

Auditor Competence and The Use of Information Technology in Produce Quality Audits in The Era of The Industrial Revolution 4.0 (Study on Auditors at KAP South Jakarta, Indonesia)

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Abstract- This study aims to empirically examine the effect of auditor competence and the use of information technology on audit quality. This analysis uses auditor competence variable and the use of information technology as independent variables and audit quality as the dependent variable. The population of this research is auditors who work at Public Accounting Firms in DKI Jakarta and the sample of this research is auditors who work at Public Accounting Firms in South Jakarta. Researchers determine the sample by purposive sampling technique. This technique is one of the sampling techniques that determine sampling by setting specific characteristics that are in accordance with the research objectives. Data were obtained through direct questionnaires to the auditors as many as 70. The statistical method uses multiple linear regression analysis. The results of the partial analysis show that the variables of auditor competence and the use of information technology have a positive effect in producing quality audits in the era of the industrial revolution 4.0. The variable of auditor competence and the use of information technology together (simultaneously) have a positive effect in producing quality audits in the era of the industrial revolution 4.0.

Indexed Terms- Auditor Competence, Use of Information Technology, Quality Audit, Industrial Revolution 4.0

I. PRELIMINARY

The industrial revolution 4.0 is a phenomenon of the application of technology in all activities including activities in the economic field (Akmal, 2019). The application of this technology occurs in almost all

countries. In this situation, the auditor is required to adapt quickly and be ready to face challenges. The success of controlling, monitoring, and evaluating is in the hands of the auditor. The auditor ensures that the data entered into the system is in accordance with the applicable procedures.

Today almost all businesses rely on information technology to assist accounting in managing business transactions. Advances in information technology and the explosion of the internet continue to introduce new ways to do business electronically, businesses will expand their trust in these technologies (Arens, et al, 2014). At the same time, technology is integrated with people and processes, so a lot of progress is happening very rapidly. The development of this technology can actually empower the role of auditors to have added value, no longer a repetitive job but becoming more strategic to be able to contribute to the company (Simatupang, 2019).

Current technological developments also make public accountants optimize the use of cloud and e-mail in auditing (Ayuningtias, 2020). However, with the development of this technology, clients and the public are worried about the security of their data. In the current era of digitalization, data leaks and hackers are a threat to life (Authenticity.id, 2020).

Globalization demands a set of high quality and widely accepted accounting standards is a must. One element of achieving this is through high quality auditing standards and general practices. Accounting scandals at companies such as Enron (USA), Parmalat (ITA) and Siemens (DEU) have attracted the attention of regulators, investors and the general public. With the size and number of frauds, some have questioned

whether accountants did the right thing. This situation implies that there is an expectation gap between what people think accountants should do and what accountants think they can do. (Kieso, et al, 2021).

The level of public confidence in audited financial statements is quite high than those that are not or have not been audited, therefore it is very important for auditors to maintain audit quality so that they can produce quality audit reports. In the practical literature, audit quality is how well the audit is carried out with auditing standards (Tandiontong, 2015).

The quality of the audit report is seen from the way an auditor finds material misstatements in the financial statements. The findings reflect the ability of the auditor, while reporting reflects the integrity of the auditor, especially the independence of the auditor (Arens et al., 2014). The quality of audit reports is more dependent on the use of resources owned by the accounting firm to conduct audits (Ardianingsih, 2018).

The auditor's report must state whether the financial statements have been prepared in accordance with generally accepted accounting principles in Indonesia (SA section 150). To be able to produce quality audits, opinions on financial statements are limited only to certified public accountants (Arens, et al, 2014). Public accountants who are members of IAPI are recorded as 4.00 people but only 1,416 people have a license to practice Public Accountants (Tarkosunaryo, 2019)

A bad audit occurred in the 2018 audit of Garuda Indonesia's financial statements, which according to Hadiyanto (2019) did not fully follow the applicable accounting standards. In addition, a bad audit also occurred in the audit of PT SNP Finance's financial statements. According to OJK, the presentation of PT SNP Finance's financial statements which are significantly not in accordance with the actual financial conditions, causing losses to many parties (Santoso, 2018).

The use of information technology, especially the EDP system, has a major impact on the processing of financial transactions. Computerized applications have led to changes in the audit trail (Utomo, 2006).

The effect of audit fees and the use of information technology on audit quality during the COVID-19 pandemic in the industrialization era 4.0, has a weak and insignificant effect (Indra, et al, 2021). Other findings indicate that information technology industry 4.0 has no effect on audit quality, and auditor competence has no effect on audit quality (Huwae, 2020).

Based on several studies that have been stated above, it can be seen that research on the effect of auditor competence on audit quality gives different results between the research conducted by Puspitasari, et al (2019) and Ramlah, et al (2018). Likewise, research on the effect of the use of information technology on audit quality gives different results between research conducted by Utomo (2006) and Indra, et al (2021). Therefore, further research is needed in the hope of explaining the causal relationship between auditor competence and the use of information technology on audit quality, either partially or simultaneously.

II. LITERATURE REVIEW

- Agency Theory

Jensen & Meckling (1976) modeled a contract between two or more parties (people), one party is called the agent (management) and the other party is called the principal (owner or investor). The principal entrusts the decision-making responsibility to the agent, it can also be said that the principal assigns certain tasks in accordance with the agreed work contract.

The assumption that company management always maximizes the value of the company is not always true. Management's personal interests conflict with the interests of company owners, due to asymmetric information. To reduce the emergence of agency problems, there must be an independent party who can act as an intermediary to deal with conflicts, namely an independent auditor (Tandiontong, 2015). Financial reports, the results of the audited accounting process can produce quality financial reports. Public accountants' opinions resulting from quality audits can build the principal's trust in management. Quality audits can solve problems between the agent

(management) and the principal (company owner or investor).

- Contract Theory

Contract theory explains that accounting requires a contract between professional auditors and management to conduct audits. Watt & Zimmerman (1986) stated that in order to reduce agency (management) costs, contracts are needed to supervise the company, namely audits. In contract theory, to carry out monitoring or supervision, it is impossible for the company not to incur costs. The role of an independent auditor as a party to monitor between principals and agents requires a contract (Safrihana, et al, 2018).

Contract theory in principle studies how economic actors can build efficient/optimal contractual agreements, generally under conditions of uncertainty and asymmetric information (Laffont and Tirole, 1993). This theory arises because of the uncertainty of a prediction to be poured into the contract. This uncertainty affects the rights and obligations of all parties, such as the client's obligations to the rights and obligations of public accounting firms.

During the contract period, asymmetric information may arise, there is a change in contract design after the contract is signed. In general, changes occur from the management in determining the audit schedule. This uncertainty affects the auditor in conducting the audit. Changes in the schedule made by the company will have an impact on the audits carried out to be of low quality. Audit time budget weakens the effect of auditor competence on audit quality. Therefore, the smaller the audit time budget, the greater the influence of auditor competence on audit quality (Halim, et al, 2014)

- Audit Quality

An audit is the collection and examination of evidence related to information to determine and make a report regarding the level of conformity between the information and the established criteria. An audit of historical financial statements is a form of attestation service in which the auditor issues a written report containing his opinion or opinion on whether the

historical financial statements have been prepared based on generally accepted accounting principles (Arens, et al, 2014).

The need for the reliability of financial statements for users (especially external users), has created a series of well-structured standards. This standard serves as a guide in auditing quality financial statements. Audit standards are set and ratified by the Indonesian Institute of Certified Public Accountants (IAPI) with several standards covering general standards, fieldwork standards, and also standards for reporting interpretations (Priharto, 2020). Auditing standards can improve the framework and content of the report which has an impact on the consistency and uniformity of the auditor's report. (Probohudono, et al, 2019).

Research on audit quality shows that in addition to the theories that have been put forward by experts, audit quality can be influenced by other factors. Auditor competence has a positive effect on audit quality, meaning that the higher the auditor's competence, the higher the audit quality (Halim, et al, 2014). Competence has a positive and significant effect on audit quality. Audit quality can be achieved if the auditor has good competence (Ramlah, 2018). Computer technology is very helpful for auditors in producing quality audits. The use of information technology can optimize audit quality. (Mohammed & Nahid, 2015).

- Auditor Competence

Competence is a characteristic of a person that can be demonstrated, which includes knowledge, skills, and behavior, which can result in performance and achievement (Tandionong, 2015). Competent auditors have professional skills and expertise in carrying out their duties. In compiling the report, the auditor must use his professional skills carefully and thoroughly (IAPI, 2011).

Auditor competence is reflected in the background of expertise in the field of auditing and having sufficient knowledge about the field being audited. Competence has two components, namely knowledge and experience. To be able to carry out an audit, the auditor must have knowledge in the field of accounting and auditing. Experience is determined by the length of

work of the auditor used in the audit (De Angelo, 1981).

Empirical data show that the experience of the dominant auditor to improve auditor competence is greater than other indicators (Halim, et al, 2014). Competence, independence, accountability and KAP size have a positive effect on audit quality (Rahmawati, et al, 2019). Audit quality can be achieved if the auditor has good competence. Experience and knowledge have a positive impact on audit quality. The more experienced the auditor, the better the audit quality and the deeper the knowledge the auditor has, the more quality the audit will produce.

- Use of Information Technology

Computer-assisted audit techniques (CAAT) or computer-assisted audit techniques (CATTs) will facilitate the auditor's task in detecting fraud. The use of tabk in audits, among others, has been regulated in the professional standards of public accountants (IAPI, 2011), PSA No. 59 (SA Section 327) on computer-assisted audit techniques (CAAT). This technique is a tool that helps the auditor in achieving the purpose of the examination which refers to the examination procedure (audit). TABK is simply the use of computers in audit activities which is useful for collecting and evaluating data in electronic form to serve as audit evidence.

Audit firms (public accounting firms) use information technology to improve audit effectiveness and efficiency (Lowe, et al, 2018). The use of computers (information technology) in audits makes it easier for auditors to make audit work papers and detect fraud and make audit reports. Information technology in the audit process makes it easier for auditors to work and audits become more effective and efficient (Oktavia, 2015). The use of information technology makes the audit quality more qualified. Quality audits are very effective in maintaining business continuity (Neri & Russo, 2014).

- Research Hypothesis

The Influence of Auditor Competence in Producing Quality Audits in the 4.0 Industrial Revolution Era

Auditor competence is an explicit skill that can be used to conduct an objective audit of the financial statements prepared by the company. Audited financial statements are a guarantee for users of financial statements for the reliability of information used for business decision making (Rahmawati, et al, 2019). Users of financial statements always rely on the results of audits carried out by competent and independent auditors because audits are carried out through quality processes and efforts (Setiawan, 2020)

Competence is measured from experience and knowledge of facts and procedures. Experience is shown by the number of clients who have been audited, the length of the audit process and the type of company being audited. Knowledge is demonstrated by the auditor's understanding of the audit, the client's business processes, and the criteria used, as well as the trainings that have been attended (Tandiontong, 2015).

Knowledge is one of the determinants of technical competence and is very useful in structured auditor tasks (Tan & Libby, 1997). Experienced auditors will make judgments with lower error rates than inexperienced auditors (Colbert, 1989).

Based on the explanation above, the following hypothesis can be formulated:

H1: Auditor competence has a positive effect on audit quality

Use of Information Technology to Produce Quality Audits

The role of information technology is very important for companies to assist in improving business processes and decision making. The use of computer-assisted audit techniques can increase the efficiency of audit procedures (Utomo, 2006). Auditors can use computerized audit application techniques to evaluate audit risk (Oktavia, 2015).

The use of information technology requires auditors to include electronic audit evidence (soft copy) such as journals, ledgers, transfers of funds, invoices, and other financial information. The increasing need for audits, requires auditors to use techniques that more sophisticated in carrying out their duties and making decisions. Information technology can be a very

valuable tool to carry out audit activities more effectively and efficiently (Oktavia, 2015).

With information technology, public accountants can rely on administrative matters and accurately process large amounts of data in a relatively short time (Hidayat & Mursid, 2019). In the era of the industrial revolution 4.0, the use of information technology has become a necessity in daily activities that make it easier for public accountants to do their work so that they are more effective and efficient in producing quality audits.

Based on the explanation above, the following hypothesis can be formulated:

H2: The use of information technology has a positive effect on audit quality

Auditor Competence and Use of Information Technology to Produce Quality Audits in the 4.0 Industrial Revolution Era.

The results show that auditors need to have sufficient professional competence and skills in conducting audits, especially in the field of information technology that requires high quality (Nguyen, et al, 2020). Auditor competence and the use of information technology have a significant positive effect on the successful implementation of the e-audit system (Supriadi, et al, 2019).

Public accounting firms need to pay attention to the competence of auditors, especially in the field of auditing information technology which will have an impact on good quality audits (Setiawan, et al, 2020). Utilization of information technology can improve audit quality and make it easier for auditors to detect fraud so that it will be an effort to prevent fraud that occurs (Putra, et al, 20

Based on the explanation above, the following hypothesis can be formulated:

H3: Auditor competence and [the use of information technology has a positive effect on quality audits

- Population And Sample

The population of this study refers to the IAPI directory in 2021. The number of public accounting

firms in South Jakarta is 115 units. The population of this study uses the assumption of 2 auditors as the object of research for each public accounting firm. Therefore, the population of this study is 230 auditors.

Based on the Slovin calculation technique above, it can be seen that the number of samples in this study was 70 respondents or around 30.43% of the population. Samples are classified based on certain characteristics (purposive sampling). The criteria for the sample in this research are:

- 1) Respondents have undergraduate education (S1)
- 2) Respondents have experience as an auditor for at least 5 years

III. RESEARCH METHODOLOGY

- Multiple Linear Regression Test

Multiple linear regression analysis is a linear relationship between two or more independent variables with one dependent variable which is used to determine whether there is an influence between variables. The following are the results of multiple linear regression testing using SPSS:

Table of Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	16,343	5,354		3,052	0,003
Auditors competiti on	0,264	0,074	0,41	3,588	0,001
Use of technolo gy informat ion	0,166	0,062	0,306	2,679	0,01

Source: SPSS V.24 data processing results

From the output results that have been obtained from the regression coefficients above, the regression equation can be made as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \epsilon$$

$$Y = 16,343 + 0,264X_1 + 0,166X_2 + \epsilon$$

From the above equation, it can be interpreted as follows:

1. The constant value is 16,343, which means that the competence of auditors and the use of information technology is constant for quality audit reports.
2. The value of the X1 coefficient is 0.264. The value of the X1 coefficient is positive, meaning that the influence of the auditor's competence in producing quality audits is positive.
3. The value of the X2 coefficient is 0.166. The value of the X2 coefficient is positive, meaning that the effect of using information technology in producing quality audits is positive.

HYPOTHESIS TESTING

Partial Test (t Test)

The statistical test is to look at the t-count and t-table. Where t-count is obtained from SPSS output and t-table based on statistical tables, with a significance level of 5% and the value of degrees of freedom (df) using the formula $df = n - k - 1$. Then the decision-making rules are:

- If $t\text{-count} > t\text{-table} \rightarrow H_0$ is rejected (there is a significant relationship)
- If $t\text{-count} < t\text{-table} \rightarrow H_0$ is accepted (no significant relationship)

If the error rate of a variable is $> 5\%$, it means that the variable is not significant. The results of partial hypothesis testing using SPSS can be seen in the following table:

Table Partial Test Results (t Test)

Model	nstandardized Coefficients		Standardized Coefficients	<i>t</i>	Sig.
	<i>B</i>	Std. Error	<i>Beta</i>		
(Constant)	16,343	5,354		3,052	0,003
Auditors competition	0,264	0,074	0,41	3,588	0,001
Use of technology information	0,166	0,062	0,306	2,679	0,01

Source: SPSS V.24 data processing results

The t-table value obtained is 2.004 (df = 55). Based on the output results in table 4.16, it can be seen that each variable is as follows:

1. Auditor Competency Variables on Quality Audit Reports

From the Coefficients table, the value of t-count = 3.588, which means $t\text{-count} > t\text{-table}$ ($3,588 > 2.004$) with a significance of $0.001 < 0.05$. So that H_0 is rejected and H_a is accepted, thus partially auditor competence variable has a significant effect on audit quality.

2. The Variable Use of Information Technology on Quality Audits.

From the Coefficients table, the value of t-count = 2.679, which means $t\text{-count} > t\text{-table}$ ($2,679 > 2.004$) with a significance of $0.01 < 0.05$. So that H_0 is rejected and H_a is accepted, partially the use of information technology has a significant effect on audit quality.

IV. RESULTS AND DISCUSSION

The influence of auditor competence in producing quality audits in the industrial revolution era

Based on the results of the SPSS test, the auditor's competence variable shows the coefficient regression of 3,588. The value of $t\text{-count} > t\text{-table}$ ($3.588 > 2.004$) so that H_1 is accepted, this means there is an influence of auditor competence in producing quality audits in the era of the industrial revolution 4.0 on auditors who work in public accounting firms in the South Jakarta area. In addition, the significant probability value of auditor competence is 0.001 and less than 0.05, it can be stated that auditor competence has a significant effect in producing quality audits in the era of the industrial revolution 4.0 for auditors who work in public accounting firms in the South Jakarta area.

The results of this study are in line with research conducted by In & Asyik (2019) and Rifoaffa & Zaldin (2020) which state that competence has a significant effect on the quality of audit reports, meaning that auditors who have competence in their fields and other related fields will produce more quality audits. compared to auditors who have no or less competence. The more competent the

auditor, the audit quality produced by an auditor will also increase (Prasanti, et al, 2019)

Use of Information Technology in producing Quality Audits in the 4.0 Industrial Revolution Era

Based on the SPSS test results, the variable using information technology shows a regression coefficient of 2.679. The value of $t\text{-count} > t\text{-table}$ ($2.679 > 2.004$) so that H_2 is accepted, this means that there is an effect of using information technology in producing quality audits in the era of the industrial revolution 4.0 on auditors who work in public accounting firms in the South Jakarta area. In addition, the significant probability value of using information technology is 0.01 and less than 0.05, it can be stated that the use of information technology has a significant effect in producing quality audits in the era of the industrial revolution 4.0 on auditors who work in public accounting firms in the South Jakarta area.

The results of this study are in line with research conducted by Hidayat (2020) which states that mastery of information technology affects audit quality. Information technology can be a very valuable tool to carry out audit activities more effectively and efficiently (Oktavia, 2015). Auditors who work using information technology will produce more quality audit reports, because the work carried out by an auditor becomes more effective and efficient with the development and use of information technology, so that they can produce quality audit.

Auditor Competence and Use of Information Technology in producing Quality Audits in the Industrial Revolution Era 4.0

Based on the SPSS test results, the Auditor Competence and Information Technology Use variable shows the $f\text{-count}$ value obtained is 13.139 while the $f\text{-table}$ value is 3.16. Then it can be seen that the $f\text{-count}$ value is $13.139 > f\text{-table}$ 3.16 ($df_1=2$, $df_2=55$) with a significant level of $0.000 < 0.05$ so H_3 is accepted, this means that there is an effect of auditor competence and the use of information technology together. The same (simultaneous) has a significant effect on quality audits in the era of the industrial revolution 4.0 on auditors who work in public accounting firms in the South Jakarta area.

Utilization of information technology can improve audit quality and make it easier for auditors to detect fraud so that it will be an effort to prevent fraud that occurs (Putra, et al, 2021). A competent auditor will produce a quality audit because the auditor has knowledge and ability in their field.

However, in the era of the industrial revolution 4.0 as it is today, competence alone is not enough to produce quality audits, auditors need to adapt to existing technological developments by utilizing the use of information technology in the auditing process so that work becomes effective and efficient so that they can produce quality audits.

CONCLUSION

The results of empirical evidence show that there is an effect of auditor competence and the use of information technology on quality audits, either partially or simultaneously. The results of this test are supported by the concept that the competence of auditors and the use of information technology are needed to facilitate auditors in producing quality audits.

With the industrial revolution 4.0, the role of auditors is required to adapt more quickly. Various ways are needed so that auditors can improve their competence. Auditors need to adapt to existing technological developments by utilizing the use of information technology in the auditing process so that work becomes effective and efficient so that they can produce quality audits. Public trust in a company's financial statements is largely determined by the quality of the financial statements. One of the characteristics of quality financial reports is the existence of audits carried out by auditors. Users of financial statements use quality audit reports to provide assurance on the company's financial statements.

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