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The Influence of Independence, Experience, and Competence on Audit Quality Mediated by the Effectiveness of E-Audit

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Abstract

The widespread instances of violations of examination standards and the failure to uphold ethical values among auditors have raised public doubts about auditors. The quality of audits serves as a benchmark for assessing the financial management soundness of an entity under examination. On the other hand, e-audit is expected to help auditors improve audit quality. The purpose of this research is to comprehend and analyze the effectiveness of E-Audit on audit quality at the Audit Board of the Republic of Indonesia. The research was conducted using a quantitative approach, with 196 respondents selected through purposive sampling. Structural Equation Modeling (SEM) was employed as the data analysis technique. The results of this research indicate that independence, experience, and competence have a positive effect on the effectiveness of E-Audit and audit quality. Furthermore, the effectiveness of E-Audit can mediate the influences of independence, experience, and competence on audit quality.

Keywords

E-Audit, Audit Quality, Effectiveness, Competence, Experience

1. Introduction

The development of audit information technology systems has given rise to a tool that can assist auditors in their work, known as Computer-Assisted Audit Techniques (CAATs). Computer-Assisted Audit Techniques encompass the use of computers in auditing activities to help auditors achieve their audit objectives, whether by utilizing specialized software or

employing tools available for processing and testing client data populations. Audits conducted using information technology can generally be categorized as e-audits and are applicable to various types of financial audits, including performance audits and specific-purpose audits (Cipek, 2021).

Technology-based or e-audits can assist auditors in making accurate decisions and processing data quickly and precisely. This, in turn, is expected to ensure that opinions on financial statements are appropriate and serve as a reference for decision-making by users of financial statements. On the other hand, issues persist regarding the audit quality of financial statements due to a lack of skeptical and cautious attitudes during examinations, as well as non-compliance with professional ethics and applicable audit standards (Ma'Ayan & Carmeli, 2016). These issues are triggered by various factors, including the inability to effectively and efficiently utilize technology for audits. There is also a lack of a foundation to conduct audit procedures and document their results, which is crucial for forming opinions (Susanto et al., 2023). Consequently, many public accounting firms continue to rely on manual paper-based working papers, which are considered suboptimal for producing high-quality audits.

Audit quality is not solely influenced by the implementation of technology or e-audit (Mardian & Avianti, 2019). Competence and independence also play crucial roles in delivering quality audits. Auditor competence can be gauged by the knowledge and experience acquired through education in accounting at universities or through professional development and workplace training. Knowledge can be obtained through formal education and specialized training, while experience facilitates the identification of non-standard findings during the audit process. Based on theoretical and empirical literature reviews, this research is conducted with the aim of analyzing the Influence of independence, experience, and competence on audit quality, mediated by the effectiveness of e-audit.

2. Literature

2.1. Independence

Independence means a mental attitude free from influence, not controlled by others, and not dependent on others. Independence also means the honesty of the auditor in considering facts and having objective considerations without favoritism in formulating and expressing opinions (Prabowo & Suhartini, 2021). According to Aidi et al (2014), independence refers to the freedom from conditions that threaten the ability of internal audit activities to carry out internal audit responsibilities in an impartial manner. Based on several definitions above, it can be concluded that independence is one of the components that must be maintained or upheld by public accountants. Independence implies that an auditor has a position of freedom in making decisions and presenting oneself in relation to external parties related to the tasks performed. Independence aims to enhance the credibility of the financial statements presented by management. If an accountant is not independent from their client, their opinion will not add any value. An auditor must have an attitude that cannot be influenced by factors that may disturb the consideration of facts encountered during the examination. An auditor must have an honest attitude, not only towards management and company owners but also towards all parties, including the public, so

that the public can assess to what extent the auditor has worked and the public does not doubt the independence and objectivity of the auditor (Murphy, 2012; Rifai & Mardijuwono, 2020).

Independence is one of the ethical components that must be maintained by public accountants. Public accountants are not allowed to side with anyone's interests. Auditors are obligated to be honest not only to management and company owners but also to creditors and other parties who place trust in the work of public accountants (Tarr & Mack, 2013). Research conducted by Rahmina & Agoes (2014) showed that independence has a positive and significant effect on audit quality. The more independent an auditor is, the better the audit quality produced. Lamba et al., (2020) and Hossain (2013) also showed that independence has a positive effect on audit quality.

H1: Independence has a significant positive effect on the Effectiveness of E-Audit.

H2: Independence has a significant positive effect on Audit Quality.

2.2. Experience

The requirement to become an auditor includes having a formal educational background, either directly or indirectly related to the field of auditing. Experienced auditors tend to deliver higher audit quality compared to their inexperienced counterparts (Wang et al., 2015). This is because experience shapes a person's expertise both technically and psychologically. From a technical standpoint, continuous engagement in the same work enhances one's proficiency in completing tasks. Psychologically, experience molds a person's character, fostering wisdom in both thought and action. The experience someone possesses greatly aids them in accomplishing tasks, as it equips them with valuable skills and abilities. Consequently, experience holds significant importance in a profession demanding a high level of professionalism, as it directly influences the quality of an auditor's work.

For an auditor, having sufficient work experience is essential because with experience, the auditor can avoid making mistakes during auditing. High work experience sharpens an auditor's intuition, making it easier for the auditor to identify any issues and produce quality audits. Moeckel (1990) stated that experience will affect an auditor's ability to identify errors in the company they are auditing. Research by Zahmatkesh & Rezazadeh (2017) also showed that independence, experience, due professional care, and accountability have a positive and significant impact on audit quality. In contrast, a previous study by Hamdani et al. (2020) examining the influence of auditor ethics, experience, knowledge, and dysfunctional behavior on audit quality showed that experience and dysfunctional behavior have no significant effect on audit quality. The same findings were also found in the study by Pinatik (2021) examining the influence of independence, experience, due professional care, and accountability on audit quality. The results of this research showed that experience does not have a significant impact on audit quality. However, independence, due professional care, and accountability have a significant effect on audit quality.

H3: Experience has a significant positive effect on the Effectiveness of E-Audit.

H4: Experience has a significant positive effect on Audit Quality.

2.3. Competence

The concept of competence is understood as the collaboration of sufficient knowledge, skills, and experience. According to Lester (2014), competence is the ability and capability to carry out a job or profession. A competent person is someone who can perform their job with good quality

results. In a broader sense, competence includes sufficient mastery of knowledge, skills, and the appropriate attitudes and behaviors to carry out a job or profession. Palmer (2004) defines competence as the knowledge and skills required by an auditor to perform specific tasks. Furthermore, competence is related to expertise, knowledge, and experience. Therefore, a competent auditor is someone who possesses adequate knowledge, training, skills, and experience to successfully complete their auditing tasks (Power, 1997). From the various definitions above, it can be concluded that an audit conducted by an auditor should be carried out by someone with sufficient knowledge, skills, and technical training to achieve the tasks with optimal results.

DeAngelo (1981) defines audit quality as the probability that an auditor will detect and report a violation in the client's accounting system, assuming that the likelihood of detecting misstatement depends on the auditor's understanding or competence. Auditor competence can be obtained through education in accounting at the university level, professional development, and training at the workplace. Cristea (2021) states that auditors must maintain their level of competence through continuous professional training. Competence consists of personal quality, general knowledge, and specific abilities. Improving personal quality, general knowledge, and specific abilities will also enhance the competence and skills of auditors, resulting in quality audits. Helliar et al. (2009) found that auditors with higher education have a broader perspective and extensive knowledge in their field of expertise, enabling them to address issues with the knowledge they possess.

H5: Competence has a significant positive effect on the Effectiveness of E-Audit.

H6: Competence has a significant positive effect on Audit Quality.

2.4. Effectiveness of E-Audit

Steers & Lee (2017) defines the word "effectiveness" in performing a task or job as the ability to produce one unit of output. A job can be considered effective if it is completed on time. Bemelmans-Videc (2017) also agrees with the definition of effectiveness as the ability to select the right goals or instruments to achieve the desired outcome. Based on several definitions that have been explained, it can be concluded that effectiveness is a measurement that describes how far the objectives (quantity, quality, time, and budget) set by management have been fulfilled. According to Barlow & Coren (2018), there are several common and frequently used ways to measure the level of effectiveness, such as program success, goal achievement, program satisfaction, input-output levels, and overall goal attainment. Moreover, the evaluation of effectiveness in the implementation of a new system must be able to overcome various obstacles, both internally and externally. Breyfogle III et al. (2000) explains that there are six instruments for measuring whether the implementation of a new system is effective or not, namely supervisor, relevance, sensitivity, reliability, practicality, and acceptability. On the other hand, E-Audit is a computerized program designed to perform auditing functions, thus automating or simplifying the auditing process. In a study conducted by Power (2000), e-audit is defined as an essential instrument for auditors in various types of audits, making the auditor's work more effective and efficient.

Audit Quality

Winograd et al. (2000) define audit quality as a process to ensure that generally accepted auditing standards are followed in every audit, where the Public Accounting Firm (KAP) follows specific audit quality control procedures that help consistently meet those standards in every engagement. Meanwhile, Gamayuni (2018) explains that standards are established by authorities as regulations to measure quality, extent, value, or excellence. When applied to auditing, auditing standards are measures of performing actions that serve as general guidelines for auditors in conducting audits. Auditing standards also encompass the idea of a benchmark for the quality of auditing services. Thus, audit quality is a process to ensure that generally accepted auditing standards are followed in every audit, where the KAP follows specific quality control procedures that help consistently meet those standards in every engagement. Auditing standards differ from auditing procedures, where procedures are related to the criteria or performance quality measures of the action and are associated with the objectives to be achieved through the use of those procedures. Auditing standards, which differ from auditing procedures, are related not only to the general professional quality of auditors but also to the considerations used in the conduct of the audit and in the reporting.

E-Audit not only facilitates analysis but also enhances effectiveness and efficiency in terms of time, cost, and human resources. Additionally, E-Audit allows auditors to access various types of electronic files or data and perform comprehensive operations to thoroughly detect fraud or irregularities (Jaber et al., 2018). Moreover, E-Audit facilitates accessing various types of electronic files and performing comprehensive operations to detect fraud or irregularities at an early stage. This can influence the audit quality produced by auditors in giving their opinion on financial statements. This research is in line with the study conducted by Omonuk & Oni (2015), which found that computer-assisted audit techniques have a positive and significant effect on audit quality. The presence of computer-assisted audit techniques greatly assists auditors in conducting examinations more easily. This means that the more frequently E-Audit is used by an auditor, the better the resulting audit quality. The use of E-Audit results in more accuracy and precision for a public auditor compared to manual methods.

H7: Effectiveness of E-Audit has a positive and significant effect on Audit Quality

Based on the literature review and previous studies, the conceptual framework developed in this study is depicted in Figure 1.

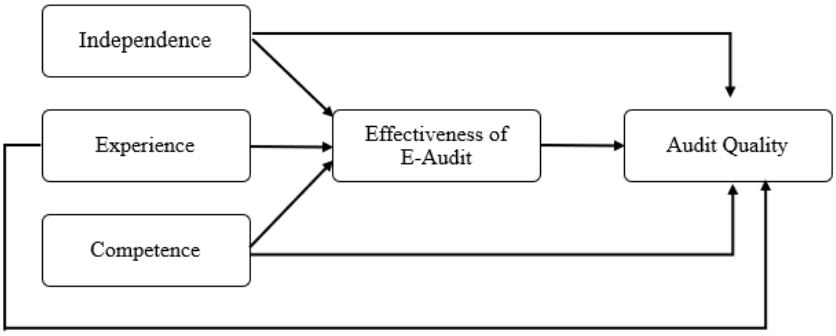

Figure 1. Model

3. Method

The data analysis method used in this study is Partial Least Square (PLS). According to Urbach & Ahlemann (2010), Partial Least Square is a structural equation analysis that uses a variant basis simultaneously which can test models as well as test structural models. The sampling technique used is a non-probability sampling technique with purposive sampling.

4. Research Results and Discussion

In this context, the numerical values provided in Tabel 1 reveal the strength of associations between each observed variable, such as Independence, Experience, Competence, Effectiveness of E-Audit, and their corresponding latent constructs, including Audit Quality. These values represent the factor loadings or outer loadings, a fundamental component of structural equation modeling.

Table 1. Results of outer loading

	Independence	Experience	Competence	Effectiveness of E-Audit	Audit Quality
X11	0.902				
X12	0.902				
X13	0.912				
X14	0.907				
X15	0.896				
X16	0.915				
X21		0.877			
X22		0.871			
X23		0.900			
X24		0.891			
X25		0.888			
X26		0.889			
X31			0.880		
X32			0.904		
X33			0.904		
X34			0.912		
X35			0.916		
X36			0.907		
Y11				0.898	
Y12				0.911	
Y13				0.909	
Y14				0.884	
Y15				0.898	
Y16				0.831	
Y21					0.790
Y22					0.763
Y23					0.808
Y24					0.746
Y25					0.781

Interpreting these results, it can observed that the factor loadings for the independent variables (Independence, Experience, Competence, and Effectiveness of E-Audit) are notably high, with most of them approaching or surpassing 0.9. These elevated values signify robust relationships between these independent variables and their respective underlying constructs. In essence, it

suggests that Independence, Experience, Competence, and Effectiveness of E-Audit are closely intertwined with their corresponding latent constructs.

Table 2. Convergent validity

Variables	External loading factors	AVE
Independence	0.913-0.922	0.820
Experience	0.894-0.914	0.785
Competence	0.913-0.932	0.817
Effectiveness of E-Audit	0.917-0.923	0.790
Audit Quality	0.756-0.812	0.605

Conversely, when considering the dependent variable, Audit Quality, the factor loadings for the observed variables (Y11, Y12, etc.) also indicate substantial relationships, albeit slightly lower compared to the independent variables. Nevertheless, these values still affirm that the observed variables effectively reflect the Audit Quality construct, underscoring their importance in the overall measurement model.

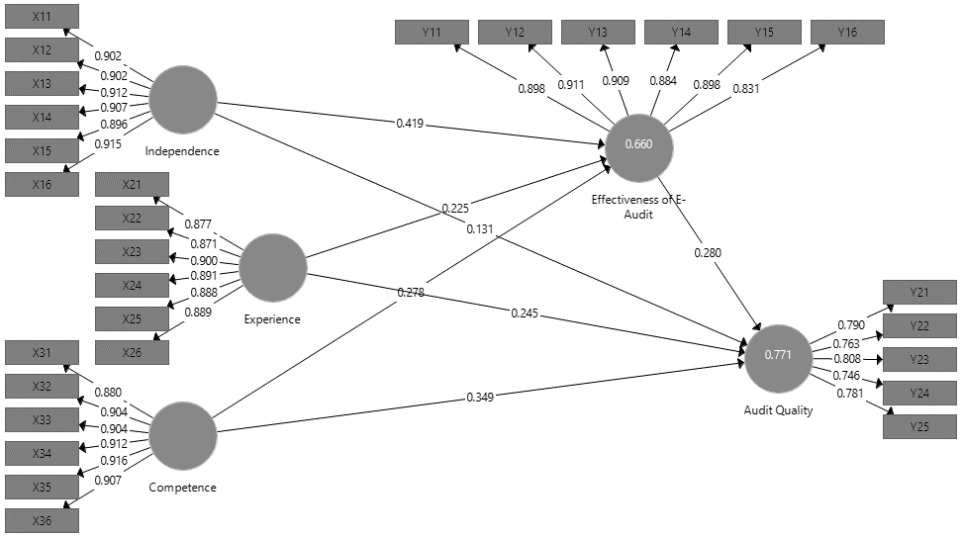

Figure 2. Result analysis of research model

In Table 2, it can be seen that the Average Variance Extracted (AVE) Independence variable is 0.820, Experience is 0.785, Competence is 0.817, Effectiveness of E-Audit is 0.790, and Audit Quality is 0.605 which is greater than 0.5 which means it can be said to have convergent validity. In Table 3, it can be seen that the root value of AVE in each variable is greater than the root value of the correlation, which means that the measuring instrument has discriminant validity.

In addition to testing the validity, researchers also conducted reliability tests. To determine the reliability of each construct in this study, a test was carried out by looking at the Composite Reliability and Cronbachs Alpha values of each construct. According to Jogiyanto and Abdillah

(2014) Cornbach's Alpha coefficient of at least 0.6 indicates that the questionnaire has a fairly good level of reliability.

Table 3. Discriminant Validity

	Audit Quality	Competence	Effectiveness of E-Audit	Experience	Independence
Audit Quality	0.778				
Competence	0.779	0.904			
Effectiveness of E-Audit	0.787	0.686	0.889		
Experience	0.749	0.632	0.689	0.886	
Independence	0.731	0.634	0.750	0.689	0.905

Table 4. Composite Reliability dan Cronbach's Alpha

	Cronbach's Alpha	Composite Reliability
Independence	0.956	0.965
Experience	0.945	0.956
Competence	0.955	0.964
Effectiveness of E-Audit	0.947	0.958
Audit Quality	0.838	0.885

The reliability test results in Table 4, it shows that the research variables can be said to be reliable (the cornach's alpha value is greater than 0.6) and thus can be used as an instrument in measuring the variables specified in this study.

In PLS, the accuracy of the proposed model can be measured using R-Square (R2) and Path Coefficient (PC). The structural model test (inner model) was carried out by paying attention to the R2 value on the endogenous latent construct and the t-value on each exogenous latent variable on the endogenous latent construct from the results of bootstrapping. R-Square with a value of 0.67 is considered strong, 0.333 means moderate, and 0.19 is weak (Chin; Hock & Ringle; Urbach and Achlemann in Indrawati, 2015). The inner model path diagram in this study is shown in the following figure:

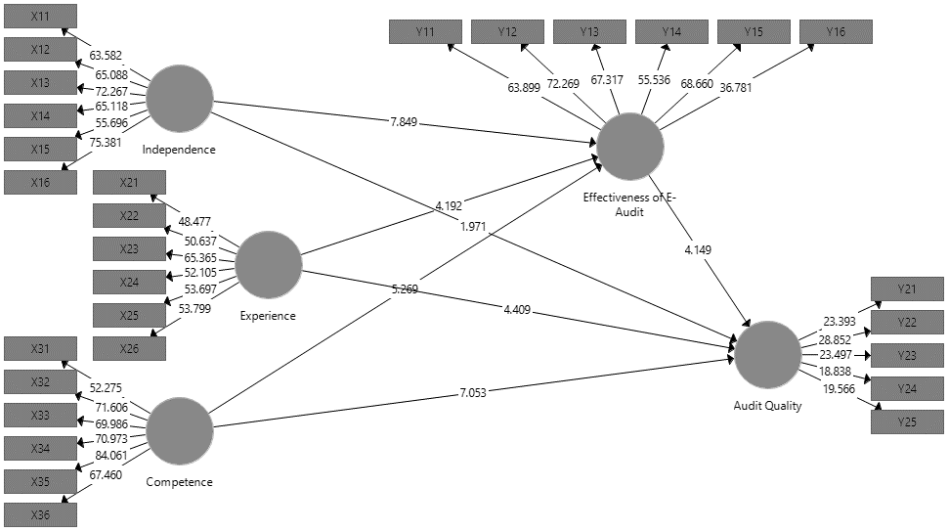

Figure 3. Bootstrapping's results

Table 5. R Square

	R Square	R Square Adjusted
Effectiveness of E-Audit	0.660	0.655
Audit Quality	0.771	0.767

Based on Table 5, it can be seen that the r-square value of the Effectiveness of E-Audit is 0.660 or 66%, which means that the Effectiveness of E-Audit variable can be explained by the Independence, Experience and Competence variables of 66% and the remaining 34% is explained by factors others that were not examined in this study, this value is considered moderate because it is below 0.67. Then, the r-square value of Audit Quality is 0.771 or 77.1%, which means that the Audit Quality variable can be explained by the Independence, Experience, Competence and Effectiveness of E-Audit variables of 77.1% and the remaining 22.9% is explained by other factors that are not examined in this study, this value is considered strong because it is below 0.67.

According to Chin; Hock & Ringle; Urbach and Achlemann in Indrawati (2015) to see whether the independent variables have an effect or not and how the direction of the relationship can be seen from the Tcount and path coefficients they have. Path coefficients must have a Tcount value greater than 1.96 (this value is obtained from Ttable with a confidence level of 0.05).

Table 6. Path Coeficient

	Path	T*value*	P*value*
H1	Independence -> Effectiveness of E-Audit	7.849	0.000
H2	Independence -> Audit Quality	1.971	0.049
H3	Experience -> Effectiveness of E-Audit	4.192	0.000
H4	Experience -> Audit Quality	4.409	0.000
H5	Competence -> Effectiveness of E-Audit	5.269	0.000
H6	Competence -> Audit Quality	7.053	0.000
H7	Effectiveness of E-Audit -> Audit Quality	4.149	0.000

Table 7. Specific Indirect Effect Result

Path	T*value*	P*value*
Independence -> Effectiveness of E-Audit -> Audit Quality	3.670	0.000
Experience-> Effectiveness of E-Audit -> Audit Quality	2.952	0.003
Competence -> Effectiveness of E-Audit -> Audit Quality	3.758	0.000

Effect of independence on the effectiveness of e-audit and audit quality

The auditor must be capable of gathering all the necessary information to make audit decisions, supported by an independent attitude (Brown-Liburd et al., 2016). When performing audit duties, the auditor must maintain an attitude of independence, both in fact and in appearance. Furthermore, the auditor is obligated to be honest with both internal parties and the company or agency that places their trust in the audited report. Ardillah & Chandra (2022) also found a similar notion, stating that auditor independence is a critical factor in producing a quality audit. Independence is necessary to ensure that the auditor remains impartial when expressing opinions, conclusions, considerations, or recommendations based on the inspection results. This ensures that audit results accurately represent the actual situation and are free from pressure from related parties (Wiratama and Budiarta, 2015).

The findings of this study align with research conducted by Rahmina and Agoes (2014), which demonstrates that independence has a positive and significant impact on audit quality. The more independent an auditor is, the higher the quality of the resulting audit. Rahmina and Agoes (2013), Wiratama and Budhiarta (2015), and Ardillah & Chandra (2022) have also provided empirical evidence supporting the positive effect of independence on audit quality. This indicates that the greater the independence of auditors, the better the resulting audit quality.

The effect of experience on the effectiveness of e-audit and audit quality

In accordance with the general standards outlined in the Professional Standards for Public Accountants, auditors are required to possess sufficient work experience in their respective professions and must meet technical qualifications. They are also expected to have experience in the industries in which their clients are involved (Wang et al., 2015). The experience of public accountants continues to grow in tandem with the increasing number of audits and the complexity of financial transactions within audited companies, enabling them to expand and enhance their knowledge in the fields of accounting and auditing (Zahmatkesh and Rezazadeh, 2017). This implies that the longer an auditor's tenure and experience, the higher the resulting audit quality is likely to be (Pinatik, 2021).

The findings of this study indicate a correlation between auditor experience and the implementation of audit quality, aligning with Moeckel's (1990) assertion that experienced auditors possess advantages. These advantages include a deeper understanding of errors, more accurate error identification, and the ability to detect atypical errors and other factors related to errors. In contrast, inexperienced auditors tend to attribute errors more frequently (Schafer & Schafer, 2019). Thus, experience significantly influences auditor behavior, which in turn impacts audit quality.

The Influence of Competence on Effectiveness of E-Audit and Audit Quality

Experienced auditors have several advantages, such as being sensitive in analyzing findings obtained during the audit process, more accurately detecting errors, and identifying atypical errors. Higher education and extensive experience enable auditors to produce better and higher-quality audit findings. On the other hand, a lack of education and experience among auditors can result in suboptimal audit outcomes (Maharany, Astuti, and Juliardi, 2016). Cristea's study (2021) showed that competence has a positive influence on audit quality. This finding is consistent with the research conducted by Palmer (2004). The higher the competence possessed by an auditor, the better the resulting audit quality. The studies conducted by Maharany Astuti et al., (2016); Su'un & Sari (2021); and Sari et al. (2021) all indicate that competence significantly affects audit quality. An auditor with minimal or non-material errors, supported by skills and extensive knowledge, can produce good audit quality. Therefore, higher levels of auditor competence will lead to better audit quality**.**

The Influence of Effectiveness of E-Audit on Audit Quality

The development of audit information technology systems has resulted in a tool that facilitates auditors in conducting audits, namely Computer Assisted Audit Technique (CAAT). CAAT refers to the use of computers in the examination process and assists auditors in achieving audit objectives, whether by using specialized software or utilizing tools in processing and testing client data populations. Audits conducted using information technology can generally be categorized as E-Audits and can be applied to all types of financial audits, including performance audits or audits with specific objectives (Brezina et al., 2021).

Technology-based audits (E-Audits) can assist auditors in making accurate decisions and processing data quickly and accurately, leading to appropriate opinions on financial statements that can serve as a reference for decision-makers using financial reports. Audit quality is not only influenced by the adoption of technology (E-Audit) but is also determined by competence, experience, and independence (DeAngelo, 1981). Based on research findings, it can be concluded that the presence of E-Audit greatly assists auditors in conducting examinations more easily. This means that the more effective the use of E-Audit by an auditor, the better the resulting audit quality. The use of E-Audit results in more accuracy and precision for public auditors compared to using manual methods. This finding is also consistent with Muhayoca & Ariani (2017) study, where Computer Assisted Audit Technique (CAAT) facilitates accessing various types of electronic files and performing comprehensive operations, thus allowing early detection of fraud or irregularities. This can influence the audit quality produced by auditors in giving their opinion on financial statements**.**

5. Conclusion

This research has successfully addressed previous allegations regarding the positive impact of independence, experience, and competence on the effectiveness of E-Audit and their implications for Audit Quality. Although it involved quantitative survey research, this study still has some limitations. Firstly, it used a limited subject pool, exclusively drawing from the population at the Audit Board of the Republic of Indonesia and employing a relatively small sample size. For future research, it is advisable to expand the study to include subjects from a

more diverse population and a wider range of locations to enhance the robustness of the research model. Additionally, this study focused on antecedent factors such as independence, experience, and competence. However, it is highly likely that there are other significant variables influencing Audit Quality, such as auditor accountability and professionalism. Further research could explore these additional variables to provide a more comprehensive understanding of the factors affecting Audit Quality.

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