

Research.

## THE INFLUENCE OF APPLICATION SYSTEM QUALITY CONTROL IN THE PERFORMANCE OF AUDITORS (EMPIRICAL STUDIES) ABC KAP IN SOUTH JAKARTA IN 2009 – 2013

By:

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**Abstract.** *This study has the objective to determine the effect the independence, professionalism, professional ethics and integrity of client understanding of the performance of the auditors on an empirical study of the public accounting firm ABC in South Jakarta. The method used in sampling is convenience sampling. The number of questionnaires distributed 150 questionnaires. However, the back and can be used for further analysis of 120 questionnaires. Analysis of the data is to use multiple linear regression coefficient of determination see, the value of F statistics and statistical t. Results of this study showed that the independence, professionalism and ethics of the profession positive effect on the performance of auditors while understanding client integrity negative effect on the performance of auditors.*

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**Keywords:** *Independent, Profesionalisme, Ethic of Professional, Client Integrity and Auditors Performance*

### INTRODUCTION

Liberalization accountant ASEAN services within the framework of AFTA 2015, apparently no problem for profession lightly. Intense competition with neighboring accountant on the field, it is not simple problems, when referring to the strength of position in an asean map. System quality control one factor for accountant and accountant office has made a person or company be in nadir maturity and application of moral in developing business. And whether that is because demands or as a hence firm or clients needing an office public accountant. The accountant public services cannot be separated from the economic activities more advanced entity that required to explain the accountability and transparency (Novi, and friends, 2013).

An essential part of quality control system that is both integrity and objectivity the public accountant started doubtful. Period of time in 10 this year (2004 to 2014) there are some office accountant frozen and given administrative sanctions by the finance minister of Indonesia. The problem is linked doubtful integrity and objectivity in running quality control system applied in implementing the job and breaking standard auditing (SA) and accountant professional standards public (SPAP) that had taken and implemented.

The main characteristics of a profession accountant the public is independence. A auditors must have good personality, adequate knowledge, and the skills in the field (Sukriah, dkk., 2009) independence and objectivity of profession (Cezair Audit, 2010). Besides independence and professionalism factors that impact on the performance of auditors is ethics profession. Herawaty and Susanto (2009) said that ethics the should code of conduct accountant Indonesia, the governing behavior relations between public accountant and his colleagues and the profession with the community.

Research on quality control system in kap. And the application of independence, professionalism and ethics profession has examined by M. Ikbali (2008), K.M. Dinata dkk (2013) and Novi dkk (2013). M. Ikbali presents research that the implementation of quality control system (public policy, personnel, management audit, inspection and review) at an institute of non affiliation in Jakarta the results the implementation level quality control system at the public accountant in Jakarta not affiliated high.

This research replicate of research K. M. Dinata (2013) and researchers add one variable in research and understanding integrity clients who is concern that integrity client is make good

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governance which is GCG who play an important role in control system quality and management will create a more open and transparent. Research gap this research among other Gunawan (according to 2006) assess quality control namely the performance of auditors not influenced by the independence of and in the concept of the understanding of clients and this is according to research Trisnarningsih (2007) performance of auditors not significant impact on this concept. While this research add the variable because of kap. On understanding of integrity clients or element of a crucial where kap. And the auditors can evaluate over more information in the top clients and can consider the state or special attention or having risk who do not fair. So impact on performance in the hood auditor (bulletin public accountant, 2010). The difference the study to research conducted K. M. Dinata dkk such as 1 ) the influence independence of, professional and ethics profession of the performance of the kap auditors. In Bali, while in this research using empirical kap studies. ABC in south Jakarta by a period of the year 2009 - 2013 .2 ) research K. M. Dinata dkk there are three independent variable the independence of, professional and ethics profession while this research using four independent variable by adding one variable independent namely understanding integrity clients. The purpose and contribution research:

1. The application of quality control system in independence of of the performance of the auditors has been applied ABC kap.
2. The application of quality control system in professional of the performance of the auditors has been applied ABC kap.
3. The application of quality control system in ethics profession of the performance of the auditors has been applied by the ABC kap.
4. The application of sisten quality control in understanding integrity clients of the performance of the auditors has been applied the Abc kap.

## **LIBRARY REVIEW, RESEARCH PARADIGM, AND HYPOTHESES OF THE RESEARCH**

### **1. Theoretical**

Good corporate governance (GCG) according national Governance Committee (KNKG, 2006) is One of pillars the market economy system Corporate governance closely related to the good faith of the companies that execute them or business climate in a country. Implementation of GCG encourage the creation of fair competition and business conducive climate. Good Corporate Governance is defined as a system that regulates and controls the company to create value added (value added) to all stakeholders.

### **2. Theory Auditing is a guideline in the implementation of the audit that is normative. An auditor in performing the audit must implement audit procedures in accordance with the standards accepted by the public. Mautz and Sharaf (1993: 80) states that there are five concepts in auditing theory that evidence, audit due care, fair presentation, independence, and ethical conduct .**

### **3. The Theory Atributsi**

A theory that explain a person behavior .The theory is based on how someone explain the behavior of others or oneself. Fritz Heider (1958) said that a person behavior it could because the internal factor (called the attribution) internal and external caused by factor (the attribution external). the internal factor for example the ability, knowledge and business, while factor external can be a chance, and also the environment.

### **4. Quality Control System**

Quality control system constituting a standard which should be owned by an office public accountant and used as guidelines in terms of accounting and implementation audits (anonymous, 2000). Every professional the auditors have to invoke themselves with the standards of existing as a measure of their performance (Arens et al, 2005). While formal approach used in controlling the implementation of an audit is quality control system. (Flint, 1988; Arens et al, 2005; IAI, 2001). Where according to Arens, Elder and Beasley (2005) there are five elements of system quality control;

- a. independence, integrity and obyectivity,
- b. personal management,
- c. acceptance and continuation of clients and engagements,
- d. engagement performance, and

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e. monitoring.

## **RESEARCH METHODOLOGY**

- A. The kind of research in carrying out this study, researchers used the kind of research causal with a view test that hypothesis about the effects of the four the independent variable against one the dependent variable.
- B. The definition and operation variable  
The dependent variable or variable bound is variable that influenced who come as a result, as a result of the variable free. The dependent variable for here is the performance of an auditor. The independent variable or variable free was an variables affecting or were the revisions or the emergence of signs of the dependent variable. The independent variable here is the independence of the, professionalism The professional ethics and understanding the integrity of clients.
- C. The Measurement of Variable  
The measurement of a variable in this research is by the scale of the interval which is where the auditors are asked to choose one of the answers in quitionaire that is consistent with an alternative persepctions among the answer which has been provided.
- D. The population and sample research  
The sample technique research uses the convenience of sampling the election of sampling based on ease, so researchers can give the questionnaire handing out kuiesioner the direct impact on all kap auditors ABC in Jakarta because this case studies and auditors which is chosen and filling is experienced audit and study the case in kap. ABC five years 2009 to 2013 with various cases audit handled and client him and tenure auditors.
- E. Data collection techniques  
Engineering data collection is by spreading the questionnaire to auditors in the hood. ABC in jakarta to get primary data with spread around 150 the questionnaire in the form of questions written done directly by researchers to auditors hood. ABC in south Jakarta and also with direct observation in kap. ABC in south Jakarta.
- F. **Analysis Methods**  
Data analysis is a process simplification data into a more easily be read and interpreted. Using quantitative methods expected to get the measurement result of an accurate given respondents so that data shaped the figure can be processed by using statistics method.

## **THE RESULTS OF ANALYSIS AND DISCUSSION**

### **A. Descriptive Statistics**

This report is written with empirical studies the office public accountant ABC in Jakarta the past 2009 to 2013. This research using convenience of sampling and researchers has spread the questionnaire 150 copies for all an auditor who considered represent in range the past empirical studies above the office public accountant ABC in Jakarta, who responded by 120 auditor (response rate by 80 percent), where to 120 kuisisioner that have been fitted by each respondents qualified for analysis Research is done by empirical study in kantor akuntan publik ABC in Jakarta the past 2009 to 2013.

**Table 1.**  
Details of the division of the questionnaire

Description	Amount
Questionnaires were distributed	150
Questionnaires were returned	120
Questionnaires which can be processed	120
The rate of return (response rate)	80 %

Source: Primary data examined

Table 1 above shows that 150 questionnaires by researchers to the auditors in KAP ABC in Jakarta used as a source of research and processed as the primary of data 120 or by 80 %

**Table 2.**  
Characteristics of Respondents

Description	Frequency Number	Procentage
Number of respondents	120	100%
<b>Gender</b>		
Male	75	62,5 %
Female	45	37,5%
<b>Education :</b>		
S2	15	12,5%
S1	95	79,2%
D3	10	8,3%
<b>Jabatan :</b>		
Manager	2	1,7%
Supervisor	10	8,3%
Senior Auditor	80	66,7%
Junior Auditor	28	23,3%
<b>Length of work:</b>		
> 5 Tahun	30	25%
3 – 5 Tahun	55	45,8%
< 3 Tahun	35	29,2%

Source: Primary data examined

**Table 3**  
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Independent (X1)	120	2.09	4.91	3.5470	.86782
Professionalism (X2)	120	1.93	5.00	3.5217	.86465
Ethics (X3)	120	2.14	5.00	3.6554	.85592
Integrity (X4)	120	1.88	5.00	3.5833	.89588
Kinerja (Y)	120	1.83	4.92	3.5632	.84812
Valid N (listwise)	120				

**B. Test the quality of data**

**1. Validity Test**

Test validity used to measure legal or valid whereabouts of a kuisioner. A measuring instrument said valid if it is said carefully about variable measured.

**Table 4.**  
**Validity Test Pearson Correlation**

Correlations		Independensi (X1)	Profesionalisme (X2)	Etika (X3)	Integritas (X4)	Kinerja (Y)
Independent (X1)	Pearson Correlation	1	.303**	.213	.646**	.369**
	Sig. (2-tailed)		.001	.019	.000	.000
	N	120	120	120	120	120
Professionalism (X2)	Pearson Correlation	.303**	1	.193	.675**	.319**
	Sig. (2-tailed)	.001		.034	.000	.000
	N	120	120	120	120	120
Ethics(X3)	Pearson Correlation	.213	.193	1	.550**	.314**
	Sig. (2-tailed)	.019	.034		.000	.000
	N	120	120	120	120	120
Integrity (X4)	Pearson Correlation	.646**	.675**	.550**	1	.373**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	120	120	120	120	120
Performance (Y)	Pearson Correlation	.369**	.319**	.314**	.373**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	120	120	120	120	120

Score Correlated Item - total; Correlation with the calculated r table. If r is bigger than r table and a positive value, the item or question or these indicators declared invalid.

A. Reliability test

**Table 6.**  
**Indepence Reability test**  
**Reliability Statistics**

Cronbach's Alpha	N of Items
.929	11

**Table 7.**  
**Profesionalism Reliability Statistics test**

Cronbach's Alpha	N of Items
.948	15

**Table 8.**  
**Professional ethics Reliability Statistics Test**

Cronbach's Alpha	N of Items
.943	14

**Table 9.**  
**Reliability test Comprehension Integrity Client**  
**Reliability Statistics**

Cronbach's Alpha	N of Items
.921	8

**Tabel 10**  
**Performance Auditor Reliability test**  
**Reliability Statistics**

Cronbach's Alpha	N of Items
.927	12

The results of calculation above shows that the instrument for  $X_1$ ,  $X_2$ ,  $X_3$ ,  $X_4$  and  $Y$  have the reliability figures are very high (Cronbach's alpha  $\geq 0.70$ ), because according Nunnaly (1994) and Hinkle (2004) or an index commonly used in social

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studies, if the figure Cronbach's Alpha ( $\alpha$ ) above 0.70 indicates that the instrument to measure the construct or variable is reliable.

## B. Classical Assumption Test

### 1. Test Multicollinearity

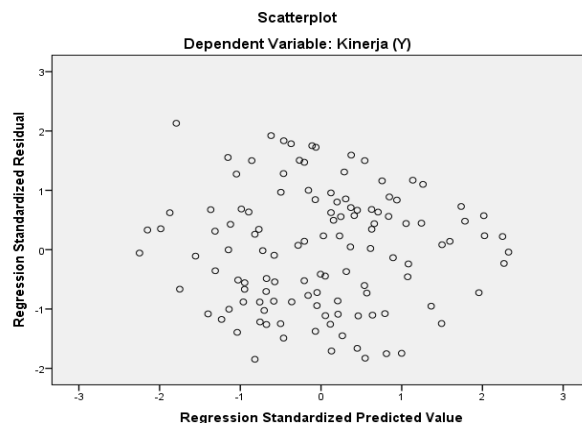
**Table 11.**  
Test Multicollinearity

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.914	.456		2.007	.047		
Independensi (X1)	.360	.113	.368	3.191	.002	.496	2.014
Profesionalisme (X2)	.309	.119	.315	2.590	.011	.447	2.239
Etika (X3)	.309	.106	.311	2.909	.004	.576	1.737
Integritas (X4)	-.235	.171	-.248	-1.376	.172	.203	4.931

Source: Primary data examined

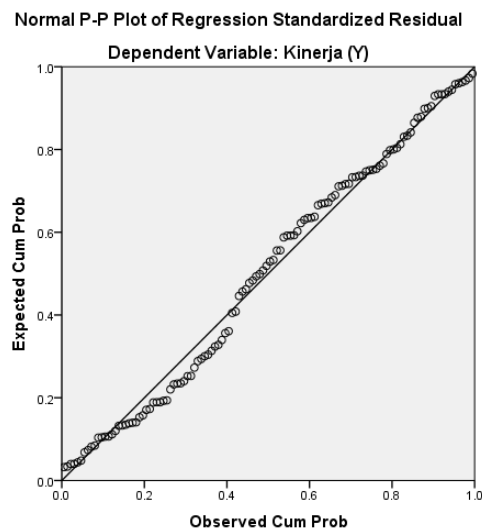
According to VIF value under 10, and tolerance value  $> 0.1$ , no multicollinearity independent variable.

### 2. Heteroscedastisity test



Based on the scatterplot diagram above, the data seen that do not form a particular pattern (scattered irregularly). It means free of problems heteroscedasticity empirically models.

### 3. Normality data test



Based on the graphic display P-plot it can be concluded that the dots spread around the diagonal line, and its distribution follows the direction of the diagonal.

**Table 12**  
**Kolmogorov-Smirnov**  
**One-Sample Kolmogorov-Smirnov Test**

		Standardized Residual
Normal Parameters <sup>a,b</sup>	N	120
	Mean	.0000000
Most Extreme Differences	Std. Deviation	.98304962
	Absolute	.069
	Positive	.069
Test Statistic	Negative	-.056
	Asymp. Sig. (2-tailed)	.069
		.200 <sup>c,d</sup>

#### Hipotesis:

$H_0$  : data on normal distribution

$H_1$  : data not normal distribution

If the probability (sig) > 0.05 then  $H_0$  is not rejected if the probability (sig) < 0.05 then  $H_0$  is rejected. Based in Table 12 in sig value = 0.200 > 0.05, so  $H_0$  is not rejected, which that mean data residual normal distribution.



**D. Hypothesis testing**

1. Determination coefficient test ( $R^2$ )

**Table 13.**  
**Determination coefficient test ( $R^2$ )**

<b>Model Summary<sup>b</sup></b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 <sup>a</sup>	.241	.215	.75145

SPSS output display models of summary, the magnitude Rated R square is 0.241, meaning 24.1% of the variation auditor performance can be explained by the variation of the four independent variables independence, professionalism, professional ethics and integrity of client understanding, while the remaining 75.9% is explained by other factors outside the model.

2. Simultane significance test (F statistic test )

**Table 14**  
**Simultane Significance Test (uji statistik F)**

<b>ANOVA<sup>a</sup></b>					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	20.659	4	5.165	9.146	.000 <sup>b</sup>
Residual	64.938	115	.565		
Total	85.597	119			

Source: Primary data examined

Based on the results table 14 then if probability (sig) > 0.05 or F arithmetic < F table then  $H_0$  is not rejected, if probability (sig) < 0.05 or F count > F table then  $H_0$  rejected, which results in table above sig = 0.000 < 0.05, so the  $H_0$  is rejected, which means that the variable - independent variables together - the same effect on the dependent of variable.

Individual Parameter Significance test (test statistic t)

**Table 15.**  
**Statistics test t**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.914	.456		2.007	.047		
The independence (X1)	.360	.113	.368	3.191	.002	.496	2.014
Professionalism (X2)	.309	.119	.315	2.590	.011	.447	2.239
Ethics (X3)	.309	.106	.311	2.909	.004	.576	1.737
Integrity (X4)	-.235	.171	-.248	-1.376	.172	.203	4.931

Source: Primary data examined

1. In the above table of significant variables  $X_1 = 0.002 < 0.05$  so that  $H_0$  is rejected
2. In the above table of significant  $X_2 = 0.011 < 0.05$  so that  $H_0$  is rejected,
3. In the table above sig  $X_3 = 0.004 < 0.05$  so that  $H_0$  is rejected,
4. In the above table of significant variable  $X_4 = 0.172 < 0.05$  so that  $H_0$  is rejected,

$$Y = 0,914 + 0,360 \cdot X_1 + 0,309 \cdot X_2 + 0,309 \cdot X_3 - 0,235 \cdot X_4$$

Where :

- Y : Auditor Performance  
 $X_1$  : The independence  
 $X_2$  : Professionalism  
 $X_3$  : Professional ethics  
 $X_4$  : Comprehension Integrity Client

## CONCLUSION AND RECOMMENDATIONS

The results showed that:

1. Independence results prove positive effect on the performance of auditors it supports research K. M. Dinata (2013) and the study of Trisnaningsih (2007) which means that the higher independence of the auditor, the auditor's performance produced better.
2. Professionalism could be concluded positively affects the performance of auditor research is also consistent with the results of research Wahyudi and Aida (2006) which shows that the higher the level of professionalism of auditors then produced increasingly satisfactory performance.
3. Professional ethics can be summed positive effect on the performance of auditors these results together with the results of Kusuma (2012) and Herawaty and Susanto (2009) where the higher the auditor adhere to professional ethics then the resulting performance will be satisfactory.
4. Understanding of client integrity associated with GCG results showed that negative and no significant effect on the performance of auditors and the results of this study are consistent with Trisnaningsih (2007) are of the opinion that a negative or no significant effect on the

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performance of auditors in which the auditor weak understanding of client integrity in carrying out the profession audit has put forward the concept GCG then the resulting performance will decline in performance

#### Research limitations

1. Object fairly limited research that professional auditor in public accounting firms and only a small part of the Quality Control System in which researchers try to put more emphasis on four variables.
2. Control is crucial that it is still not able to walk properly so it remains to be demonstrated and also the existence of free market AFTA in 2015 with the principle of financial governance based GCG then the variable independence, professionalism, professional ethics and understanding of client integrity

#### Suggestions

1. For Companies and Auditors With the effect of the application of Quality Control System in the independence, professionalism and ethics of the profession, the KAP. ABC still retain an auditor in the performance improved, although still weak in understanding the integrity of client KAP variables. ABC living increase in the future in order to be able to support a positive performance that is useful to improve the quality of auditors that are reliable and able to compete in the AFTA, 2015.
2. For Further Research, this study also gives effect to the subsequent researchers who want to conduct similar research as the author did. Subsequent research could specify other factors that could increase the independence, professionalism, professional ethics and integrity of the client's understanding of the performance of the auditor because there are variable in quality control systems that have not been researched and developed the hypothesis.

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