

How to Cite:

Sudarman, S., & Kusuma, S. Y. (2022). Information technology strengthens tax examiner's work experience relationship to audit quality. *International Journal of Health Sciences*, 6(S1), 6664–6676. <https://doi.org/10.53730/ijhs.v6nS1.6420>

Information technology strengthens tax examiner's work experience relationship to audit quality

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Abstract---The purpose of this study was to analyze the relationship between the work experience of tax examiners and the quality of audits moderated by information technology. Research design uses quantitative descriptive research using primary data. The population and research samples are tax examiners in Kantor DGT Java Tengah I region which amounts to 36 employees. Sampling techniques use sampling quotas because the population is less than 100 so the population is taken entirely to be sampled. The results showed that work experience had a significant and positive effect on the quality of audits. Information technology is able to strengthen the relationship between work experience and audit quality at the Central Java DGT Regional Office I, so that the stronger the role of information technology, the quality of audits will increase.

Keywords---Experience, Information Technology and Audit Quality.

Introduction

Audit quality is one of the services that are difficult to measure objectively, there is no definite definition of audit quality. Audit quality is a complex and elusive concept, so there are often errors in determining its nature and quality. During the audit, the auditor must often contact or interact with management to obtain the necessary evidence and usually the auditor will request confidential company data. The auditor's attitude is to recognize the need for an objective assessment of the audited conditions and the evidence obtained during the audit. This is done by the auditor so that the company's audited financial statements are reliable and management will also get confidence and trust from outsiders that the management has carried out its responsibilities properly.

Quality audit as it is likely that the auditor will find and report violations in the client's accounting process. Findings of violations during the audit process are used to measure the quality of the audit with regard to the auditor's knowledge and expertise. Reporting of violations depends on the auditor's encouragement to disclose the violation. This boost will depend on the independence that the auditor has.

The quality of the audit produced by the auditor can be influenced by several factors, including time pressure in the implementation of the audit, work experience owned by the auditor, high objectivity attitude, ethics that must be adhered to by the auditor and high independence from the auditor. In this study deliberately only examines the factors of independence, competence and ethics of auditors, because the determining factors of audit quality include competence and independence. This is based on the statement of AAA (*American Accounting Association*), *Financial Accounting Commite* (2000) Christiawan (2003: 82) which states that the quality of audits is determined by two things, namely competence and independence. Both of these things directly affect the quality of the audit.

Second general standard (SA section 220; SPAP, 2011: 220.1) states that "In all matters relating to engagement, independence in mental attitudes must be maintained by the auditor". This standard requires that the auditor must be independent (not easily influenced), as he or she carries out his work in the public interest. The auditor must carry out the obligation to be honest not only to the management and owners of the company, but also to creditors and other parties who put their trust in the audited financial statements.

The second general standard SA section 220.1; SPAP (2011) states that in all matters related to engagement, independence in mental attitudes must be maintained by the auditor. This standard requires the auditor to be independent, meaning an attitude that is not easily influenced because the auditor carries out his work in the public interest. The auditor must not side with anyone and the auditor must be able to maintain a mental attitude and appearance because of the opinions he issued to increase the quality of the results of the examination report.

Research conducted by Alim et.al (2007), Sukriah et.al (2009), Ilmiyati and Suhardjo (2012) found empirical evidence that competence has a significant effect on audit quality. This research is also supported by research conducted by Sari and Sudana (2013), finding that competence has a positive effect on the quality of audits. Christiawan (2002); Alim et.al (2007) and Sukriah et.al (2009) stated that the higher the competence of the auditor will be the better the quality of the examination results, but on the contrary if the lower the competence of the auditor then the quality of the examination results is also low. This research contradicts research conducted by Ningsih and Sofiani (2015) which stated that the competence of auditors has no significant effect on the quality of audits at public accounting firms in Malang.

In producing a report that has a high audit quality, an auditor must adhere to the auditor's ethics that have been established. The higher the auditor obeys the

auditor's ethics, the higher the quality of the audit produced. But the lower the auditor obeys the ethics of the auditor, the lower the quality produced. So that the competence and ethics of the auditor can affect the quality of the audit resulting depending on the situation experienced by an auditor in conducting an audit. Research conducted by Aditya (2016) and Burhanudin (2016) and Supriyatna et al (2017) proved that independence has a positive effect on audit quality.

To prevent problematic audits, an auditor is required to always be independent. Being independent means avoiding relationships that can interfere with the mental attitude and objective appearance of the auditor in carrying out audits, Christiawan (2003). Independence is an act of either the auditor's attitude, actions, or mentality during the audit, where an auditor must be able to position himself to not side with interested parties to the results of his audit. However, being independent in this case does not mean requiring that the auditor behaves as a claimant, but the auditor must be impartially fair by still being aware of his obligation to always act honestly, not only to the management and owners of the company but also to other parties interested in financial statements (SPAP, 2011).

Work experience is the whole lesson a person learns from the events passed during the auditor's work, logically the longer a tax examiner works in his place of work, the more experience he gets in accordance with the work that has been or is being done. Tax examiners who have a lot of experience in their positions are easier to solve the problems found, compared to those with little experience. Some of the studies that support this statement include Slamet (2012) which states that work experience has a positive and significant effect on the quality of audits, Supriyatna et al (2017: 321), Misral and Pratama (2018). However, this study is not in line with the research conducted by, Simbolon and Sumadi (2013: 110) states that work experience has no effect on the performance of tax examiners.

Theoretical Foundation Audit Quality

The quality of the audit can be interpreted as good or not an examination that has been done by the auditor. Based on the Professional Standards of Public Accountants (SPAP) audits carried out by auditors are said to be qualified, if they meet the provisions or standards of auditing. Auditing standards include professional quality, independent auditors, *judgments* used in the implementation of audits and the preparation of audit reports.

Kane & Velury (2005) and Simanjuntak (2008), define as the level of ability of an accounting firm in understanding a client's business. Many factors play a role in this level of ability such as accounting value that can describe the state of the company's economy, including the flexibility of use of generally accepted accounting principles (GAAP) as a standard rule, the ability to compete competitively described in financial statements and its relationship to business risks, and so on.

Auditing itself is broadly defined as a systematic process for obtaining and evaluating evidence objectively about assertions about economic activities and events to establish the degree of conformity between the assertions and the established criteria, as well as conveying the results to the interested users, Taylor and Glezen (1991) and Simanjuntak (2008).

Angelo (1981) defines quality audit as an assessment by the market where there is a possibility that the auditor will provide a) discovery of a violation in the client's accounting system; and b) there is a violation in its recording. The possibility that the auditor will report a misstatement report has been detected and defined as the auditor's independence. An auditor is required to be able to produce high quality work, because the auditor has a great responsibility to the parties concerned with the financial statements of a company including the public. Not only depending on the client, the auditor is a party who has the qualifications to check and test whether the financial statements have been presented reasonably in accordance with generally accepted accounting principles.

From the understanding of the quality of the audit above, it can be concluded that the quality of the audit is all possibilities (probability) 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 audit financial statements, where in carrying out the duties the auditor is guided by the auditing standards and the relevant public accountant code of ethics. According to Boynton and Kell (1999: 23) the quality of service is essential to ensure that the profession is accountable to the client, the general public, and the rules.

While in SPAP (Professional Standard of Public Accountants), issued by IAPI in 2016 it is stated that the criteria or quality measures include the professional quality of auditors. Auditors' professional quality criteria as governed by general auditing standards include independence, integrity and objectivity. From the statement, it can be concluded that the quality of audit services aims to ensure that the profession is responsible to clients and the general public which also includes the professional quality of auditors.

Bastian (2014: 186) audit quality is what starts from planning in advance before carrying out the examination and using expertise and accuracy in carrying out his profession. Arens, et. Al, (2015: 103) audit quality is how to tell an audit to detect a material misstatement of the report in the financial statements, the detection aspect is a reflection of the auditor's competence, while the export is a reflection of the auditor's integrity, especially the auditor's independence.

Work experience

Experience is very important in order to the obligation of an examiner to his duties to meet audit standards. An auditor's knowledge begins with formal education, which is expanded through subsequent experiences in audit practice. To meet the requirements as a professional, the auditor must undergo sufficient technical training. As mentioned in the Professional Standards of Public Accountants (SPAP) that the requirements demanded of an independent auditor

are those that have adequate education and experience usually obtained from practices in the field of auditing as an independent auditor.

Audit experience is the experience of auditors in conducting financial statement examinations both in terms of length of time, and the number of assignments that have been done. Auditors who have different experience, will also differ in looking at and responding to information obtained during the examination and also in providing audit conclusions on the examined object in the form of giving opinions. The more experience of an auditor, the more appropriate the Consideration of the Level of Materiality in the company's financial statements will be. In addition, the higher the level of experience of an auditor, the better the view and response of the information contained in the financial statements, because the auditor has done a lot of his job or has examined financial statements from various types of industries (Novanda, 2012: 28).

Auditor experience is experience in auditing financial statements both in terms of length of time, number of assignments and types of companies that have been handled, Asih (2006: 26). The most common reason for diagnosing a problem is the inability to produce the right conjecture. Libby and Frederick (1990) in Suraida (2005: 119) found that the more auditor experience the more able to produce various kinds of conjecture in explaining audit findings.

Information technology

Information technology can be interpreted as a technology used to process data, including obtaining, compiling, processing, storing, manipulating data in various ways to produce quality information, namely relevant, accurate, and timely information used for personal, business, and government purposes and is strategic information for decision making, Nurillah (2014).

Akadun (2009: 114) defines information technology as the result of human engineering of the process of delivering information from the sender to receiver so that the transmission of information will be faster, wider spread, and longer storage. Information technology is a combination of computer technology and communication technology so that it becomes information and communication technology (ICT). Information technology includes computers, software, databases, networks, electronic commerce, and other types of technology-related technologies, Wilkinson et al, (2000). Technology uses a set of computers to process data, network systems used to connect between computers according to needs, and telecommunication technology used so that data can be published and accessed globally.

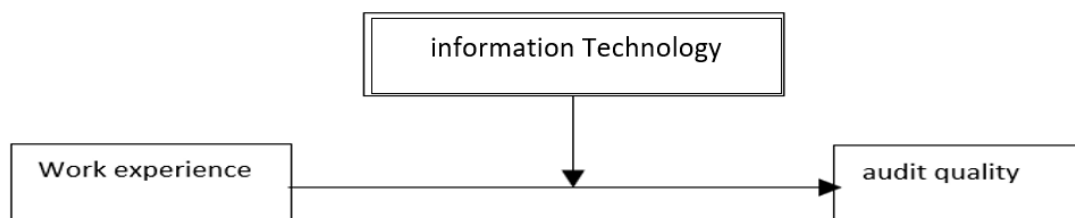
One of the drivers and including government reforms to realize good governance (especially in the implementation of regional autonomy) is the use of information technology in the implementation of government, services, and development, Akadun (2009: 130). Computers as one of the components of information technology is a tool that can multiply the abilities possessed by humans, Winidyaningrum and Rahmawati (2010), even computers can also do work that may not be able to be done by humans. Processing data into information using the help of a computer will further increase the value of the information generated.

Increased value of information for example, information that has a high value is information provided in a fast and precise time. Data processing can be done manually which will produce information with a longer time than data processing using a computer so that the costs incurred will be relatively more. While with the help of computers, data processing can be arranged in such a way that the information generated on time and at a cost that is still below the benefits generated.

Previous research

Kristiyanto (2014) & Hardiyanto, A., Sudarman, S., Krisnawati, H., & Kuncoro, A. (2022) The results of the study showed that each variable free of competence and the use of information technology had a significant effect on the quality of tax checks. Karnisa (2015) The results of the study showed that competence affects the quality of audits, Independence has no effect on the quality of audits and the interaction of auditor competence with motivation has no effect on audit quality. Ningsih and Sofianti 2015 Hasil research shows that competence has no effect on audit quality, independence affects audit quality and gender does not have a significant effect on audit quality. Emotional intelligence has a significant effect on the relationship between competence, independence and gender and audit quality. Mulyanti (2017) The results of this study showed that information technology affects the quality of accounting information systems by 63.5%, while internal control affects the quality of accounting information systems by 50.9%. This shows that the better the use of information technology and the establishment of good internal control also makes the accounting information system become more qualified.

Research Concept Framework



Picture. 1. Research concept framework

Hypothesis

H₁ = Work experience has a positive effect on audit quality

H₂ = Work experience has a positive effect on the quality of audits with information technology as a moderation

Research Methods

Research uses *explanatory* research types using primary data. Hair et al. (2010) causality is a research design compiled to examine the possibility of causal relationships between variables. Sugiyono (2016: 80) & Kuncoro, A & Sudarman (2018) referred to samples as part of the number and characteristics possessed by a population. Sample measurements are made through statistics or based on research estimates to determine the size of samples taken in carrying out research on an object. Because the population was taken entirely to be sampled, the sampling using a simple number of 36 respondents (Sugiyono, 2016: 141).

The study also used the Moderated Regression Analysis (MRA) method to analyze the influence of moderator variables on the relationship between independent variables and dependent variables. The Moderated Regression Analysis (MRA) method is a regression model that uses moderator variables. A moderating variable is a variable that will strengthen or weaken the relationship between an independent variable and a dependent variable. To find out whether there are moderator variables, there are 2 methods that are often used, namely subgroup analysis (subgroups) and Moderated Regression Analysis (MRA).

Results and Discussion

Table 1
Validity and Reliability Test Results

Variabel	Item	Skor total- Pearson corelation	Validity		Reliability	
			r tabel	Information	Alpha	Information
Work Experience X	1	0.583	0.3202	Valid	0.822	Reliabel
	2	0.847		Valid		Reliabel
	3	0.719		Valid		Reliabel
Information Technology Z	1	0.772	0.3202	Valid	0.796	Reliabel
	2	0.853		Valid		Reliabel
	3	0.429		Valid		Reliabel
	4	0.870		Valid		Reliabel
	5	0.870		Valid		Reliabel
Audit Quality Y	1	0.790	0.316	Valid	0.819	Reliabel
	2	0.757		Valid		Reliabel
	3	0.835		Valid		Reliabel

From table 1 above it is explained that all research instruments are valid because the value of r calculates greater than r table, while in the reliability test all variables are reliable or reliable because the α value is greater than the value of 0.7.

Regression Moderated Analysis (MRA)

Testing using the MRA method or *Moderated Regression Analysis* is a regression analysis that uses moderating variables. In this study using one moderating variable, namely information technology variables. Moderation regression analysis equations are used to predict and test for changes that occur in the performance of the examiner that can be explained by free variables and strengthened or weakened by moderation variables.

Results of the Coefficient of Regression of work experience, information technology and audit quality

Table 2
Results of the Coefficient of Regression of work experience, information technology and audit quality

Variable	Coefficient	Value t	Sig
(Constant)		2.014	0,00
Work Experience	0.488	2.614	0.004
Information Technology	0.442	1.912	0.000
X ₁ *X ₃	0.013	2.132	0.003

From table 2 it is explained that information technology moderates work experience with audit quality. The work experience variable regression coefficient of 0.488 explains the magnitude of the change in the audit quality score. This is due to the influence of work experience on the quality of audits. A positive sign indicates the direction of the relationship is directly proportional (in line). So when there is an increase in the variable score of work experience, the audit quality score will increase by 0.488 with the assumption that other factors are constant (unchanged). This proves that if the work experience is getting better then the quality of the audit will be better as well.

The information technology variable regression coefficient of 0.013 explains the magnitude of the change in the audit quality score. This is due to the influence of information technology on the quality of audits. A positive sign indicates the direction of the relationship is directly proportional (in line). So when there is an increase in the variable score of information technology, the audit quality score will increase by 0.013 with the assumption that other factors are constant (unchanged). This proves that if information technology gets better then the quality of audits will be better as well.

Moderating test results showed that the interaction between work experience variable (X) and information technology showed a significant influence on audit quality (Y), as evidenced by the probability value generated by the interaction of both exogenous variables and moderators of 0.003 (3%) did not exceed the specified error rate of ($\alpha = 5\%$). This comparison explains that information technology variables succeed in strengthening work experience variables to audit

quality. Thus, information technology strengthens the relationship of work experience to the quality of audits.

Discussion

1. The effect of work experience on audit quality

Work experience is an action recorded by human resources to achieve goals. Auditor experience is experience in auditing financial statements both in terms of length of time, number of assignments and types of companies that have been handled (Asih, 2006: 26).

Work experience has a positive and significant effect on the quality of audit results of the test results of significance value of $0.003 < 0.005$, meaning that work experience is able to improve the quality of audits so that the longer the work experience of an auditor, the better the quality of the audit.

The results of the study are also in line with the research of Putu Indra Mahardika et al (2017) with the results of research that work experience has a positive role to improve the quality of audits. This is also in accordance with the theory (Purnamasari, 2005) which explains that experienced auditors will be stronger to determine analysis so that the findings of experienced auditors are able to improve the quality of audits.

2. The influence of work experience on the quality of audits is moderated by information technology.

The technology to use a set of computers and perform data processing, network systems used to connect between computers according to needs, and communication technology used so that data can be published and accessed globally is referred to as information technology. Information technology has a role to solve workers to be more effective and efficient so as to improve quality.

The experience of work on the quality of audits moderated by information technology has a positive and significant effect on the quality of audits with significance test results of less than 0.005 or ($0.000 < 0.005$) means that information technology is able to strengthen the relationship of work experience to audit quality, thus becoming a partial booster. The results explained that information technology strengthens the relationship of work experience with audit quality, so this can be referred to as partial mediation. The role of information technology as a strengthener of work experience relationship and audit quality, was researched by Yanti Mulyanti (2017) who stated that the quality of audits increases because it is contributed by information technology.

The results also mean that komputer as one of the components of information technology is a tool that can multiply the abilities possessed by humans (Winidyaningrum and Rahmawati, 2010), even computers can also do work that may not be able to be done by humans. Processing data into information

using the help of a computer will further increase the value of the information generated.

Conclusion

1. Work experience contributes to improving the quality of audits, so that the more experienced the audit quality will also be better.
2. Information technology also strengthens the relationship of work experience with the quality of audits, so that the better the information technology used and independence also the better, the quality of the audit will increase.

Suggestion

The results of the study are expected to be a consideration for tax examiners related to work experience, information technology and audit quality. The results of the study were able to add scientific characteristics related to the quality of the audit. While the advice for the next researcher is to develop the research by expanding the population, so that the results are increasingly varied.

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