

Effect Of Auditor Profession Ethics, Supervision Action, And Training On Junior Auditor Performance

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Abstract

This study aims to obtain empirical evidence regarding the influence of Auditor Professional Ethics on Junior Auditor Performance, 2) Supervision Measures on Junior Auditor Performance, 3) Training on Junior Auditor Performance. The population in this study were junior auditors who work at KAP in the South Jakarta area. This study used convenience sampling and obtained 38 junior auditors as respondents. The data analysis techniques used in this study are validity test using Pearson correlation, reliability test using Cronbach's alpha value, correlation coefficient test and determination coefficient, and hypothesis testing using the F test and T test. The data analysis method used is multiple regression. . The results of this study indicate that: 1) Auditor Professional Ethics has a significant positive effect on the performance of junior auditors. 2) Supervision measures have a significant positive effect on the performance of junior auditors. 3) Training has a significant positive effect on the performance of junior auditors.

Keywords : Auditor Professional Ethics, Supervision, Training, Junior Auditor Performance

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1. BACKGROUND

The public accountant profession is a profession of public trust. Through public accounting services, the public expects a free and impartial assessment of the information presented by company management in a financial report. For this need, the auditor is required to provide good performance. A junior auditor is someone who works in the audit field with limited experience. As junior auditors, they are required to learn in detail about the audit work in carrying out their duties.

There are still public accountants who commit irregularities, thereby reducing the level of public trust in public accounting services. Due to the importance of this function of public accountants or auditors, the Indonesian Institute of Accountants (IAI) issued a rule, namely Public Accountants Professional Standards (SPAP) which are regulated in Government Regulation No. 20 of 2015 and the Accountants' Code of Ethics.

Every professional is obliged to adhere to his professional ethics in relation to the services provided when it comes to the interests of the wider community. An auditor must have good ethics in carrying out his duties because it is related to the interests of the wider community. In an audit process, supervision measures are regulated in the Public Accountant Professional Standards (SPAP), namely in the SA 300 the first fieldwork standard explains that work must be planned as well as possible and if an assistant is used then it must be properly supervised. Through training, an auditor will experience changes in socialization in order to be able to adapt to the situations and conditions he will face in the future.

Kadek Candra (2015) conducted a study entitled The influence of auditors' professional ethics, professionalism, motivation, work culture and education level on the performance of junior auditors. Youra (2011) conducted a study on the effect of motivation, supervision and training on junior auditors' performance.

2. LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory developed by Heider (1958) in his book entitled The psychology of interpersonal Relations. In the book, Heider argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces (external forces), namely factors that come from outside. such as difficulties at work or luck (Ikhsan in Dilaga, 2015).

Attribution theory shows that the auditor must pay attention to the risks that will be faced by the auditor, both from within the auditor, namely the triggers that are under the auditor's personal control, apart from the aspect of internal risk the auditor needs to pay attention to external factors. External factors can be seen as the result of external causes, that is, the auditor is seen as forced to behave in this way because of the situation.

Hypothesis Development

Effect of Auditor Professional Ethics on Junior Auditor Performance

According to Ariyanto, et al. (2010) in Putri, et al (2013) professional ethics is very necessary for each profession to gain the trust of the public, such as the profession of auditors. Every auditor must comply with the professional ethics of auditors so as not to deviate from the rules in completing the financial statements of their clients. At the time of carrying out his profession as a public accountant are required to have principles and morals, as well as ethical behavior in accordance with ethics. Understanding the role of an auditor's ethical behavior can have a broad effect on how to behave towards their clients so that they can behave in accordance with generally accepted accounting rules.

Yanhari (2007) in Sayu (2018) states that professional ethics affects the code of ethics or auditor ethics will lead to attitudes, behavior and actions of auditors in carrying out their duties and obligations in relation to maintaining high quality auditors. In his research Kadek Candra (2015) Auditor professional ethics has a significant effect on Junior Auditor Performance.

H1: There is a significant influence between Auditor Professional Ethics and Junior Auditor Performance

The Effect of Supervision Measures on the Performance of Junior Auditors

According to Muliando (2006: 3) states that a supervisor does not physically handle the job himself, but directs, guides, trains, and motivates his subordinates to contribute optimally. In addition, a supervisor also needs to create a work atmosphere that makes employees work calmly and enthusiastically so that they can increase work productivity.

Research conducted by Syamsul (2010) on motivation, action supervision and organizational culture influence on the performance of junior auditors. The result states that supervision measures have a positive effect on the performance of junior auditors. Likewise, Youra's (2011) research linked motivation, supervision measures, training to the performance of junior auditors. And the result is that supervision measures have a positive and significant effect on auditor job satisfaction.

H2: There is a significant effect between the stepped Supervision Action Junior Auditor Performance

The Effect of Training on the Performance of Junior Auditors

Training is a part of education that concerns the learning process to acquire and improve skills outside the existing education system in a relatively short time through methods that prioritize practice rather than theory. (Rivai, 2009: 211).

On-the-job training assists junior auditors in doing field work. This is one way for junior auditors to sharpen their abilities in the audit process, for example in terms of maintaining the delivery of information on important issues encountered in the audit and will be more responsive to the conditions they face during the audit assignment (Djohari, 2008: 39). Youra (2011) in his research shows the results of training on the performance of junior auditors has a significant effect.

H3: There is a significant effect between training and performance Junior Auditor

3. RESEARCH METHODOLOGY

The population in this research is all junior auditors who work at the Public Accounting Firm in the South Jakarta area. Based on data from the List of Public Accountants who have a license from the Minister of Finance as of 1 May 2018. The sampling method used in this study was convenience sampling, namely a sampling technique that does not provide equal opportunities or opportunities for each element of the population to be selected as samples. The type of data used in this research is quantitative data. The independent variables in this study consist of auditors' professional ethics, supervision and training, while the dependent variable in this study is the performance of junior auditors. The data collection technique is done by using a questionnaire method, which is a data collection technique by distributing an instrument (questionnaire) containing a list of statements to respondents.

4, RESEARCH RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Analysis

Descriptive Statistics					
Variabel	N	Min	Max	Mean	Std. Dev.
Etika_Profesi_Auditor	38	36	50	42.26	3.782
Tindakan_Supervisi	38	32	46	38.92	2.999
Pelatihan	38	30	48	38.66	3.968
Kinerja_Auditor_Junior	38	33	50	40.21	4.154

The results of descriptive statistical analysis of each variable are as follows:

1. Auditor Professional Ethics (X1)

The Auditor Professional Ethics Variable consists of 10 question items with the number of respondents was 38 auditors with a standard deviation of 3,782. The highest value of 53 (max) of the Auditor Professional Ethics variable is 50 and the lowest value (min) is 36. The average value in the Auditor Professional Ethics variable is 42.26, this shows that the average respondent answered agreed in the questionnaire.

2. Supervision Measures (X2)

The Supervision Action variable consists of 10 question items with the number of respondents as many as 38 auditors with a standard deviation of 2.999. The highest value (max) in this variable is 46 and the lowest value (min) is 32. The average value of the Supervision Action variable is 38.92, this shows that on average the respondents chose neutral in the questionnaire.

3. Training (X3)

The training variable consists of 10 question items with a number respondents were 38 auditors with a standard deviation of 3,968. The highest value (max) in this variable is 48 and the lowest value (min) is 30, with an average value of 38.66, this shows that on average the respondents answered neutral in the questionnaire.

4. Junior Auditor Performance (Y)

The Junior Auditor Performance Variable consists of 10 question items with The number of respondents was 38 auditors, the standard deviation of this variable was 4.154. The highest value (max) on the Junior Auditor Performance variable is 50 and the lowest value (min) is 33, with an average value of 40.21, this shows that on average the respondents answered agree on the questionnaire.

Data Quality Test

Validity Test and Reliability Test

The validity test in this study was carried out using the Pearson correlation test. Instruments that are declared valid means that the measuring instrument used to obtain data (measure) is valid. Based on the tests that have been carried out, it can be seen that questions on the variables of auditors' professional ethics, supervision measures, training and performance of junior auditors have a value of r count greater than r table, namely 0.320, so it can be concluded that the question is valid.

Reliability testing is a measure of the stability and consistency of respondents in answering matters relating to questions which are a variable and compiled in the form of a

questionnaire. The data is said to be reliable if the value of Cronbach's Alpha in the data studied has a value greater than 0.70. Based on the results of the reliability test on the variables of auditors' professional ethics, supervision measures, training, and performance of junior auditors, Cronbach's Alpha value is more than 0.70. Then the independent and dependent variables have met the data eligibility or reliability requirements. So that the questionnaire in this study can be trusted and can be used in research because it has a high level of reliability.

Multiple Regression Test

Table 5. Multiple Regression Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-11.160	6.005		-1.858	.072
	Etika_Profesi	.360	.121	.328	2.965	.005
	Tindakan_SuPervisi	.663	.152	.479	4.363	.000
	Pelatihan	.268	.111	.256	2.406	.022

a. Dependent Variable: Kinerja_Auditor_Junior

Based on the table above, the regression equation is obtained $Y = -11,160 + 0,360X_1 + 0,663X_2 + 0,268X_3 + 6,005$

Correlation Coefficient Test

Table 6. Correlation Coefficient Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin - Watson
1	.827 ^a	.684	.656	2.436	1.317

a. Predictors: (Constant), Pelatihan, Tindakan_Supervisi, Etika_Profesi_Auditor
b. Dependent Variable: Kinerja_Auditor_Junior

Based on the table above, it can be seen that the correlation coefficient between independent variables, including auditors' professional ethics, supervision action, and training on the dependent variable, namely the performance of junior auditors is 0.827 or 82.7%, meaning that the relationship between the independent variables and Dependen is very strong, this is appropriate. with table 3.2 that the range 0.80-1,000 shows a very strong level of relationship or influence.

Table 7. The results of the determination coefficient test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.827 ^a	.684	.656	2.436	1.317
a. Predictors: (Constant), Pelatihan, Tindakan_Supervisi, Etika_Profesi_Auditor					
b. Dependent Variable: Kinerja_Auditor_Junior					

Based on the table above, it can be seen that the Adjusted R Square value is 0.656, which means that the Junior Auditor Performance (Y) variable is influenced by independent variables including Auditor Professional Ethics, Supervision, and Training that affect the Junior Auditor Performance by 65.6%. While the remaining 34.4% is influenced by other factors not present in this study, such as professionalism, work culture, motivation, and others.

Table 8. Results of the t test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-11.160	6.005		-1.858	.072
	Etika_Profesi_Auditor	.360	.121	.328	2.965	.005
	Tindakan_Supervisi	.663	.152	.479	4.363	.000
	Pelatihan	.268	.111	.256	2.406	.022
a. Dependent Variable: Kinerja_Auditor_Junior						

Discussion of Results

The Influence of Auditor Professional Ethics on Junior Auditor Performance

The higher the level of professional ethics that is adhered to and possessed by an auditor, the better the performance of the junior auditors will be. The results of this study are in line with research conducted by Kadek et al. (2015) that professional ethics affects the code of ethics or auditors' ethics which will lead to the attitudes, behavior and actions of auditors in carrying out their duties and obligations in relation to maintaining high quality auditors.

The Effect of Supervision Actions on the Performance of Junior Auditors

Supervision is carried out by directing the junior auditor in achieving the audit objectives, and determining whether the audit objectives have been achieved or not. With good supervision, it will have an influence on the performance of junior auditors, so that

auditing activities can run effectively. The results of this study are in line with the results of research by Syamsul (2010) which identified that supervisors are the leaders closest to junior auditors, with work experience that is still lacking in supervising action which should have a major influence on the performance of junior auditors.

The Effect of Training on the Performance of Junior Auditors

Training can increase the ability of an auditor, by carrying out training it will cause changes in behavior, skills and attitudes that can improve the performance of junior auditors. The results of this study are in line with the research conducted by Youra (2011) that the implementation of training at public accounting firms can help junior auditors in carrying out their duties in the field later. So that junior auditors can sharpen their abilities in audit assignments.

5. CONCLUSION

The variable of auditor professional ethics partially has a positive and significant effect on the performance of auditors at the Public Accounting Firm in South Jakarta. These results indicate that the higher the professional ethics adhered to by an auditor, the better the junior auditors' performance. The variable of supervision measures partially has a positive and significant effect on the performance of auditors at the Public Accounting Firm in South Jakarta. This shows that effective supervision measures in the public accounting firm can support the performance of junior auditors. The training variable partially has a positive and significant effect on the performance of auditors at the Public Accounting Firm in South Jakarta. This shows that auditors who take part in the training can improve their ability to carry out their audit tasks. The more training carried out by the auditors, the better the junior auditor's performance will be.

Research Limitations

The limited data and respondents studied were due to the busyness and uncertainty of filling out the questionnaire, so some KAP refused to fill out the questionnaire, so only 9 KAP were willing to fill out the questionnaire. The data were obtained using a questionnaire so that the researcher could not confirm the truth of the answers to the questions given. Researchers have limited time so that research cannot be carried out in depth and broadly. The limitations of time and place for research are due to the busyness of the auditors so that researchers need a long time to wait for the return of the research questionnaire.

Suggestion

For the Public Accounting Firm in the South Jakarta area to pay more attention to the performance of junior auditors so that they can carry out their assigned tasks better, and the results of the work of junior auditors can be more satisfying. So that it can maintain the trust of the public and users of public accounting services. For further researchers, it is hoped that they can conduct tests on other variables related to the performance of junior auditors, such as emotional intelligence, education level, role ambiguity and others. For further researchers, it is recommended to conduct research using data collection techniques by interviewing so that the information obtained describes the real situation. For further researchers it is expected to expand the study population and pay attention to the time of the study, it is advisable not to conduct research during the busy auditor time so that more auditors become respondents.

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