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## THE INFLUENCE OF AUDITOR PROFESSIONALISM, EXPERIENCE AND KNOWLEDGE ON AUDIT QUALITY AND RELIGIOSITY AS MODERATING VARIABLES

Nona Maulina<sup>1</sup>, Syukriy Abdullah<sup>2</sup>, Fifi Yusmita<sup>3</sup>

Universitas Syah Kuala, Banda Aceh, Indonesia

nonakunansi@gmail.com<sup>1</sup>, syukriyabdullah@usk.ac.id<sup>2</sup>, fifiyusmitaaceh@usk.ac.id<sup>3</sup>

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KEYWORDS	ABSTRACT
professionalism, experience, knowledge, religiosity, and audit quality.	Audit quality is very important in carrying out audit activities because good audit quality will produce reliable and honest results without any influence from related parties. Obtaining audit quality in government agencies is often constrained, due to lack of supervision, lack of human resources, professional experience, knowledge, and religiosity of auditors. This study aims to determine the positive influence of professionalism, experience, knowledge, and religiosity of auditors partially on audit quality at the Aceh Besar Inspectorate. This study used quantitative methods. The population in this study was all employees of the Aceh Besar Inspectorate. While the sample of this study was the auditors of the Aceh Besar Yogyakarta Inspectorate which amounted to 47 employees. The sampling technique is purposive sampling. This study used primary data by conducting a survey through the distribution of questionnaires. Respondents in this study amounted to 47 people. The results showed that professionalism of experience had a positive effect on audit quality in Aceh Besar, knowledge and religiosity did not affect audit quality. And professionalism of experience, knowledge and religiosity is not able to moderate the quality of audits. Based on the results of the study, it can be concluded that professionalism and experience have a positive influence on the quality of audits in Aceh Besar. Therefore, efforts are needed to improve the professionalism and experience of auditors in order to provide quality audit results.

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Corresponding Author: Nona Maulina\*

E-mail: nonakunansi@gmail.com

### INTRODUCTION

Based on Regulation of the Minister of State for Administrative Reform Number 05 of 2008 concerning Government Internal Audit Standards, auditing is a process of identifying problems, analyzing and evaluating evidence that is carried out independently, objectively and professionally based on auditing standards (Setiawan & Mustofa, 2013). Based on these regulations, it is known that the purpose of an audit is to assess the truth, accuracy, credibility, effectiveness, efficiency and reliability of the information on the implementation of the duties and functions of government agencies (Tarigan et al., 2021).

According to (IAPI, 2020), an audit is categorized as quality if the auditor optimizes his services based on the Professional Standards for Public Accountants (SPAP) and applicable law (Wardhani & Satyawan, 2021). This means that the auditor is required to comply with the code of ethics. Moreover, according (Djanegara, 2017) defines that audit quality is the most crucial factor to study, especially for users of reports that have been audited, because audit opinions will be the basis for decision-making by investors and other stakeholders if competent auditors do not audit the audited financial statements, the resulting opinion will be of low quality. It may result in errors when the report user decides.

According to (Zhang, 2016), defining audit quality is an examination that has quantity because of the ability to provide independent capabilities for accounting credibility, which improves the allocation of resources and increases efficiency. According to (Djanegara, 2017), in theory, the perspective of audit quality can be seen from three fundamental aspects, namely (input, output and context). The first input factor is the auditor's attributes, such as the auditor's expertise and experience, ethical values, mindset, audit process, including audit methodology, the effectiveness of audit tools, and availability of other technical supports (Swastika et al., 2016). The influencing factor of audit output is very important to audit quality because it is a primary consideration for stakeholders in assessing audit quality. The auditor's report positively affects audit quality if the audit results submitted are precise, accompanied by communication of problems that occur and are found with those responsible for governance (Rosdiani, 2011).

The current phenomenon is that the district/city inspectorate APIP must effectively perform supervisory duties. This can be seen from the results of audits by the Financial Audit Agency on implementing APBD management in various regions (Koto, 2018). It can be seen that many findings were found, both from administrative and financial partners. The findings of the Supreme Audit Agency identified that the inspectorate had not been able to carry out its duties and functions properly and demonstrated APIP's inability to assess and detect potential fraud (results of the 2013 Indonesian Government Internal Auditors Association conference, BPKP, 2013b: 9) (Nasriana & Abdullah, 2015). In other words, the audit carried out by the APIP inspectorate has not resulted in audit quality as expected.

What is happening currently is that several corruption cases have occurred in Aceh Besar Regency. One of them happened in one village. The suspect, a former *keuchik* or village head, is known to have committed a criminal act of corruption by misusing village funds for the 2019 and 2020 fiscal years, where the suspect did not make a budget accountability report for activities in the 2020 fiscal year. The consequences of the suspect's actions are based on the Calculation of State Financial Losses (PKKN) the suspect has caused losses to the state of up to IDR. 423.7 million.

Good audit quality certainly cannot be formed just like that. There are several influencing factors, one of which is professionalism. Professionalism is a must for an auditor in carrying out his duties; the professional capabilities of an auditor will be related to the results of his individual work so that in the end it can provide confidence in the financial reports of an institution (Rosliana, 2019). Auditors with high professionalism will make a good contribution. Decision-makers can trust them (Fietoria & Stefany, 2016) to research conducted by (Mutmainah, 2022). Professional scepticism has a significant effect on audit quality. The more sceptical the auditor is in carrying out his duties, the higher the quality of the resulting audit.

This research is a development of previous research conducted by (Dewi, n.d.) but in this study, the researchers added another variable, namely the level of religiosity, as a moderator; the reason added the religiosity variable in this study was that Aceh is the Veranda of Mecca which is thick with the religion it adheres to, the researcher chose to research at the Aceh Besar Inspectorate Office, which is a supervisor who has a strategic position and role where the Aceh Besar Inspectorate is the foundation in charge of overseeing the implementation of programs contained in the Regional Revenue and Expenditure Budget (APBD). Based on the above background, the purpose of this study is to determine and analyze the influence of professionalism, experience, and knowledge of auditors on audit quality and religiosity as moderating variables.

## METHODS

A research design is a blueprint or plan for data collection, measurement, and analysis, created to answer research questions. Research design includes a range of rational decision-making choices, issues related to decisions regarding study objectives (exploitation, descriptive, hypothesis testing), location (i.e., study context), the appropriate type of research (investigative type), degree of research manipulation and control (level of research intervention), temporal aspects (time horizon) and level of data analysis (unit of analysis), are integral to the research design.

Population refers to a group of interesting people, events or things that you want to study (Sekaran & Bougie, 2020). The population in this study were all auditors assigned to the Aceh Besar Inspectorate. Sampling is the process of selecting the right individuals, objects or events to be able to represent the entire population (Sekaran & Bougie, 2020). The sample of this research is the auditor assigned to the Aceh Besar Inspectorate.

The data used in this study is primary data, namely data obtained directly by distributing questionnaires to respondents determined using a questionnaire. Questionnaires will later be distributed to the Aceh Besar Inspectorate Auditors. Primary data collection is obtained from the respondents' answers to the questions in the questionnaire. The Likert scale is used to measure the data in this study. The scale used contains five choices with different scores for each choice.

## RESULTS AND DISCUSSION

### Validity Testing

**Table 1. Validity Test Results**

Statement	Variable	Sig. (2-tailed)	Pearson Correlation	Critical R Value 5%	Desc
Ka. 1		0.000	316		
Ka. 2	Quality audits	0.000	472	0.288	Valid
Ka. 3		0.000	503		
Ka. 4		0.000	486		
Ka. 5		0.000	753		
Pros. 1		0.000	747		
Pro.2	Professionalism	0.000	445	0.288	Valid
Pro.3		0.000	315		
Pros..4		0.000	545		
Pros..5		0.000	392		
Plan. 1		0.000	551		
Plmn. 2	Experience	0.000	652	0.288	Valid
Plmn. 3		0.000	605		
Plan. 4		0.000	753		
Pthn. 1	Knowledge	0.000	708	0.288	Valid
Pthn. 2		0.000	411		
Pthn. 3		0.000	389		
Pthn. 4		0.000	619		
TG. 1	Level Religiosity	0.000	431	0.288	Valid
TG. 2		0.000	388		
TG. 3		0.000	647		
TG. 4		0.000	679		

Source: SPSS Output 22 (2022)

Based on Table 1, it can be explained that all the variables used in this study were declared valid because they had a significance value of less than 0.05, meaning that all the questions contained in the research questionnaire were declared valid to be continued with more in-depth research so that all indicator items from each -each variable in this study has fulfilled the requirements for further testing.

**Reliability Testing****Table 2. Research Variable Reliability**

Variable	Variable Items	Alpha value	Desc
Audit Quality	5	0.759	reliable
Professionalism	5	0.650	reliable
Experience	4	0.727	reliable
Knowledge	4	0.959	reliable
Religiosity Level	4	0.685	reliable

Source: SPSS Output 22 (2022)

Based on the reliability analysis, the alpha value is  $> 0.600$ . Malhotra (2015: 235). Thus, the measurement of the reliability of the research variables shows that the measurement of reliability meets credibility.

**Classical Assumption Testing****Normality test****Table 3. Normality Test Results**

N		47
Normal Parameters <sup>a, b</sup>	Means	.0000000
	Std. Deviation	.97623725
Most Extreme Differences	absolute	.124
	Positive	.075
	Negative	-.124
Test Statistics		.124
Symp. Sig. (2-tailed)		.67 <sup>c, d</sup>

Source: SPSS Output 22 (2022)

Based on Table 3, it is known that the sig value in the normality test is  $0.67 > 0.05$ . In the One-Sample Kolmogorov-Smirnov Test, the variables that have Asymp. Sig (2-tailed) above the significant level of 0.05 means that these variables have a normal distribution (Ghozali, 2016).

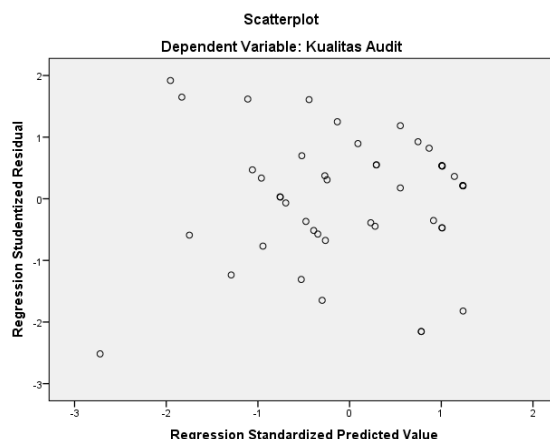
**Multicollinearity Test****Table 4. Multicollinearity Test Results**

Independent Variable	tolerance	VIF	Information
Professionalism	0.747	1,339	There is no multicollinearity
Experience	0.403	2,481	There is no multicollinearity
Knowledge	0.520	1924	There is no multicollinearity
Religiosity	0.518	1932	There is no multicollinearity

Source: SPSS Output 22 (2022)

Based on Table 4, it is known that the tolerance value of the independent variable has a value of more than 0.10. The VIF value is below the value of 10. According to (Ghozali, 2016) a regression model indicates multicollinearity if the tolerance value is less than 0.10 and the VIF value is more than 10. The conclusion is that the independent variable regression model does not have multicollinearity and meets the multicollinearity test assumptions.

**Heteroscedasticity Test**



**Figure 1. Heteroscedasticity Test Results**

This study shows that the data is spread randomly, so it can be ascertained that there is no heteroscedasticity problem.

**Multiple Linear Regression Test Results**

**Table 5. Multiple Regression Results**

Variable	B	t value	Sign Value	R/ R <sup>2</sup> / Adj. R <sup>2</sup>	F/Sig
Professionalism	0.323	3,502	0.001	0.823/	22,053/ 0.000
Experience	0.691	3,997	0.000	0.677/	
Knowledge	0.004	0.028	0.978	0.647	
Religiosity	0.067	0.408	0.686		

Source: SPSS Output 22 (2022)

Based on the test results for the coefficient of determination above, the R-value is 0.823, which indicates a relationship between Professionalism, Experience, Knowledge and the Level of Religiosity on Audit Quality of 0.823 or 82.3%. Meanwhile, the value of R Square (R<sup>2</sup>) is 0.677, which indicates that 67.7% of audit quality is influenced by professionalism, experience, knowledge and level of religiosity. Other variables outside the research influence the remaining 32.3%.

**Simultaneous Test**

**Table 6. Simultaneous F-Test Results**

Model	Sum of Squares	df	MeanSquare	F	Sig.
1 Regression	92075	4	23019	22053	.000 <sup>b</sup>

Based on table 6 above, the multiple regression test shows a calculated F value of 22,053 with a significance value of 0.000 or less than 0.05, while the F table is at a significance level of 0.05 and degrees of freedom (df) is  $df = nk - 1 = 47 - 5 - 1 = 41$  obtained a value of 0.308, Thus the value of R count  $> R$  table ( $22.053 > 0.308$ ) Likewise with a significance value of  $< 0.05$  ( $0.000 < 0.05$ ). Then  $H_a$  is accepted and  $H_o$  is rejected. This shows that there is a simultaneous influence of Professionalism, Experience, Knowledge, and Level of Religiosity on Audi's Quality.

## Partial Test

Table 8. T-Test Results - Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	1,477	2,573		.574	.569
1 Professionalism (X <sub>1</sub> )	.323	.092	.355	3,502	.001
Experience (X <sub>2</sub> )	.691	.173	.552	3,997	.000
Knowledge (X <sub>3</sub> )	.004	.157	.003	.028	.978
Religiosity (X <sub>4</sub> )	.067	.164	.050	.408	.686

Based on Table 14, the multiple linear regression equation can be compiled as follows:

$$Y = 1.477 + 0.323X_1 + 0.691X_2 + 0.004X_3 + 0.067X_4 + e$$

Based on the regression equation, it can be explained that:

1. The constant value of 0.1.477. This shows that Professionalism, Experience, Knowledge, and Religiosity Level is zero on Audit Quality, which is 0.1.477.
2. The professionalism regression coefficient of 0.323. This shows that if the audit quality increases by one unit, professionalism will increase by 0.323. This means that if the quality of the audit has increased, then it is part of the increase in the professionalism of the examiner. The professionalism of the examiners will make it easy for the Aceh Besar Inspectorate to improve their quality in conducting inspections.
3. The regression coefficient of the Examiner's Experience is 0.691. This shows that if the audit quality increases by one unit, the examiner's experience will increase by 0.691. This means that if the Examiner's Audit Quality has increased then it is part of the Examiner's Experience owned by the examiner. Examiner experience possessed by the examiner will facilitate the examiner in reporting the results of his examination.
4. The knowledge regression coefficient of 0.004. This shows that if the quality of the audit increases by one unit, the examiner's knowledge will increase by 0.004. This means that if audit quality has increased, it will foster a sense of public trust in the resulting audit quality.
5. The regression coefficient of the level of religiosity is 0.067. This shows that if the audit quality increases by one unit, the level of religiosity will increase by 0.067. This means that if the quality of the audit has increased, then it is part of the level of religiosity owned by the examiner. The level of religiosity that the examiner has will improve their quality in conducting the examination.

## CONCLUSION

This study aims to examine the factors that influence Professionalism, Experience, Knowledge of Audit Quality, and the Level of Religiosity as a Moderator. Based on the results of the discussion that has been carried out, the following is obtained: Auditor Professionalism has a positive effect on Audit Quality in the Aceh Besar Inspectorate. Auditor Experience positively affects Audit Quality at the Aceh Besar Inspectorate. Auditor Knowledge does not positively affect Audit Quality at the Aceh Besar Inspectorate. Auditor Religiosity Level has no positive effect on Audit Quality at the Aceh Besar Inspectorate. The religiosity level cannot moderate professionalism's effect on audit quality at the Aceh Besar Inspectorate. The level of religiosity cannot moderate the effect of experience on audit quality at the Aceh Besar Inspectorate. The level of religiosity cannot moderate the effect of knowledge on audit quality at the Aceh Besar Inspectorate.

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