

AUDITORS' EXPERIENCE, COMPETENCY, AND THEIR INDEPENDENCY AS THE INFLUENTIAL FACTORS IN PROFESSIONALISM

Gunasti Hudiwinarsih

STIE Perbanas Surabaya

E-mail : astit@perbanas.ac.id

Jl. Nginden Semolo 34-36 Surabaya - Indonesia

ABSTRACT

The existence of auditor profession has been considered a primary factor. This is due to the importance of this profession in audit. In addition, the professional auditor can be more promisingly created. There are some factors influencing the auditors' professional attitude so that it is urgent to do research on this matter. This research attempts to see the influence of experience, competency, and independency toward auditor professionalism, especially those who are under Public Accountant Office (KAP) in Surabaya. The analysis used in this research is a linear regression while the data were collected by distributing the questionnaires to the auditors under Public Accountant Office (KAP) in Surabaya. The research has forty one questionnaires and these are taken as the sample of research. The result of multiple regression shows that experience, competency, and independency influence significantly toward auditor professionalism. However, experience and independency have no effect significantly on their professionalism. On the contrary, competency influences significantly and positively toward the auditor professionalism.

Key words: Experience, Competency, Independency, Professionalism.

INTRODUCTION

A financial report provides other parties (corporate management, stockholders, government, creditors, and employees) information for decision making. To be accountable, a financial report should be audited by the independent auditors. In such a situation, auditor profession has a potent role to keep the credible financial report.

So far, some financial scandals have made the public decrease their trust on the companies' financial report. Therefore, the society devaluate the importance and quality of the auditors' services and hesitate the auditors' service quality (Speech by the Financial Minister, 9 May 2005). The auditor profession is obviously considered the determinant factor for increasing the society's trust on the auditors' services. Thus, the auditors' attitude is crucial. Such auditor's attitude is assumed to be related to the three factors such as experience, competency, and independency.

It is required that the professional auditors make themselves more qualified in

making their financial report. When they cannot make a good report, they cannot attract the public's trust on them.

Experience of doing the financial report concerns both the time span and the quantity of making the financial report (Ida Suraida, 2005). Libby and Frederick as in Ida Suraida (2005), the more experienced the auditors, the more varied interpretations of explaining the audit results. Jeffry, in Suraida (2005), declared that the experienced auditors are always capable in all the auditing activities.

The code of ethics states that the independency of a public accountant can also eliminate the personal interest in doing the auditing activities, with a qualified financial report and independent opinion. The decree of Financial Minister no 423/KMK.06/2002 on public accountant, paragraph 6 verse 4 stipulating that one public accountant office is allowed to audit the same client continuously during five years but should show their independency. In Nazrul, Trisni, and Liliek's (2007) study, independency is an influential factor for auditors' job.

Next is that the auditors' competency is also important. This deals with a professional ability gained from their formal education, professional exam, as well as the participation in auditing training (Ida Suraida, 2005). With all this, auditors are expected to be more competent in keeping their professional attitude.

This research is intended to provide some perspective for the auditors both under the public accountant offices and academicians to increase auditor professionalism quality.

THEORETICAL FRAMEWORK AND HYPOTHESIS

Audit Experience

Experience, in the Indonesian Dictionary, can be interpreted as something that has never happened. Furthermore, the audits themselves according to Arens and Loebbecke (2005) is defined as the process of collecting and evaluating the evidence about the information that can be measured on an economic entity by a competent and independent party to determine and report the suitability of the information referred to the criteria that have been specified. Auditing should be done by an independent and competent party.

Experience is related to audits of financial statements in terms of duration and number of assignments handled (Ida Suraida, 2005). Libby and Frederick (1990) in Ida Suraida (2005) states, that the more experienced, the more the auditors can produce various kinds of expectations in explaining the findings of the audit. Jeffrey (1996) in Ida Suraida (2005) explains that someone with more experience stored in his memory can easily develop a good understanding of events. In that case, they can be good at making decisions (Libby and Trotman, 1993) in Guntur, et al (2002). Ketchen and Strawser (1998) in Guntur, et al (2002) state, that auditors with 2-year experience have professional attitude, commitment to the organization's performance, and quality audit.

Tubbs (1992) in Sunardi et al (2002) showed the more experienced accountant the more they are aware of the mistakes with fewer misunderstandings towards the error that occurred. Even, they are aware of the uncommon mistakes and good at analyzing matters related to the causes of errors.

Competence

Lasmahadi (2002) in Nizarul, Trisni and Liliek (2007) competency is defined as the personal aspect of a worker enabling him to achieve superior performance. Personal aspects include the nature, motives, system, values, attitudes, knowledge, and skills which direct the behavior, whereas behavior will result in performance. A. Susanto (2000) states that competence is often used in underlying characteristics of individuals to achieve superior performance. It is also the knowledge, skills, and abilities associated with the job and the skills needed for jobs of non-routine. Yet, Barry (2003) argues that competence in the field of auditing is often measured by the experience.

Murtanto and Gudono (1999) also revealed perceptions on the characteristics of the auditor's expertise from the perspective of partner managers, senior/supervisor, and student auditing. It classifies competencies in five categories: the components of knowledge, psychological traits, decision-making strategies, thinking skills, and analysis tasks. Ida Suraida (2005) states that competence is professional expertise possessed by the auditors as a result of formal education, professional examinations and participation in training, seminars, symposium such as:

1. for overseas (U.S.) CPA exam and for in-country (Indonesia) is the rub.
2. UN (Continuing Professional Education)
3. Training internal and external
4. Participation in seminars, symposia and others.

A competence is measured by the number of diplomas/ certificates held and of the respective participation in trainings, seminars and symposium. More certificates are

awarded through the course or seminar/symposium so as to have competency in performing their duties.

Independence

Accountants' code of ethics states that independence is the attitude expected of a public accountant not to have a personal interest in the execution of his duty, contrary to the principles of integrity and objectivity. Supriyono (1988); Wilopo, Nurmala and Supriyati (2000) found factors affecting the independence of auditors such as (1) family relationship with the client, (2) financial ties and business relationships with clients, (3) inter-firm competition, (4) provision of services other than audit, (5) long audits, (6) major accountant's office, (7) the amount of audit fee, and (8) giving or receiving the service.

Barry (2003) also found auditors with expertise provide an independent opinion on the viability of companies, right in their job than those with only one characteristic. Deist and Giroux (1992) state that in the conflict of power, the client can press against the auditor for professional standards and in a large size, healthy financial condition of clients can be used as a tool to pressure the auditors to change the audit. This can make the auditors unable to survive with that client pressure, making less independence. It is in dilemma in that they are required to meet the client's wishes. Yet, this violates the professional standards (Nizarul, Trisni and Liliek, 2007).

Professional attitude

A professional attitude is often expressed in any literature. Professional means that people work professionally. It can not be attributed directly due to people with a particular profession is not necessarily a professional person. An understanding of professional attitude is not always associated with the profession of the person himself.

Keraf (1998) states that the profession can be considered as work performed to earn a living and have a high skill involving personal commitment morally. So, profession is

a combination of skills, rights and obligations of professional values in general. In addition, professional values are generally expressed in terms of the level of formal and non formal education which is owned by the individuals. As such, every professional has personal values that include honesty, integrity, objectivity, wisdom, courage and strength of character to follow conviction to reject opportunities that give more priority to the interests itself rather than the client.

Professional person means a person who commits to a full time job and live off the job by relying on the expertise and high skill with being highly loyal to the job (Keraf, 1998). So, people who are professionals or known by to have professional attitude are people doing a job for experts in the field by taking all the time, effort and attention to the job along with a personal commitment to their work.

Research conducted by Kalber and Fougarty (1995) using "Professionalism Hall" (1968) has provided an understanding of measuring the professional attitude of being professional and reflected in their individual attitudes or behavior. The scale dimension "Professionalism Hall" includes dedication or devotion to the profession, social obligations, independence, and individual professional regulation and community affiliations. Scale "Professionalism Hall" has been used to assess the professional attitudes of some professional groups such as internal auditors, banking (Hudiwinarsih, 2005). It also has been done on the auditors by Sumardi and Hardiningsih (2002), the manufacturing company's internal auditors (Guntur, Soepomo and Gitoyo, 2002), government auditors (Harnovinsah, 2003).

Audit experience, competence, independence and professional attitude.

Audit experience is actually indicated by the length of time the auditors perform audits of financial statements. For that reason, it can be stated that the more experienced the auditors, the more they can certainly explain audit findings. The activities are such as

improving the ability of auditors so as to obtain additional expertise from both formal and non-formal education. This education can be in the forms of such as training, seminars, or symposia. Additional expertise is certainly able to increase their competence.

The audit experience and competence in the field of accounting and auditing auditor is expected to be increasingly proficient in their duties. In addition, the success or failure audits are also influenced by its independence. Presence or absence of interference-free attitude of the other party or anyone would be the determining factor for the auditor to be objective in carrying out their assignments. Therefore, it can be concluded that audit experience and competence that are owned by the auditors and added independence in carrying out the assignment is expected to increase their professional attitude. Professional attitude can play a potent role in maintaining the credibility of financial information because the public demands accounting profession to improve the quality of professional services, especially financial statement audit services.

Experience and professional attitude

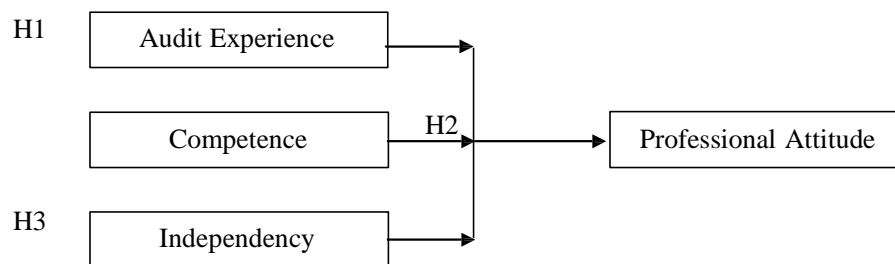
Experience is an important element in the task of inspection besides knowledge owned by an auditor. This refers to the length of time in working in their fields (Bouwman and Bradley, 2004). A professional is a person who already has the expertise and skills that are usually owned from formal education, training, and experience gained over the years. By having such education, it allows individuals to have enough competence to recognize quickly and accurately the problems and solutions. This experience can be gained from education and employment. By doing a job, especially for repetitive tasks and routines (such as checking), the auditors can also get an opportunity to do the job better (assuming there is good coordination and feedback on the work).

Examining the function must be able to provide input or opinion based on examina-

tion results. Examination results conducted by examiners who is not experienced or less experienced will be very different, in terms of how the techniques to achieve conclusions. It can be concluded that the longer the auditors' experience in the profession, the higher the professional attitude of the profession they have. The experience turned out to significantly influence decision making at the time of the audit assignment and its complexity faced by the examiner (Sumardi and Hardiningsih, 2002). It is also the same as expressed by Hudiwinarsih (2005) that an experienced auditor tends to show a more complete knowledge about the errors that exist in the financial statements. The longer the auditors' experience the better the auditor able to give detailed feedback on problems and solutions. Guntur, Soepomo, and Gitoyo (2002) state that auditors experience (more than two years) to determine the professional attitude, commitment to the organization's performance, and quality auditor through knowledge gained from the experience of the audit.

Furthermore, While Kalber and Fogarty (1995) argued that experience is positively associated with professional attitude dimensions of community affiliation. The results of the research by Sumardi and Hardiningsih (2002) provides a positive effect of experience on professional attitude dimensions of community affiliation, demands independence, its own professional rules, and dedication. Meanwhile, the professional dimension of social obligation was in fact found no effect. However, research by Hudiwinarsih (2005) shows the effect of experience on all dimensions of professional attitude. It can be said that the length of work someone examiner shows the increasingly professional investigator, but an internal auditor who has a long working experience does not necessarily have a high social attitudes. The result of Sumardi and Hardiningsih's (2002) research is consistent with the result of research by Guntur, Soepomo and Gitoyo (2002). Therefore, inexperienced internal auditors will have a positive tendency to

Figure 1
Theoretical Framework



wards a professional attitude dimension of social obligation than those who are experienced, especially if only seen from the length of work (Hudiwinarsih, 2005).

H 1: The experience of the audit has a significant influence on auditors' professional attitude.

Competence and professional attitude

It is stated by Ida Suraida (2005) that competence is a professional expertise which is owned by the auditors as a result of formal education, professional examinations, and participation in training, seminars, symposia and the like. In that case, auditor competence is measured by the number of diplomas/ certificates held and the respective participation in trainings, seminars and symposia. The more certificates the more frequently the auditors involved in the course or seminar / symposium is expected to be increasingly concerned auditor competent in performing their duties.

The skills possessed by the auditor appear important. Competences required in determining good decisions. It is expected that the auditor to provide financial information needed by the parties concerned. Murtanto and Gudono (1999) also have conducted research to reveal perceptions about the characteristics of the auditor's expertise from the perspective of partner managers, senior / supervisor, and student auditing. It was done by Widagdo (2002) to develop the audit quality attributes e.g., auditors' competence. The existence of a high competence in self auditor is certainly one factor that determines the attitude of professional audi-

tors. Professional auditors are expected to be able to provide quality audit services. Audit quality is very important to ensure that the accounting profession meets its responsibilities to investors, communities, governments, creditors, employees and other parties who rely on the credibility of audited financial statements.

H 2: Competency has a significant influence on the auditor's professional attitude.

Independence and professional attitude

Accountants' code of ethics states that independence is the attitude expected by a public accountant no to have a personal interest in the execution of his duty, in contrast to the principles of integrity and objectivity. Barry (2003) also found that auditors who have expertise and provide an independent opinion on the viability of companies tend to be much better than auditors who only have one characteristic. Meanwhile, Deist and Giroux (1992) says that the conflict of power, the client can press against the auditor for professional standards and in a size large, healthy financial condition of clients can be used as a tool to pressure the auditor to change auditors' opinion. This can make the auditor will not be able to survive with that client pressure, causing them to weaken independence. The position of auditors is also a dilemma so that they are required to meet the client's wishes. Yet, the auditor action may also violate the professional standards as a reference for their work (Nizarul, Trisni and Liliek, 2007).

Auditor independence can be shown by the existence of impartiality, free from pres-

sure or the interests of certain parties. The more self independent the auditors are in the findings, of course, the more they provide information in an objective or what it is. Indirectly, we can say that the independence of the auditor himself is an important factor to determine the auditor's professional attitude. The more independent, the more professional they are.

H 3: Independence has a significant influence on the auditor's professional attitude.

RESEARCH METHODS

Design Research

This study is to test hypothesis and describe the phenomenon in the form of relationship between several independent variables that influence the dependent variables. It is a field study within public accounting firms in Surabaya where the researcher's involvement is very minimal. It is a unit of analysis because the observed individual level is the behavior of auditors. The tests were performed using multiple regression statistical tests.

Identification Variables

The variables used in this study are as follows. The dependent variable (Y) is a professional attitude while the independent variables (X1, X2, and X3) are the audit experience, competence and independence.

Operational Definition and Measurement of Variables

1. Experience

The auditors' experience is the length of time working in their fields (Bouwman and Bradley, 2004), namely its function as an auditor. This experience is a process associated with the time. For the measurement of experience using the length (how many years) the auditor is performing his function as auditor. Meanwhile, the education element is not used in this study.

2. Competence

Researchers use the dimensions of competence discovered by Barry (2003), which is the number of clients who have audited,

communication with clients, the timeliness of audit completion, skills assistant, corporate litigation, knowledge of the educational strata and knowledge of training and courses / seminars / symposia. Eight statement items measured using Likert scale of 1 to 5.

3. Independence

Researchers use indicators proposed by Supriyono (1988) and Wilopo, Nurmala and Supriyati (2000), among others: family relationships, finances and business relationships, cooperation with clients, giving or receiving service, the range of audit fees, the use of non-audit services, and changes on auditors. Eight items are measured statement Likert scale of 1 to 5.

4. Professional attitude

Professional attitude is the auditor who runs his profession as an auditor in public accounting firm. The elements of professional attitudes were measured by means of items adapted from "Professionalism Hall" used by Kalbers and Fogarty (1995) through 24 statements distributed to the respondents. Professional attitude was measured by using the average score for each element of professional attitude. Any statement on this professional attitude indicator using Likert scale consisting of 5 (five) answers on a scale of 1 to 5.

Population, Sample, and Sampling Techniques

The population concerns the auditors in public accounting firms in Surabaya. The public accounting firms are of 59 Public Accountant Offices (KAP). The sampling is done by means of questionnaires with the probability sample conducted by systematic random sampling.

Technical Analysis

Classic assumption test

In using regression, several basic assumptions can be asserted. These assumptions can produce linear unbiased estimator of the best amongst the regression model. Therefore, the necessary basic classical assumption known as the classical assumption test is

supposed to obtain more accurate results which are close or equal to the reality (Ghozali, 2005:91). As for some of the classic assumption test include:

1) Normality test

Testing is also supported by statistical analysis of one-sample Kolmogorov-Spirmov test with a significance level of 0.05

2) Multicollinearity test

Regression model that produces the best unbiased estimator assumes the presence of non-multikolinearitas, so as to detect whether there is multicollinearity concerning (1) tolerance value and its opposite (2) variance inflation factor (VIF). Both these measures indicate each independent variable which is explained by other independent variables. If $VIF > 10$, then there is multicollinearity and vice versa when the $VIF < 10$ means there is no multicollinearity (Ghozali, 2005:91).

3) Autocorrelation test

Regression model is good when there is no autocorrelation problem (Ghozali, 2005:96). In this study, it is in line with Durbin-Watson test (DW test).

4) Heteroscedasticity test

One of the methods used to determine the existence of heteroscedasticity is by means of SPSS through the graph plot between the predicted values of dependent variables such as ZPRED and residual SRESID. Detection of presence or absence of heteroscedasticity can be done by looking at the presence or absence of certain patterns on graph scatter plot. If there is no clear pattern, and the points spread above or below the number 0 on the Y axis, then there is no heteroscedasticity. (Ghozali, 2005:105).

2. Hypothesis Testing

The analysis was initially performed using simple linear regression analysis and multiple-assisted program SPSS version. 12 to see the picture of the influence of audit experience, competence and independence of the auditor's professional attitude. As for the steps of hypothesis testing will be done as follows. Regression equation is to examine

the effect of auditors' experience, competence, independence of professional attitude.

$$Y = a + b.X_1 + b.X_2 + b.X_3 + e$$

X1	=	Experience of auditor
X2	=	Competency
X3	=	Independency
Y	=	Professional attitude
a	=	Constant
b	=	Regression coefficient
e	=	Error

DATA ANALYSIS AND DISCUSSION

Description of Respondents

The auditors under the Office of Auditor of Public Accountants Surabaya are researched in this study that is of 41 respondents. This is due to several reasons, among others, some auditors rushing towards the end of the year so their willingness is less and they do not return the questionnaires. This is also due to such as the auditor who is not in place due to audits outside of the city. Here's a brief overview of a questionnaire that had received the researcher. (1) the male respondents are of 23 or 56%, while the female respondents 18 or 44%. This indicates that most of the auditors as respondents under the public accountant offices (KAP); (2) the respondents who had high education are not available, the respondents graduated from the D-III (undergraduates) are 4 people or 10%, S-1 (graduates) 37 people or 90%, and S-2 or S-3 (postgraduates) is none. This also indicates that most auditors are of the S-1, (3) the respondents of a junior high school graduates are 22 people or 54%, senior high school of 17 people or 41% and the rest are 2 or 5% as a supervisor. Thus, it was dominated more by junior auditors, (4) work experience of respondents viewed through the length of working is of the 90%, which turned out to have worked under 5 years and the remaining 10% have experience working as an auditor between 6-10 years and none of them have experience working more than 10 years.

Tabel 1
Result of Linear progression test =f
(Experience, Competency, Independency)

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,187	,265		4,478	,000		
	Penglm	-,046	,033	-,178	-1,399	,170	,981	1,019
	KOMP	,411	,131	,464	3,127	,003	,721	1,386
	INDEP	,135	,099	,205	1,372	,178	,714	1,401

a. Dependent Variable: PROF

Measurement Model

Forty questionnaires were used to measure the influence of experience, competence, independence of the auditor's professional attitude that is ruled by the Office of the Public Accountants Surabaya. Items with negative statement is valued and adjusted, and then the validity and reliability was tested.

1. Test Validity and Reliability

The results of this validity test showed that the 40 items overall statement declared invalid, only 3 items to be invalid declaration of independence so that 3 items of this statement is not included in subsequent testing. The test results showed that overall reliability of the instruments reliable.

2. Classical Assumption Test.

Normality: Statistical analysis of one-sample Kolmogorov-Smirnov test shows significance value of 0.997 and above 0.05 so that H_0 is proved not to be rejected, meaning that this regression model has a normal distribution.

Multicollinearity test: Test results with regard to the value VIF showed <10, meaning that the overall variable contains no multicollinearity.

Autocorrelation test: The test results shows overall regression model does not contain autocorrelation that appears in the DW (Durbin-Watson) of 2.019 is greater than the upper limit (du) or at 1.659 and less than 4 or equal to 2.341-du.

Test Heteroskedasticity: the graph of scatter plot shows no clear pattern and the points spread above and below 0 on the Y axis, and then the conclusion also shows no hetero-

scedasticity.

3. Hypothesis test

The data were analyzed using multiple regression analysis to determine the effect of experience, competence and independence of the auditor's professional attitude. It can be seen in the Table 1.

Results of Multiple Linear Regression = f (experience, competence, independence). Furthermore, in testing this hypothesis used the F test to determine whether the experience, competence and independence have an influence on the attitude of professional auditors. The following results as shown in Table 2 indicate Adjusted R Square and as for the results of SPSS output.

F Test Results and Adjusted R Square of Professional Conduct = f (experience, competence, independence). Based on the results of F test in Table 2, it can be explained that the F test of 8.682 is with a significance level of 0.000 because the level of significance is smaller than 0.05, meaning the null hypothesis is rejected. Thus, it can be restated that the experience, competence and independence have an influence on auditors' professional attitude. This means such factors have significant influence on the auditor's professional attitude. Furthermore, the adjusted R square is of 0.366 or 36.6% indicating that the auditor's professional attitude as the dependent variable can only be explained by the variables of experience, competence and independence of 64.2%. In other words, 36.6% the change in auditor's professional attitude variable is caused by changes in the variables of experience; competence and independence, while the remaining

Table 2
F Test and Adjusted R Square of professional Attitude= f
(Experience, Competency, Independency)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,643 ^a	,413	,366	,36974	2,019

a. Predictors: (Constant), INDEP, Penglm, KOMP

b. Dependent Variable: PROF

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,561	3	1,187	8,682	,000 ^a
	Residual	5,058	37	,137		
	Total	8,619	40			

a. Predictors: (Constant), INDEP, Penglm, KOMP

b. Dependent Variable: PROF

63.4% is influenced by other factors which are not investigated.

In addition, based on t test results can be partially explained that the experience variables, independence does not significantly influence auditors' professional attitude, while the competence variables have positive and significant influence on the auditor's professional attitude.

Discussion

Effect of experience on auditors' professional attitude

The experience has a negative impact on auditor's professional attitude. That is, the lower the experience as an auditor, the auditor's professional attitude will be better. As such, it is not consistent with the previous research as by Sumardi and Hardiningsih (2002); Hudiwinarsih (2005); Guntur, Soepomo and Gitoyo (2002); Kalber and Fogarty (1995), states that an experienced auditor shows a more complete knowledge about the error existing in the financial statements and auditor experience (more than two years). This can determine the professional attitude. It can be said that the length of time the auditor works or the number of jobs is related to the audit of financial statements (Ida Suraida, 2005). When audi-

tors are experienced they become more aware of the mistakes in their job. They are also said to have fewer misunderstandings about the error that occurred. In addition, they become aware of the mistakes which are common in analyzing the matters related to the causes of errors Tubbs (1992).

It also proves that the analysis reinforces the results of statistical tests on the auditors who were respondents under 5 years (90%), meaning that experience as an auditor it is still too low and audit experience actually is not in terms of the overall audit. In addition, they lack the variety of occupations, or even specialized for example, the auditor who had a banking education background (STIE Perbanas Surabaya) tend to be asked to audit the financial or banking institution. This causes them to only have audit experience in a particular field, although when viewed from his employment, it is still low (less than 5 years). Thus, it seems that it doesn't affect the professional attitude as an auditor.

The effect of competence of auditors' professional attitude

The competence variables have positive and significant influence on the auditor's professional attitude. It is supported by the fact that most auditors have a formal education

of S-1 (90%) and the remaining of D-III (10%). In addition, the auditors also have the skills gained from seminars, workshops or training related to financial accounting, auditing manual and computerized accounting (each 13%). The existence of an adequate level of education and participation in seminars, workshops and training in accounting and auditing of course can increase their knowledge / insight and practical skills.

On the other hand, the attitude of professional auditors has no indication although there are some statements of the respondents who are above average. They determine to succeed in work in the accountant offices. There is no desire to leave his profession as an auditor because of a belief that the external auditor's profession is the only profession that creates transparency in the society. However, it does not show a high value. It just supports the process of improving auditors' professional attitude. The auditors have enough knowledge and practical skills and, therefore, this can increase their professional attitude. Consequently, their competence also increases auditors' professional attitude.

This research is consistent with the previous research, such as by Ida Suraida (2005); Murtanto and Gudono (1999); Widagdo (2002). They state that the skill possessed by the auditor is an important factor to improve their competence. The competences are required for determining good decisions. Thus, it is expected that the auditor can provide financial information which is really needed by the parties concerned.

Influence the independence of the auditor's professional attitude

It is proved that the independence variable has no significant effect on auditors' professional attitude variables. The results of this study supports the fact that the auditor who is ruled by the public accounting firm still has a conflict of interest with clients, let alone apparently based on descriptive data showing that the party's own public accounting firm has a substantial dependence on the client. This can be seen that most of the

revenue is obtained from the Office of the Public Accountants providing audit services outside.

For example, the preparation of accounting systems, computerized accounting, financial statement, and various consulting firms such as management, taxation, while the audit fee revenue sources or from the client is relatively small. This results in a strong relationship between the Office of Public Accountants, particularly auditors, with clients or prospective clients. This strong attachment thus weakens the independence of the auditors during their audit work. Due to such a condition, professional attitude dealing with audit job can be realized.

In such a case, this research is not consistent with the previous research. The research conducted by Maya (2003); Deist and Giroux (1992); and Nizarul, Trisni and Liliek (2007) state that auditor independence can be demonstrated by the existence of impartiality, free from pressure or the interests of other parties. The more self independent auditors expressed primarily in the findings, of course, the auditor may provide more information. Indirectly, it can be said the independence of auditors themselves is actually an important factor to determine the auditor's professional attitude.

The more independent the auditors, more professional they are, especially in carrying out his assignment. In general, it can be stated that the professional attitude shown by the auditor can not exist. It seems that the auditors have attended various trainings, seminars related to the field of accounting and auditing. In consequence, such a condition is expected to influence the auditors' professional attitude. On the other hand, their independence can not be used as benchmark for determining their professional attitude because of the public accounting firm itself still has a substantial dependency towards the clients.

CONCLUSION

As presented earlier that this study aims to determine the effect of experience, inde-

pendence, and competence towards professional attitude. First of all, there is significant effect of experience, independence, and competence towards the auditor's professional attitude. It shows that the significant effect on the competence of a professional attitude, experience towards independency. Yet, in fact there is no effect on the auditor's professional attitude.

In addition, it also indicates that the very limited experience of the auditor and the majority of respondents as a junior auditor turn to be one of findings that there is a lack of influence of experience towards professional attitude. Next, most of the public accounting firm revenue sources is derived from services other than audit, while the sources of revenue from audit fees are relatively small. This indicates the presence of dependence on the client firm. Therefore, the independence of auditors in improving the professional attitude auditors is not yet visible.

Research Limitations

The number of research samples obtained is still very limited (only 41%) so that the findings can not be generalized for all conditions. This is due to the distribution of the questionnaires which was conducted at the end of the year. As such, the auditor's level of activity is so high that most of them were reluctant to fill in or do not return the questionnaire.

Suggestion

First of all, it recommends that in distributing the questionnaires related to the auditors, further research should consider the time that does not coincide with the period in which auditors have high peak in their job so that it can obtain bigger samples. Secondly, it can also distribute the questionnaires in wider territory such as East Java so as to make the data sufficient and capable of representing the entire firms. Third, the respondents should be focused on the auditors at certain levels, e.g. managers or partners who certainly have enough experience in auditing. Finally, it could include more variables

to strengthen the auditor's allegations of professional attitude, e.g. motivation, performance, audit quality.

Especially for the auditors under the public accountant offices, they should increase their knowledge in the field of auditing through education/training/ seminars/ symposium and the like because many of them have got the education of D3 or S1. Besides that, the training was not evenly distributed. In addition, they should also be involved in the audit services because there are some inexperienced auditors. Besides, they should also handle many services outside audit. Last but not least, the auditors under the public accountant office constantly should improve their professional attitudes related to the demands of interested parties who need services other than the audit.

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