

EFFECT OF ACCOUNTABILITY AND AUDIT KNOWLEDGE ON THE AUDITOR WORK QUALITY IN ACCOUNTING PUBLIC OFFICE MAKASSAR

¹MASNAWATY SANGKALA, ²ANAS ABDELSATAR MOHAMMAD SALAMEH,
³MUTAMAN KHALIL MOHMOUD JARRAR, ⁴ANDI RATNA SARI DEWI

E-mail: wati_4529@yahoo.co.id., salameh_anas@yahoo.com, mutaman.jarrar@yahoo.com, a.ratnasaridewi@gmail.com

Abstract - The purpose of this study was to examine the effect of accountability and knowledge of auditing to the work quality of auditors in the public accounting firms in Makassar. The independent variable used in this study was the Accountability (X1), Knowledge of Auditing (X2) and the dependent variable was the work quality of auditors (Y). The data used are primary data in the form of a questionnaire distributed to auditors in public accounting firms. The questionnaire distributed to respondents 40 and questionnaires returned as many as 31. This study uses a quantitative approach and using a multiple linear regression analysis. This study also uses the classical assumption test and hypothesis testing in the form of t statistical tests and statistical tests F. The results of this study indicate that simultaneously, accountability variables (X1) and knowledge of auditing (X2) have a significant effect on the work quality of auditors (Y). Partially, these two variables, namely accountability and knowledge of auditing have a positive effect on the work quality of auditors. Based on the classical assumption test performed, the first is the normality test in get the results of significant value indicates the data is normally distributed.

Keywords - Accountability, audit knowledge, work quality of auditors.

I. INTRODUCTION

Audit service to financial statements is the best known service compared to other services and also called by traditional service term. This service is a service often used by outsiders such as prospective investors, investors, creditors, Bapepam and other relevant parties to assess the company and make decisions related to the company. In this case, the public accountant serves as a third party connecting the company's management with outside parties concerned, to provide confidence that the financial statements presented by management can be trusted as the basis for making decisions.

The quality of work of this auditor will also indirectly affect the right or wrong decision will be taken and affect the quality of audit results. According to Tan and Alison (1999: 209) "the quality of the audit work is related to how well a job is accomplished compared to predetermined criteria". For the auditor, the quality of work is viewed from the quality of the resulting audit judged by how many auditors provide the correct response of any completed audit work.

Qualified or not an auditor will affect the final conclusion of the auditor and indirectly will affect whether or not the decision will be taken by outsiders. So auditors are required to have a sense of responsibility (accountability) in every carry out their work and have a professional attitude in order to reduce violations or irregularities that can occur in the auditing process, so that accountability and audit knowledge is an important element that must be owned by an auditor.

According to Mardisar and Sari (2007: 2) "the quality of the auditor's work can be influenced by the sense of responsibility (accountability) that the auditor has

in completing the Audit work." Accountability is a social psychological impulse that a person has to settle the obligation to be accountable to his environment.

The data obtained on accountability, audit knowledge and the quality of auditors work on one of the Accountant Public Office in the city of Makassar is Accountant Public Office Drs Thomas, Blasius, Widartoyo & Partners Cab Makasar. Accountant Public Office. In this Accountant Public Office has been recorded has 6 auditors who have been certified auditor since 2009 so that has been experienced for 8 years in the audit. The level of accountability in Accountant Public Office Drs Thomas, Blasius, Widartoyo & Partners of Makasar Cabbage based on a filled questionnaire indicates high accountability. Audit Knowledge on Accountant Public Office is in accordance with high accountability level, one of the factors is audit experience and also most of auditors in this Accountant Public Office holds bachelor and master degree and experienced over 8 years.

Framework

The quality of the auditor's work can be achieved if it meets ten auditing standards consisting of general standards, fieldwork standards, and reporting standards. In addition, the quality of the auditor's work is also influenced by the accountability and knowledge of the auditor's adequate audits.

level of individual accountability in doing a job determines how an information is processed. The results of the processed information, will affect the response, decision or action to be taken. The magnitude of the role of an auditor the greater the responsibility. Therefore, the auditor must have a

high sense of responsibility (accountability) for every task and job done.

The quality of the auditor's work becomes very important, because the auditor draws conclusions based on the audit work he has done and then the audit work he has done and then conveys the conclusions and recommendations to the interested users. The quality or absence of audit results will affect the final conclusion of the auditor. Knowledge of public accountants can be obtained from a variety of formal training as well as from specific experience, in the form of workshop seminars and briefings from senior auditors to their junior auditors. Knowledge can also be obtained from the frequency of a public accountant doing work in the process of auditing financial statements. A person who does the work in accordance with his knowledge will produce better results than those who do not have sufficient knowledge of the task.

Public accountant knowledge is used as one of the keys to work effectiveness. In an audit, knowledge of the various patterns associated with the possibility of error in the financial statements is important to make effective audit planning. Based on the above descriptions and descriptions of the background, the literature review with previously described theories of this research, the framework of this study can be illustrated as follows:

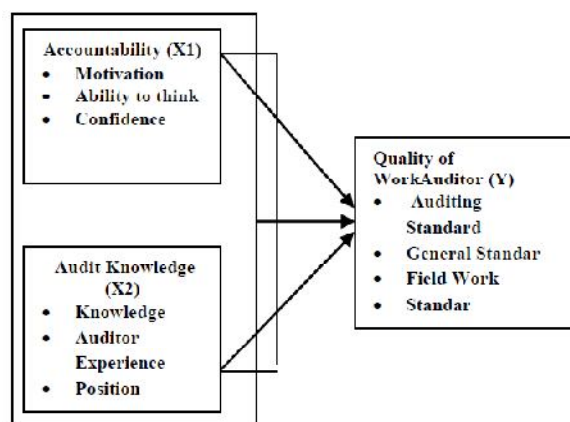


Figure 1 Framework

Research Hypothesis

Based on the above framework, the hypothesis of this study is as follows:

1. Allegedly partial accountability has a significant effect on the quality of the auditor's work on Accountant Public Office Makassar City.
2. Allegedly partial audit knowledge has a significant effect on the quality of auditors work in Accountant Public Office Makassar.
3. Alleged accountability and audit knowledge simultaneously have a significant effect on the quality of auditors work in Accountant Public Office Makassar.

II. RESEARCH METHODS

A. Variables and Design Research

The research variables are the objects that become the point of attention in a study. In this research, there are three variables that used are independent variable Accountability (X1) and Knowledge Audit (X2) and dependent variable that is Auditor Work Quality (Y).

1. Research Design

This research is a quantitative descriptive research conducted at Public Office in Makassar City which is the object of this research.

The population as well as the samples are some of the auditors who are in Accountant Public Office in Makassar City 9 Accountant Public Office in, with the sample selection of 35 auditors. Data collection techniques using questionnaires. The collected data then analyzed using classical assumption test that is linearity test where the relation between dependent variable with linear free variable (straight line) in certain free variable range, and hypothesis test consisting of simple regression analysis to know influence between variable, t test to test each variable separately, and f test to test the effect of all independent variables on the dependent variable.

1. Operational Definition

To obtain a clear picture of the variables to be studied, then this research variable will be operated as follows:

- a) Accountability is the accountability of a person or group of persons who are given the mandate to perform certain tasks to the trustee either vertically or horizontally in Accountant Public Office in Makassar City.
- b) Audit Knowledge is defined by the level of auditor's understanding of a job, conceptually or theoretically in Accountant Public Office in Makassar City.
- c) Quality of Work Auditor is any possibility where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report it in the audited financial statements, where in carrying out its duties the auditor is guided by auditing standards and ethical codes of relevant public accountants on Accountant Public Office in Makassar City.

c) Quality of Work Auditor is any possibility where the auditor when auditing the client's financial statements can find violations that occur in the client's accounting system and report it in the audited financial statements, where in carrying out its duties the auditor is guided by auditing standards and ethical codes of relevant public accountants on Accountant Public Office in Makassar City.

2. Variable Measurement

This research used the likert scale 1 to 5. The number 1 shows Strongly Disagree (STS), the number 2 shows Disagree (TS), number 3 shows Doubt (RR), number 4 shows Agree (S), and number 5 indicates Strongly Agree (SS).

Population and Sample

The population in this study are all auditors working in Accountant Public Offices domiciled in Makassar. Sampling technique in this research is using simple random sampling technique, that is sampling from random population without considering strata in the population.

Location and Time of Research

The location chosen by the researcher as a place of research is Accountant Public Office in Makassar.

Data Collection Technique

Data were collected by survey method using closed questionnaire. In this case, the author only asks the respondent's (willingness) to fill out the questionnaire.

III. DATA ANALYSIS TECHNIQUE

1. Data Quality Test

The quality of data generated from the use of research instruments can be evaluated through validity and reliability tests.

a. Validity Test

. Testing content validity is done by calculating correlation between instrument item score with total score. If the correlation coefficient r greater than the correlation coefficient r_{table} at the level of significance of 5% of an instrument declared valid (Ghozali, 2009: 49).

b. Test Reliability

Realibility testing by using cronbach alpha (α). The cronbach alpha coefficient of more than 0.60 indicates the reliability (reliability) of the instrument. In addition, the closer to 1 indicates the higher the internal consistency of its reliability.

2. Classic Assumption Test

Classic assumption test includes normality test, multicollinearity test, and heteroskedasticity test.

a. Normality Test

To detect whether or not they are normally distributed by looking at the normal probability plot (P Plot).

b. Test Multicollonierity

Detection of presence or absence of multicollonierity in the regression model can be seen from the amount of VIF (Variance Inflation Factor) and tolerance. Free regression of multicollonierity if large values of VIF <10 and tolerance values >0.10 (Ghozali, 2009: 96).

c. Heteroscedasticity Test

If there is no clear pattern and spots spread above and below the number 0 on the Y axis, there is no heteroscedasticity (Ghozali, 2009: 125-126).

d. Hypohthesis Testing.

To test the proposed hypothesis is done by looking at the average value of the variables used.

a. Coefficient of Determination Test (R²)

Determination Coefficient Test (R²) is done to know how big percentage of contribution from independent variable together to dependent variable.

b. Test T

Statistical t test used to determine the relationship of each independent variable to the dependent variable to determine whether there is influence of each independent variable individually to the dependent variable used significant level of 0.05.

F Test

The steps in decision making for the F test are as follows:

1) Ho: $B = 0$, accountability and audit knowledge have no effect simultaneously on the quality of auditor work.

2) Ha: $B \neq 0$, accountability and audit knowledge have an effect simultaneously on auditor work quality.

In the ANOVA table obtained F test that tests all sub independent variables that will affect the regression equation. By using 95% confidence level or 5% real level as well as degrees of freedom df_1 and df_2 to find the value of F table. The value of F table can be seen by using F table.

IV. DATA ANALYSIS MODEL

Data analysis model used in this research is multiple linear regression analysis (Multiple Regression Analysis). The multiple linear regression equation is as follows.

$$Y = a + B_1X_1 + B_2X_2 + e$$

Information:

Y: Auditor Work Quality

X1: Accountability

X2: Audit Knowledge

a: Constants

B: Regression Coefficient

e: Error Factor

V. RESULT AND DISCUSSION

1. Effect of Accountability (X1) on Quality Auditor Work (Y)

Accountability is the responsibility of a person or group of people who are given the mandate to perform certain tasks to the mandate either vertically or horizontally in KAP Kota Makassar.

The result of statistic test t between the accountability variable and the audit quality variable shows the result of t count equal to 3,313, the result of regression coefficient is 1,392 which means the direction is positive to the auditor work quality, and the level of significance shows 0.000 value which means this value is significant because it is smaller from 0.05. Because the level of significance is smaller than 0.05 or 5% and the regression coefficient is marked positive, then in this case Accountability has a significant effect on the quality of auditors work.

The results of this study are in line with previous research that has been done by Ade (2015) and Salsabila (2011). The results of this study stated that accountability has a significant effect on the quality of the auditor's work. Attribution theory also supports it, in this case accountability as an internal factor, in accordance with the theory of attribution where an auditor in doing a job that is conducting audits influenced by internal auditor factor is accountability. Accountability is one of the internal factors that affect the quality of the auditor's work, the auditor is given a mandate to perform certain tasks to the provider of

the mandate either vertically or horizontally, the more accountability an auditor in his work, then the resulting audit quality is also good.

2. Effect of Audit Knowledge (X2) on Auditor Work Quality

Audit Knowledge is defined by the level of auditor's understanding of a job, conceptually or theoretically in KAP Kota Makassar.

The result of statistical test *t* between audit knowledge variable with auditor work quality variable shows *t* count equal to 4,031, result of regression coefficient equal to 1,733 which means its direction is positive to audit quality, and its significance level (probability) show value equal to 0,003 which mean value is significant because more small from 0.05. Because the level of significance is less than 0.05 or 5% and the regression coefficient is positive, audit knowledge has a positive effect on the quality of the auditor's work. The results of this research are in line with previous research that has been done by Mardisar (2007) and Salsabila (2011). The results of this study states that audit knowledge has a significant effect on the quality of the auditor's work.

This is supported by the theory of attribution that explains that a person's behavior is caused by internal and external factors, in this case an auditor's audit knowledge as an internal factor. Audit knowledge is one of the internal factors that affect the quality of the auditor's work, the auditor must have a theoretical and conceptual level of understanding in his work, then the resulting audit quality is also good.

CONCLUSION

A. Conclusion

This study aims to determine the effect between accountability and audit knowledge both simultaneously and partially on the quality of auditors work at Public Accounting Firm in Makassar. Based on the results of the analyzes that have been described, it can be concluded that this study successfully supports all hypothesis proposed, the detailed description as follows.

1. Simultaneously accountability and audit knowledge have a significant effect on the quality of auditor work. Any changes that occur in the independent variables of accountability and audit knowledge simultaneously or together will affect the quality of the auditor's work.

2. Partially, each variable of accountability and audit knowledge have an effect on to auditor work quality. Any changes that occur in each independent variable that is accountability or audit knowledge partially or separately will affect the quality of the auditor's work.

3. Based on the coefficient of variables, accountability variables with variable coefficients 1.733 and audit knowledge with variable coefficient 1.392, it can be concluded that more dominant

accountability variables affect the quality of auditors work.

B. Suggestions

In this research still need some improvement items to be done on the next research which still have relation with the object of similar research, so it can make this research more than plenary. As for some improvement suggestions, it is related to the addition of several other variables used in measuring the factors that affect the quality of the auditor's work.

REFERENCE

- [1] Ade, Wisteri dan Made.2015. The Influence of Skeptical Attitude, Independence, Implementation of Code of Conduct and Accountability to Audit Quality, E-Journal Akuntansi Universitas Yudayana Vol. 10.1 Hal. 164-181
- [2] Ainia, Prayudiawan, Hepi. 2011. Influence of Accountability, Knowledge of Audit & Gender on Internal Auditor Work Results, Vol. 4. No. 1 Juli 2011 Hal 155.
- [3] Ayuningtyas, Y.H. 2012. Effect of Work Experience, Independence, Objectivity, Integrity And Competence Of Quality Of Audit Results (Case Study At Auditor Inspectorate Town / Regency In Central Java). Semarang.
- [4] Christiawan, Y.J. 2002. The Influence of Competence and Independence on Business Continuity of Accountant Public Office in Surabaya. Journal Directory: Kumpulan Jurnal Akuntansi dan Keuangan Unika Petra. Vol. 4 / No. 2.
- [5] Ghozali, Imam. 2009. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.Hasan, Iqbal. 2004. Analysis of Research Data With Statistics. PT. Bumi Aksara. Jakarta.
- [6] Herawaty, Yulius Kurnia Susanto. 2008. Effect of Professionalism, Knowledge of Detecting Errors, and Professional Ethics Towards Considerations of Materiality Levels of Certified Public Accountants. Vol 11, No 1 (2009): 13 – 20.
- [7] IAI. 2001. Professional Standards of Certified Public Accountants, Cetakan Kedua. Jakarta: Salemba Empat.
- [8] Juliansyah, Noor. 2011. Research methodology. Prenada Media Group, Jakarta.
- [9] Mardisar, Diani dan Sari, Ria Nelly. 2007. The Influence of Accountability and Knowledge on the Quality of Audit Work. Simposium Nasional Akuntansi X Unhas Makassar 26 – 28 Juli 2007.
- [10] Training on the Auditor's Knowledge Structure of Errors" Makalah Simposium Nasional Akuntansi 5, Semarang, 5-6 September 1999.
- [11] Peraturan Menteri Negara Pendayagunaan Aparatur Negara No. Per/05/M.Pan/03/2008. Audit Standards of Government Internal Supervisory Offices. Jakarta.
- [12] Rasul, Syahrudin, 2003. Integration of Performance and Budget Accountability System in Perspective UU NO. 17/2003 Tentang Keuangan Negara. Jakarta: PNRI.
- [13] Robbins, Stephen P and Judge, Timothy A. 2007. Organizational Behavior. Twelve Edition. Terjemahan oleh Ahmad Fausi, 2008. Edisi Kedua Belas Jilid I. Jakarta: Salemba Empat.
- [14] Salsabila, A. 2011. The Influence of Accountability, Audit Knowledge, and Gender on the Quality of Internal Auditor Work Results of Empirical Studies at the Inspectorate of DKI Jakarta Province Sripsi diterbitkan. (Online), (<http://www.jurnal.unsyiah.ac.id/TRA/article/view/590>, diakses pada 28 Oktober 2016).
- [16] Siagian, D., dan Sugiarto, 2006, Statistics Method. Gramedia Pustaka Utama, Jakarta
- [17] Sugiyono. (2009). Business Research Methods (Quantitative Approach, Qualitative, and R & D). Bandung: Alfabeta.

- [18] Supardi, Deddy dan Mutakin, Zaenal. 2008. The Influence of Accountability on Quality of Auditor Work Results on Accountant Public Office.
- [19] Tampubolon, Robert, 2005. Risk and System-Based Internal Auditing, Cetakan Pertama, PT.Elex Media Komputindo, Jakarta.
- [20] Tan, Tong Han dan Alison Kao.1999. Accountability Effect on Auditor's Performance: The Influence of Knowledge, Problem Solving Ability and Task Complexity: Journal of Accounting Reseach 2:209-223.
- [21] Tetclock, P.E dan J.L. Kim. 1987. Accountability and judgment processes in a personality prediction task. Journal of Personality and Social psychology (April):700-709.
- [22] Turner, M & Hulme, D 1997, Governance, administration and development: making the state work. Macmillan, UK, London.
- [23] Watkins. Ann L, Hillison, William, Morecroft, Susan E. 2004. Audit Quality: A Syntesis Of Theory And Empirical Evidensce. Jurnal Of Accounting Literature, Vol 23 P.153-193.

★★★