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THE INFLUENCE OF EDUCATION, EXPERIENCE, AND TRAINING ON AUDIT QUALITY THROUGH PROFESSIONAL COMPETENCE

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Abstrak:

Audit is the process of looking for evidence and evaluating the evidence, which is then outlined in the audit report. An auditor in carrying out an audit must be competent and have a professional attitude in carrying out his duties and responsibilities, to ensure and give confidence that the audit results are reliable and trustworthy. The purpose of this study is to examine the Influence of Education, Experience, and Training on Audit Quality through Professional Competence. The research method with a quantitative approach, using a questionnaire with a Likert scale to search for primary data. The analysis was used with variance-based Structural Equation Modelling (SEM) with the help of SmartPLS application. The results of the study show that: 1) education, experience, and training have a significant effect on professional competence. 2) Education, experience, and training have a significant effect on audit quality. 3) Education, experience, and training have a significant effect on audit quality through professional competence as an intervening variable.

Keywords:

Education, Experience, Training, Professional, Quality

Introduction

The Regional Inspectorate or commonly called the Regency Inspectorate is an institution at the level of the Regency/City local government. The main task of the Regional Inspectorate is to carry out supervision of the implementation of local government, both in terms of policy, budgeting, and local government performance. Audit is the process of looking for evidence and evaluating the evidence, which is then outlined in the audit report. This audit report is very necessary to obtain a reasonable opinion without exception, because with this opinion, it is concluded that the organization has presented financial statements in accordance with standards. An auditor in carrying out an audit must be competent and have a professional attitude in carrying out his duties and responsibilities, to ensure and give confidence that the audit results are reliable and trustworthy.

In addition to having professional competence, an auditor must have experience, education and training or capacity building to support professionalism in every audit. Auditors who have an adequate level of education, experience, and trainings will indirectly affect their professional level, with the hope that the audit results carried out are good and of good quality.

An auditor is a person who is considered an expert in conducting an audit, so the auditor must have adequate abilities in various audit techniques. These abilities can be obtained through formal education, trainings, seminars, certifications, and experiences obtained during the examination. From the above explanation, the question arises whether the education, experience and training possessed by an auditor affect the quality of audits, if he, then what about professional competence, can also contribute to the quality of audits carried out.

Research conducted by (Syafruddin & Sahur 2022) concluded that education and training have a positive effect on the formation of competent auditors. (Lubis 2023), concluded that partially auditor education, training, and experience have a positive effect on audit quality. While competence does not mediate the relationship between education and training on audit quality, but competence mediates the relationship between experience and audit quality. In contrast to the research (Smartdyanda 2019) where the results of the study show that education and training background has no effect on audit quality, while work experience and motivation affect audit quality.

From the description above, it is very necessary to conduct research related to the influence of education, experience, and training on audit results through improving professional competence in order to know the extent of the responses given by respondents related to this matter. In addition, it is hoped that the results of this study can be a recommendation for the East Luwu Regency Inspectorate in improving the quality of its auditors.

Literature Review

Etymologically, the word education itself comes from the Latin ducare which means "to lead, direct, or lead" and the prefix e, meaning "to go out". So, education means the activity of "leading outward". Any experience that has a formative effect on the way people think, feel, or act can be considered educational, (Harianja dkk., 2023). Generally, education is divided into several stages such as preschool, elementary school, junior high school, high school, and then college, university or internship, Alimuddin in (Harianja dkk., 2023). Lestari in (Kusno dkk., 2023) defines that education is a person's activity in developing their abilities, attitudes, and forms of behavior, either for future life through certain organizations or unorganized.

Issalillah in (Arifin & Darmawan 2022) defines work experience as a measure of the length of work that a person has taken to understand and carry out the tasks of a job. Sinambela et al., in (Arifin & Darmawan 2022) argue that work experience not only has an important role in improving skills, but also has important efforts in developing employee attitudes and behaviors. The experience gained by employees during their previous employment period will increase their knowledge and skills to produce good performance in the workplace, Werdati et al., in (Arifin & Darmawan 2022). Some indicators to determine work experience according to Ilham in (Parwita dkk., 2023) Length of time or working period, 2) Level of knowledge and skills, and 3) Mastery of work and equipment.

Afandi in (Lourensius dk., 2021) defines training as a learning process designed to change a person's performance in doing their job. Training is the second operational function of personnel management, so employee training needs to be carried out in a planned and continuous manner. The objectives of the training, according to Mangkunegara in (Lourensius dkk., 2021) include: 1. Increasing the appreciation of the soul and ideology. 2. Increase work productivity. 3. Improve the quality of work. 4. Improve Human Resource planning. 5. Improving moral attitudes and work spirit. 6. Improve the personal development of employees. According to Spencer in (Lourensius dkk., 2021), competence is the underlying characteristic of a person related to the effectiveness of an individual's performance in his or her job or the basic characteristics of an individual that have a causal relationship or as a cause and effect with criteria that are used as a reference, effective or excellent or superior performance in the workplace or in certain situations. Wibowo in (Lourensius dkk., 2021) also proposed the definition of competency as the ability to carry out a job that is based on skills and knowledge and supported by the work attitude demanded by the job. Auditors are required to have competence in the field of auditing both in knowledge, skills, and attitudes of auditors so that it is expected to achieve quality audits, Sawyer, Dittenhofer & Cheiner in (Susanti dkk., 2021).

Agoes in (Susanti dkk., 2021) stated that an audit is an audit that is carried out critically and systematically, by an independent party, on the financial statements that have been prepared by the management, along with the bookkeeping records and supporting evidence, with the aim of providing an opinion on the fairness of the financial statements. The audit quality itself is divided into 2, namely actual quality and perceived quality. Actual quality is defined as quality that describes the decrease in the risk of material misdelivery. Perceived quality means the quality of a person's confidence in financial information submitted by the auditor in material mispresentation of financial statements, Tanujaya & Susiana in (Susanti dkk., 2021)

The conceptual framework aims to provide an overview of the object of research carried out in the framework of the existing variables, Sugiyono in (Sumarsono dkk., 2023). The conceptual framework of this research is described as follows:
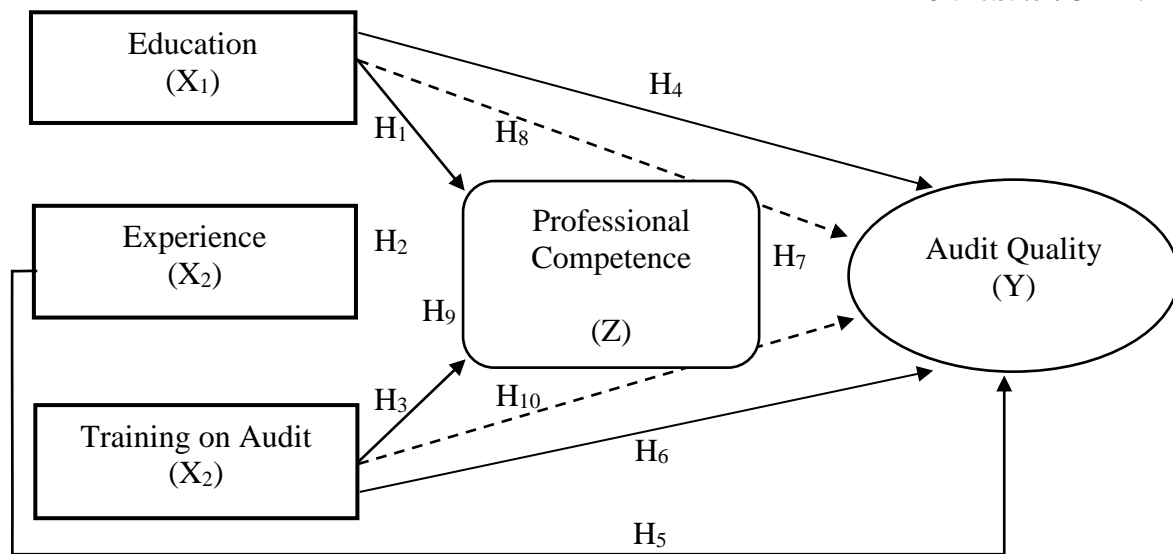
Figure 1: Conceptual Framework

Description:
X_1, X_2, X_3 : Independent Variable
Y   : Dependent Variable
Z   : Intervening Variable
⟶   : Direct Influence
------▶   : Direct Intervening

Based on the problems and research objectives mentioned in the previous chapter, several hypotheses are proposed as follows:

H_1 It is suspected that education has a positive and significant effect on the competence of professional auditors at the East Luwu Regency Inspectorate.

H_2 It is suspected that experience has a positive and significant influence on the competence of professional auditors at the East Luwu Regency Inspectorate.

H_3 It is suspected that the training has a positive and significant effect on the competence of professional auditors at the East Luwu Regency Inspectorate.

H_4 It is suspected that education has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate.

H_5 It is suspected that the experience has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate.

H_6 It is suspected that the training has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate.

H_7 It is suspected that professional competence has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate.

H_8 It is suspected that education has a positive and significant effect on audit quality through improving professional competence at the East Luwu Regency Inspectorate.

H_9 It is suspected that experience has a positive and significant effect on audit quality through improving professional competence at the East Luwu Regency Inspectorate.

H_{10} It is suspected that the training has a positive and significant effect on audit quality through improving professional competence at the East Luwu Regency Inspectorate.

Methodology

Research design is how researchers will collect and analyze the data needed to test hypotheses or answer research questions, (Widodo dkk., 2023). This research uses a quantitative approach based on the philosophy of positivism or concrete data, research data in the form of numbers that will be measured using statistics, related to the problem being researched to produce a conclusion, Sugiyono in (Suwarsa 2021). This research will be carried out at the East Luwu Regency Inspectorate, the planned time to conduct the research is from July to August 2024. Sugiyono in (Suwarsa 2021) said that a population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are then determined by researchers to be studied and drawn conclusions. In this study, the population used is 82 employees in the East Luwu Regency Inspectorate. According to Arikunto in (Sari dkk., 2022), the determination of the sample is seen from the large number of population, if the population is less than 100, then the entire population becomes a research sample, but if the research population is more than 100, 10-15% or 15-25% can be taken, according to the ability of the researcher. In this study, a sample of 82 people or 100% of the population was selected.

The data sources used are primary data and secondary data. Primary data is a data source that directly provides data to the data collector, while secondary data is a data source that does not directly provide data to the data collector, Sugiyono in (Suwarsa 2021). The research instrument uses a questionnaire that is prepared based on relevant indicators. The questionnaire contains the identity of the respondent and a list of statements measured in scale and measurement. The data that has been collected through a questionnaire is then processed using the SmartPLS application. Statistical analysis with Partial Least Square (PLS) aims to help researchers to obtain latent variables for prediction purposes, Ghozali in (Andini & Sampurna 2020). PLS is a Structural Equation Modeling (SEM) equation model that is component-based or variant. In SEM, there are 3 activities simultaneously, namely checking the validity and reliability of instruments (confirmatory factor analysis), testing model relationships between variables (path analysis), and obtaining a suitable model for prediction (structural model analysis and regression analysis), (Muhson 2022). The data measurement scale uses the Likert scale. In this study, three stages of analysis were carried out, namely outer model, inner model analysis, and hypothesis testing. Outer model analysis aims to assess the validity or reliability of the model. Testing of this outer model includes convergent validity, discriminant validity and reliability, Inner model analysis is also known as structural model analysis, which aims to predict the relationship between variables, and hypothesis testing is carried out to explain the direction of the relationship between endogenous variables and exogenous variables, either directly or through connecting variables, (Andini & Sampurna 2020).

Result And Discussion

The analysis was carried out to determine the influence between variables in this study using variance-based Structural Equation Modeling (VB-SEM) analysis with the help of Smart PLS 3.3 software. Before the SEM model is used to estimate the variables analyzed, it is first necessary to know the validity and reliability of the resulting SEM model.

The model validity test used to assess the validity level of the VB-SEM model in this study is convergen validity. There are two ways to determine the validity of the SEM model with convergent validity techniques, namely looking at the outer loading value (loading factor) and the Average Variance Extracted (AVE) value. The required loading factor value is >0.7. In the validity test carried out, it was known that all indicators had a > value of 0.7. The SEM model that has been declared valid is presented in the following figure:
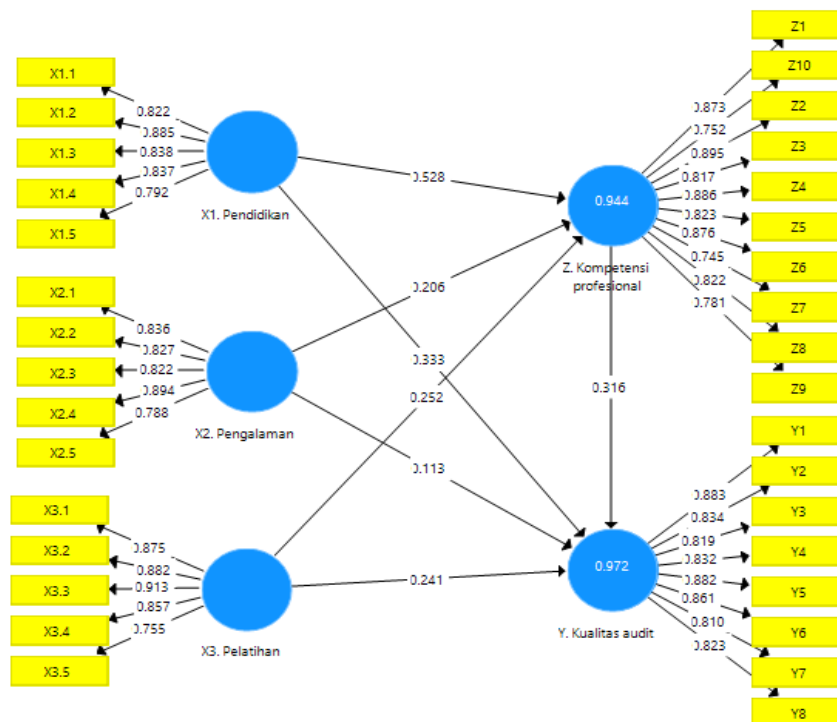
Figure 2: Outer Model PLS-SEM

Source: Smart PLS Outer Model Program Output – step 1, 2024

The results of the discriminant validity test were carried out by measuring the Average Variance Extracted (AVE) value. The value that measures the validity of the SEM model based on Average Variance Extraction (AVE) is > 0.5. The following results of data processing on the validity and reliability of the PLS-SEM model are presented in the following table:

Table 1: Validity and Reliability of the PSL-SEM Model

Variable	Indicator	Loading factor	Cut off Value	AVE	Validity	Cronbach's Alpha	CR	Reliability
X1	X1.1	0.822	0.7	0.698	valid	0.891	0.920	Reliable
	X1.2	0.885	0.7		valid			
	X1.3	0.838	0.7		valid			
	X1.4	0.837	0.7		valid			
	X1.5	0.792	0.7		valid			
X2	X2.1	0.836	0.7	0.696	valid	0.890	0.919	Reliable
	X2.2	0.827	0.7		valid			
	X2.3	0.822	0.7		valid			
	X2.4	0.894	0.7		valid			
	X2.5	0.788	0.7		valid			
X3	X3.1	0.875	0.7	0.736	valid	0.909	0.933	Reliable
	X3.2	0.882	0.7		valid			
	X3.3	0.913	0.7		valid			
	X3.4	0.857	0.7		valid			
	X3.5	0.755	0.7		valid			
Variable	Indicator	Loading factor	Cut off Value	AVE	Validity	Cronbach's Alpha	CR	Reliability
Z	Z1	0.873	0.7	0.686	valid	0.949	0.956	Reliable
	Z2	0.895	0.7		valid			
	Z3	0.817	0.7		valid			
	Z4	0.886	0.7		valid			

	Z5	**0.823**	0.7		valid			
	Z6	**0.876**	0.7		valid			
	Z7	**0.745**	0.7		valid			
	Z8	**0.822**	0.7		valid			
	Z9	**0.781**	0.7		valid			
	Z10	**0.752**	0.7		valid			
Y	Y1	**0.883**	0.7		valid			
	Y2	**0.834**	0.7		valid			
	Y3	**0.819**	0.7		valid			
	Y4	**0.832**	0.7	**0.711**	valid	**0.942**	**0.952**	Reliable
	Y5	**0.882**	0.7		valid			
	Y6	**0.861**	0.7		valid			
	Y7	**0.810**	0.7		valid			
	Y8	**0.823**	0.7		valid			

Source: Smart PLS Program Output, 2024

Based on the table above, it is known that the AVE values for all variables observed in this study > 0.5 so it can be said that all variables are valid and can be used to test the SEM model.

Reliability testing by looking at composite reliability values above 0.60. Based on Table 1 above, it is known that all variables have a Cronbach's Alpha value of > 0.06 and a Composite Reliability value of > 0.7 so that it can be stated that the analyzed SEM model is reliable.

The joint influence of the variables analyzed in this study is the influence of variable X (X1. Education; X2. Experience; and X3. Training) and the Z variable (professional competence) on the Y variable (audit quality) and the influence of the X variable variable (X1. Education; X2. Experience; and X3. Training) to the Z variable (professional competence).

Tabel 2: R Square Results

Collective influence on Z and Y	R Square Adjustede
Y. Audit Quality	0.972
Z. Professional Competence	0.944

Source: Smart PLS Program Output, 2024

Based on Table 2 above, it is known that. Education, experience, training, and professional competence together affect audit quality by 97.2 percent, while the remaining 2.8 percent are influenced by other factors that are not observed in this study. Meanwhile, education, experience, and training together affect professional competence by 94.4 percent, while the remaining 5.6 percent are influenced by other factors that are not observed in this study.

The hypothesis test was carried out by looking at T-Statistics and P-Values. The hypothesis is declared proven or accepted if the T-Statistics value > 1.96 and the P-Values < 0.05. The SEM model of the analysis of the influence between variables is shown in the figure below:
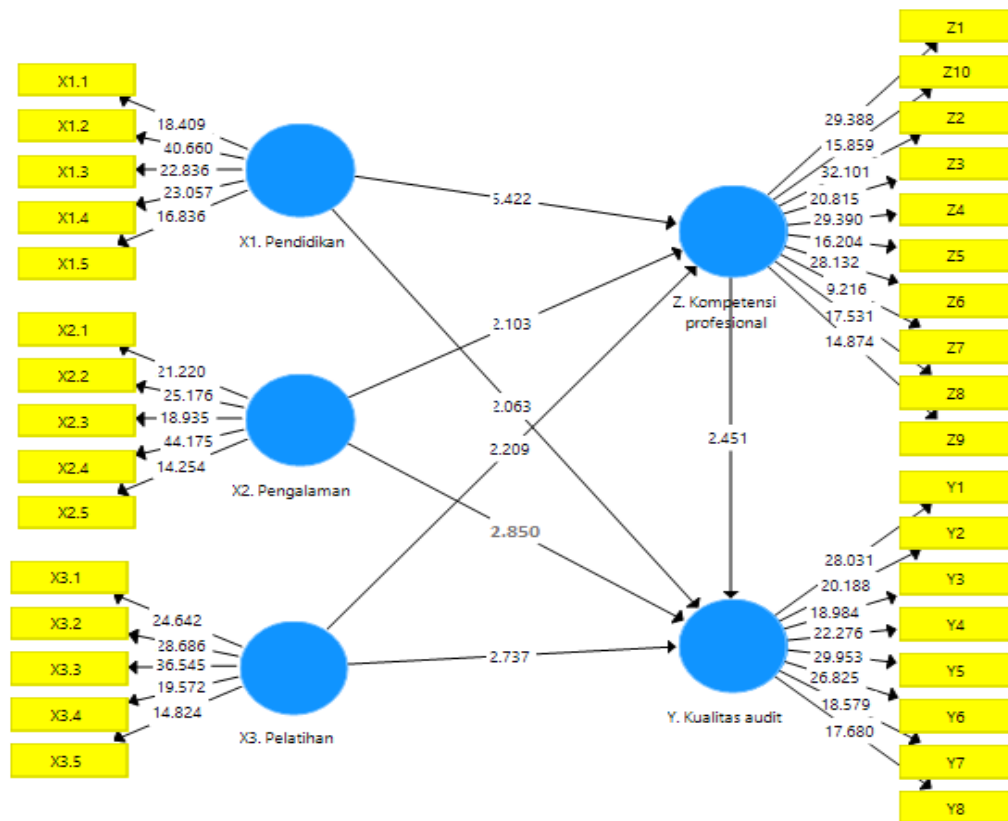
Figure 2: Influence Between Variables

Source: Smart PLS Outer Model Program Output – step 2, 2024

The analysis of the influence of variables in this study is the direct influence of variable X on the professional competency variable (Z) and on audit quality (Y). While the indirect influence is the influence of the X variable on Y through Z.

Table 3: Direct Influence of variable X on variables Z and Y

Influence between variables	T Statistics	T Tabel	P Values	Cut off P value	Hipotesis
X1. Education ->Y. Audit quality	2.063	1.67	0.040	0.05	Accepted
X1. Education ->Z. Professional competence	5.422	1.67	0.000	0.05	Accepted
X2. Experinece -> Y. Audit quality	2.875	1.67	0.002	0.05	Accepted
X2. Experience ->Z. Professional competence	2.103	1.67	0.036	0.05	Accepted
X3. Training ->Y. Audit quality	2.737	1.67	0.006	0.05	Accepted
X3. Training -> Z. Professional competence	2.209	1.67	0.028	0.05	Accepted
Z. Kompetensi profesional->Y. Audit quality	2.451	1.67	0.015	0.05	Accepted

Source: Smart PLS Program Output, 2024

Based on the table above, hypothesis tests can be carried out as follows:
-   The results of the statistical T analysis obtained a calculated t value = 5,422> t table = 1.67 with a P Value of 0.000 or smaller than the Cut off Value of 0.05. This means that the educational variable has a positive and significant effect on the competence of professional

auditors at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 1 is accepted.

- The results of the statistical T analysis obtained a calculated t value = 2,103> t table = 1.67 with a P Value of 0.036 or smaller than the Cut off Value of 0.05. This means that the experience variable has a positive and significant effect on the competence of professional auditors at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 2 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2,209> t table = 1.67 with a P Value of 0.028 or smaller than the Cut off Value of 0.05. This means that the training variable has a positive and significant effect on the competence of professional auditors at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 3 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2.063> t table = 1.67 with a P Value of 0.040 or smaller than the Cut off Value of 0.05. This means that the education variable has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 4 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2.875> t table = 1.67 with a P Value of 0.002 or smaller than the Cut off Value of 0.05. This means that the experience variable has a positive and significant effect on the quality of the audit at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 5 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2.737> t table = 1.67 with a P Value of 0.006 or smaller than the Cut off Value of 0.05. This means that the training variable has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 6 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2,451> t table = 1.67 with a P Value of 0.015 or smaller than the Cut off Value of 0.05. This means that the professional competency variable has a positive and significant effect on the quality of audits at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 7 is accepted.

The indirect influence observed in this study is the influence of education, experience, and training variables on audit quality through professional competence. The magnitude of the indirect influence of variable X on Y through Z is presented in the following table:

Table 4: Indirect influence of variable X on Y through Z

Pengaruh antar variabel	T Statistics	T Tabel	P Values	Cut off P value	Hipotesis
X1.Education->Z.Professional Competence->Y. Audit Quality	2.342	1.65	0.020	0.05	Accepted
X2. Experience->Z.Professional Competence->Y. Audit Quality	2.377	1.65	0.021	0.05	Accepted
X3. Training->Z. Professional Competence -> Y. Audit Quality	2.433	1.65	0.018	0.05	Accepted

Source: Smart PLS Program Output, 2024

Based on Table 4 above, hypothesis tests can be carried out as follows:

- The results of the statistical T analysis obtained a calculated t value = 2,342> t table = 1.67 with a P Value of 0.020 or smaller than the Cut off Value of 0.05. This means that the educational variable has a positive and significant effect on audit quality through

improving professional competence at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 8 is accepted.

- The results of the statistical T analysis obtained the calculated t value = 2,377> t table = 1.67 with a P Value of 0.021 or smaller than the Cut off Value of 0.05. This means that the experience variable has a positive and significant effect on audit quality through improving professional competence at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 9 is accepted.
- The results of the statistical T analysis obtained a calculated t value = 2,433> t table = 1.67 with a P Value of 0.018 or smaller than the Cut off Value of 0.05. This means that the training variable has a positive and significant effect on audit quality through improving professional competence at the East Luwu Regency Inspectorate. So it can be stated that hypothesis 10 is accepted.

Conclusions And Suggestions

Conclusion
Based on the results of the research and data analysis, the conclusions of the research are as follows: 1) education, experience, and training directly have a positive and significant effect on professional competence. 2) Education, experience, and training directly have a positive and significant effect on audit quality. 3) Education, experience, and training have a positive and significant effect on audit quality through professional competence as an intervening variable.

Suggestion
Based on the above conclusion, the researcher gave the following suggestions: first, the EastLuwu Regency Inspectorate in order to maintain and improve the quality of audits by increasing the professional competence of the auditors, second, for the next researcher, it is recommended to expand the subject or sample of the research, add variables and other problem formulations related to audit quality into the research model so that it can further improve the prediction ability in the research model.

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