativity and mobilize all work achievement on his ability to reach a maximum.

d. Auditor Ethic

Maryani and Pious Ludigdo (2001) et al (2007) defines a good manners as a set rules or norms or guidelines to regulate human behavior, both that must be done well that must be abandoned that held by a group or people or community or profession. Public a professional in performing his job guidelines have a binding like the code of ethics in this case is Code of Ethics by Indonesia, so that in order to carry out their activities by public have a clear direction and can make informed decisions that are appropriate and can be accounted for to the parties to use this decision auditors Hanjani and Rahardja is Libeled (2014).

C. Analysis methods data

Analysis of that used in this study multiple regression analysis is Reaping the statistics method to test the influence some variables independent to the interplay between variable. Models that is used in multiple regression aims to test the influence Independency, competence, motivation and ethics Auditors to quality Audit in office environment by pablik (KAP). So in this research is a model or as follows:

$$KA = 0.085 + 0.144 IND + 0.350 KP + MV 0.362 + 0.216 ETK + e$$

Where:

1. KA: quality Audit

2. IND: Independency
3. KP : Competency
4. MV : motivation
5. ETK : Ethic Auditors

ANALYSIS RESULT AND DISCUSSION

A. Descriptive Statistics

Table 1 Descriptive Statistics Result

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	50	4.00 .	15.00	12.2200	2.36721
Competence	50	9.00	15.00	13.4000	1.71429
Motivation	50	4.00 .	10.00	8.4000	1.51186
Good manners Auditors	50	9.00	15.00	13.4600	1.71678
Quality Audit	50	12.00	20.00	17.7000	2.47642
Valid N(listwise)	50				

Source: primary data that is processed 2015

Average value, the value maximum, and the minimum standard deviation and Independence (I), Competency (KP), motivation (MV), ethics Auditors (EA) each variable is served in the table above .

B. Multiple compound regression analysis

Based on the result of analyzes, then equation model multiple regression analysis that can be arranged as follows:

$$KA = 0.085 + 0.144 \text{ IND} + 0.350 \text{ KP} + \text{MV} 0.362 + 0.216 \text{ ETK} + e$$

C. Accuracy Test Model

1. Significant Simultaneously Test (Test Statistics F)

Based on data processing result obtained data as follows: for the independence, competence, motivation and ethics auditor had been found that the Fhitung (36.686) more than Ftablel (2.57) with *p*-

$value < 0.05$. so It can be concluded that the independency, competence, motivation and ethics, simultaneously auditors have the influence signifikan to audit quality so that it can be concluded that a new model, is fit.

2. Coefficient Determination (R²)

Trial coefficient determination (R²) is used to measure the ability to model variations in explaining the interplay between. Trial coefficient determination can be seen based on the value it said R Square, showing the number of 0.744. This indicates that independence, but the competencies, motivation and ethics of auditors have an effect on to quality audit of 74.4 percent and the rest of 25.6 percent were influenced by other factors.

D. Classic Assumption Test

From test result assumption classic conclusion, that all assumptions have been fulfilled. Trial normalitas data using tests *One Kolmogorov-Smirnov* from first model of the significant $0,613 > 0.05$, so it can be concluded that all data berdistribusi normal. Trial multikolinearitas seen from the *tolerance* and *Variance Inflation Factor* (VIF). Test result in three models research has shown that all independent variables have values tolerance > 0.1 and the VIF < 10 so that it can be concluded that the model does not happen multikolinearitas. Trial heterodkedastisitas using tests *glejser*. Result shows that there was no heteroskedastisitas on the model, it is shown from probability significantly > 0.05 .

E. Hypothesis Test (Test Statistics t)

Based on test result trial t show that the thitung variable for independence in the value for trial t count of 1.681, while t table with equal significantly 0.05, the value of 2.013. This indicates that t count $1.681 < 2.013$ (ttabel), so H₀ received and H_a was rejected. This means

that independence did not have any influence on quality audit. But, If used equal significance 0.10, the t table of 1.679. This indicates that $1.681 > 1.679$ (ttabel), so **H₀ was rejected** and Ha received. This means that independency auditors have an effect on to quality audit.

Results obtained from trial t to order variable shows the value for t count of 3.494, while t table with equal significantly 0.05, the value of 2.013. This indicates that t count $3.494 > 2.013$ (ttabel), so **H₀ was rejected** and Ha received. This means that influential order to quality audit.

Results obtained from trial t to variables motivation in the value for t count of 3.410, while t table with equal significantly 0.05, the value of 2.013. This indicates that t count $3.410 > 2.013$ (ttabel), so **H₀ was rejected** and Ha received. This means that motivation have an effect on to quality audit.

Results obtained from trial t to the manners of auditors shows the value for trial t count marginally 1.721, while t table with equal significantly 0.05, the value of 2.013. This indicates that t count $1.721 < 2.013$ (ttabel), so that the results this research H₀ received and Ha was rejected. This means that good manners auditors did not have any influence on quality audit. If used equal significance 0.10, the t table of 1.679. This indicates that $1.721 > 1.679$ (ttabel) so that this research **H₀ was rejected** and Ha received. This means that good manners auditors have an effect on to the quality audit.

F. Discussion

G. Independency Influence over the Quality Audit Result.

Based on the result hypothesis that first obtained results show that have a significant impact independence to the quality audit result. Test result t obtained the thitung $>$ ttabel ($1.681 > 1.679$) with the significance of $0.100 < 0.10$; than the coefficient regression analysis for the independence is 0.150 with the parameter positive so **H₁ accepted**.

According to the parameters of coefficient regression analysis can be explained that the more auditors to be able to keep independensinya in carrying out the tasks the quality professional audit that produced will be increased. More auditors will realize the quality professional responsibilities audit will be sure, away from manipulation act.

This Research support research done by Badjuri (2011), Wirasuasti et al (2014) and Ardini (2010) support research that is because independency influence positively to the quality audit result, while according to Tjun et al (2012), Kisnawati (2012), Kovinna and Betri (2014) stated that independence does not affect quality audit result.

H. Competency Influence over the Quality Audit Result

Based on the result hypothesis that first get the result that have a significant impact order to quality audit result. Test result t obtained the $t_{hitung} > t_{tabel}$ ($3.494 > 2.013$) with the significance of $0.001 < 0.05$; great coefficient values regression to order variable is 0.506 with the parameter positive so **H₂ accepted.**

According to the parameters of coefficient regression analysis can invalidity that more than high competency possessed an auditor, the more than high quality audit that they produce. Mansouri et al. (2009) in Septya Ningsih and Yuniartha (2013) said that a good order will affect auditors to do more research on the deviations that found at the time audit.

This Research support research done by Tjun et al (2012), Ardini (2010), Taufiq Alim (2010) and et al (2007) and support or this order for a positive effect to the quality audit result. While according to Kisnawati (2012) stated that does not affect order quality audit result.

I. Motivation Influence over Quality Audit Result

Based on the result hypothesis that first get the influence that motivation have significant impact on quality audit result. Test result t obtained the $t_{hitung} > t_{tabel}$ ($3.410 > 2.013$) with the significance of $0.001 < 0.05$; great coefficient values regression to the motivation is 0.593 with the parameter positive so **H₁ accepted**.

According to the parameters of coefficient regression analysis can be explained that more than motivation levels in auditors, and it will be even more good quality audit that it produces. Sujana (2012) menyatakan motivation is the drive individuals to act that makes people behave with a certain way reach the goal. If the drive someone to high-performance is high and performance that was achieved by people will be higher. The drive high-performance due to a person to desire to meet their needs.

This Research support research done by Wirasuasti et al (2014), Taufiq (2010) support research that is because motivation berpengaruh positive impacts on quality audit result, while according to Ardini (2010) stated that motivation does not affect quality audit result.

J. Ethic Auditors Influence over the Quality Audit Result

Based on the result hypothesis that first get the result that good manners have a significant impact auditor to quality audit result. Test result t obtained the $t_{hitung} > t_{tabel}$ ($1.721 > 1.679$) with the significance of $0.092 < 0.10$; great coefficient values regression to the manners of auditors 0,311 dengan parameter is positive and **H₁ accepted**.

According to the parameters of coefficient regression analysis can be explained that more than good manners auditors, the better quality nor audit result. Abdul (2008) in kovinna and Betri (2014) stated that related to ethics, auditors could not be separated from the principles and standards of ethics that attached to the private auditors.

Ethical principles said as basic framework for the rule of ethics that regulate the lending professional services by members.

This Research support research done by Hanjani and Rahardja) is Libeled (2014), Tarigan, et al (2013), Purnamasari and hernawati Alim (2013) and et al (2007) support this research because ethics auditors tries to instil positive impacts on quality audit result. While according to Syafitri (2014) stated that good manners auditor does not affect quality audit result.

CONCLUSION, LIMITATIONS, SUGGESTIONS

A. Conclusion

Based on the analysis of and discussion that has been done in previous chapters, then this research can be concluded sebagai follows:

1. Independency significantly affect to quality audit result, proven by test result t that is obtained the $t_{\text{calculation}} > t_{\text{table}}$ ($1.681 > 1.679$) with the significance of $0.100 < 0.10$ and **H₁ accepted**.
2. Competency significantly affect to quality audit result, proven by test result t that is obtained the $t_{\text{calculation}} > t_{\text{table}}$ ($3.494 > 2.013$) with the significance of $0.001 < 0.05$ and **H₁ accepted**.
3. Motivation to significantly affect quality audit result, proven by test result t that is obtained the $t_{\text{calculation}} > t_{\text{table}}$ ($3.410 > 2.013$) with the significance of $0.001 < 0.05$ and **H₁ accepted**.
4. Ethic Auditors significantly affect to quality audit result, proven by test result t that is obtained the $t_{\text{calculation}} > t_{\text{table}}$ ($1.721 > 1.679$) with the significance of $0.092 < 0.10$ and **H₁ accepted**.

B. Ethic Limitations

1. This research examines the influence only independency, competence, motivation and ethics of auditors to quality audit. So that they could not explain factor other factors that affect quality audit result.

2. This research is done in the accountant public office (KAP) Surakarta and Yogyakarta so that the results cannot be generalized according to for the entire accountant public office (KAP) in Indonesia.
3. This research only use methods survey directly through questionnaires which have weaknesses that there are respondents who said questionnaire is not serious and not be controlled. so that it is very likely that happened response bias.

56

C. Recommendation

- a. Advanced research was suggested to expand or add other variables, such as accountability, understanding good governance objectivity, intergritas, etc., so it can compare and to complete the results with this research.
- b. Advanced research is required that will increase the number of KAP so it can be generalized according to the accountant public office (KAP) that is in Indonesia.
- c. Further research is recommended that in the spreading questionnaire not to be leave or in an interview directly with respondents so that respondents gave the truth and seriously.

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