



The Effect of Information Technology, Compliance Pressure, and Auditor Experience on Audit Quality

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ABSTRACT

This study aims to determine the influence of information technology, compliance pressure, and auditor experience on audit quality at the Palopo City Institution. The source of the data used is primary data because it is obtained directly from the object to be studied by distributing questionnaires. Sampling using census sampling technique, because all members of the population are used as research samples, namely all auditors in the Palopo City Inspectorate. The approach used is a quantitative approach. Data analysis techniques using the help of SPSS (*Statistical Package for Social Sciences*) and data analysis methods using Multiple Linear Regression Analysis tests. The results of this study show that information technology and auditor experience have a positive and significant effect on audit quality, while compliance pressure has a negative insignificant effect on audit quality.

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Introduction

The current regional economic policy has placed the Regency and City as the focus of the economy and seems to have brought changes in the implementation of Local Government. Based on these conditions, the Central and Regional Governments need to supervise and control to be able to manage the State Budget and Regional Budget efficiently and effectively. Supervision and control are carried out by the Government, namely by implementing the Government Internal Control System (SPIP). The implementation of SPIP in Government is marked by the existence of the Financial and Development Supervisory Agency (BPKP), the Inspectorate General in the Ministry, and the Regional Inspectorate for Provincial and City Governments. The Palopo City Inspectorate has the task and function of being a supervisor and bodyguard in the implementation of the Regional Budget program. With this, it is hoped that the activities carried out run optimally so that the mistakes and losses of the state can be reduced. In order to maintain the quality of audit results, every government internal auditor has an attachment to a code of ethics and also audit standards that are used as guidelines for APIP auditor apparatus so that they can provide a good image, especially in behaving and behaving (Lastri et al., 2022).

In carrying out their professional responsibilities, each auditor must always use moral judgment in all activities carried out (Tjahjono & Adawiyah, 2019). For auditors, audit quality is an indicator of how they can find and report violations in accounting practices. Because, audit quality has a very important relationship with the sustainability of a business because it can make financial statements trustworthy and encourage increased business profitability (Evia et al., 2022). If the audited financial statements are not audited by qualified auditors, then the opinions produced are also not qualified and will cause errors for report users to make decisions (Sasmita & Widaryanti, 2022). Audit quality according to the Indonesian Institute of Accountants states that the audit conducted by the auditor is said to be of high quality, if it meets auditing standards and quality control standards.

At a press conference held with the Financial Services Authority (28/6/2019), the Ministry of Finance announced the sanctions imposed on Public Accountant Kasner Sirumapea for audit errors in PT Garuda Indonesia Tbk's Financial Statements for the 2018 financial year. Garuda's Annual Financial Statements were declared defective after it was discovered that Garuda Indonesia recognized income related to the cooperation with PT Mahata Aero Teknologi for payments to be received by Garuda after signing the agreement so it had an impact on Garuda's Income Statement. Seeing this, two Garuda commissioners did not sign the 2018 Financial Statements. The Ministry of Finance through the Financial Professional Development Center then examined Public Accountant Kasner Sirumapea and KAP Tanubrata, Sutanto, Fahmi, Bambang &

Rekan (members of the international audit organization BDO) audited the Financial Statements of PT Garuda Indonesia Tbk for the 2018 financial year. The sanction was imposed due to violations of Article 69 of Law Number 8 of 1995 concerning Capital Market which stipulates that financial statements submitted to capital market authorities must be prepared based on generally accepted accounting standards, OJK Regulation Number 13/POJK.03/2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities, SA 315, SA 500, and SA 560, and SA 700 which regulate the formulation of an opinion and reporting on financial statements. To PT Garuda Indonesia Tbk, OJK gave a written order to correct and re-present the annual financial statements for the 2018 financial year (Hidayati, 2019).

Several studies have been conducted related to factors that affect audit quality such as information technology, compliance pressure, and auditor experience. Information technology is an important thing in improving the efficiency of internal control. Thus, it will improve the quality of reporting by minimizing errors and fraud that can be committed by management (Imran et al., 2015). This is in line with the results of research (Murfadila & Ramdani, 2019) which states that information technology has a positive and significant effect on audit quality. However, this is not in line with the results of research (Alda & Nasution, 2022) which states that information technology does not affect the quality of financial statement audit results.

Compliance pressure is a condition in which auditors are faced with the dilemma of applying professional standards arising from clients or superiors. The higher the compliance pressure given, it can reduce the quality of the audit from the auditor. Because if the auditor gets an inappropriate order, it will tend to result in deviant behavior against his professional standards (Dewi et al., 2023). This is in line with the results of research (Shodiq et al., 2022) which states that compliance pressure has a negative influence on audit quality. However, this is not in line with the results of research (Puspawardani & Pesudo, 2022) which states that compliance pressure has a positive effect on audit quality.

Experience is a good way of learning for auditors to get to know many audit techniques. The more experience the auditor has, the more capable and proficient he is in mastering his duties and the activities he audits. Experience also makes auditors able to face and resolve obstacles in the implementation of their duties (Mulyani & Munthe, 2019). This is in line with the results of research (Manise et al., 2019) and (Ana et al., 2020) which states that the auditor's experience has a positive effect on audit quality. However, this is different from the results of research (Dianatasari et al., 2022) which states that auditor experience does not affect audit quality because auditors who have a lot of experience or little experience get the same training and will not make the quality of audit results different.

Based on the description above, this study aims to determine the influence of information technology, compliance pressure, and auditor experience on audit quality. The benefits of this research are based on the objectives to be achieved, which can provide experience to researchers, and can be used as a reference for information for further researchers regarding factors that affect audit quality.

Literature Review

Information Technology

According to (Junaid et al., 2021) information technology is a design, implementation, development, management of computer-based information systems, both in hardware applications and software applications that are used to store and process information securely. Demanding (Pratikno & Mayangsari, 2022) information technology is a means used by companies to facilitate and speed up the implementation of their operational business activities. (Murfadila & Ramdani, 2019) explained that various services provided by auditors are always associated with guarantees or certainty regarding information technology.

Compliance Pressure

According to (Abdillah et al., 2020) compliance pressure is a type of social influence pressure generated when individuals with direct command of another individual's behavior. According to (Safitri et al., 2022) compliance pressure is pressure obtained from superiors and from clients to behave in deviation from the public accountant's code of ethics and applicable auditing standards. According to (Shodiq et al., 2022) compliance pressure is a type of social influence pressure obtained when someone is directly ordered from the behavior of another person.

Auditor Experience

According to (Pratiwi et al., 2019) the more experience the auditor has, the more it can produce various conjectures in explaining audit findings. According to (Safitri et al., 2022) the more experience a person has, the better and more precise the audit results will be. According to (Manise et al., 2019) experience

is a learning process and an addition to the development of behavioral potential from both formal and non-formal education.

Audit Quality

According to (Putri, 2020) audit quality is a condition where an auditor will find and report nonconformities with the principles that occur in his client's accounting statements. According to (Fauziah & Yanthi, 2021), audit quality is all possible conditions for an auditor to detect irregularities in the client's accounting system and make a report on the findings of these irregularities in the form of an independent auditor's report. According to (Sasmita & Widaryanti, 2022), audit quality is the implementation of audits carried out in accordance with standards so as to be able to disclose and report if there are violations committed by clients.

Conceptual Framework

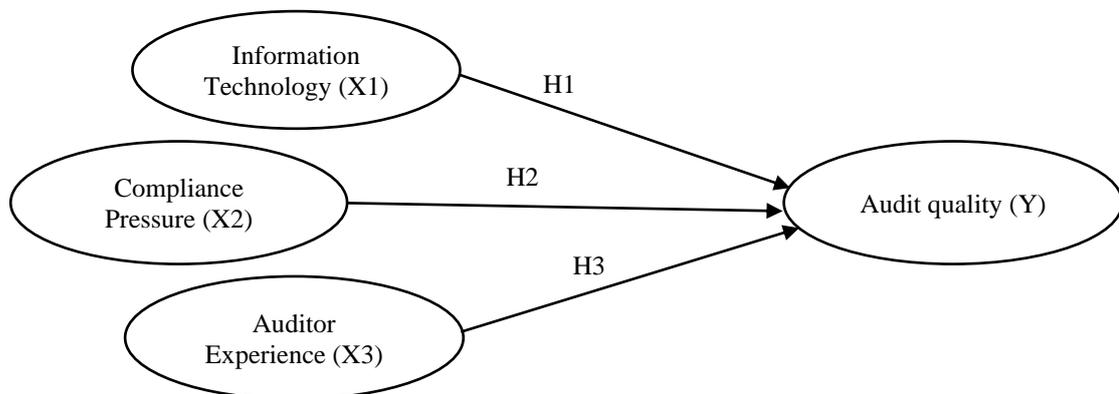


Figure 1. Conceptual Framework

Hypothesis

- H1 : Information technology has a positive and significant effect on audit quality
- H2 : Compliance pressure has a positive and significant effect on audit quality
- H3 : Auditor experience has a positive and significant effect on audit quality

Method

This study used a quantitative approach. Quantitative research methods can be interpreted as methods used to research a particular population or sample. To collect field data, this study used a survey method by distributing questionnaires to research objects. The population in this study is all auditors in the Palopo City Inspectorate Office. The sampling uses census sampling techniques since all members of the population are used as research samples. The source of the data used is primary data because it is obtained directly from the object to be studied. Data analysis techniques use the help of SPSS (*Statistical Package for Social Sciences*). The data analysis method uses the Multiple Linear Regression Analysis test, which is an analytical association used together to examine the effect of two or more independent variables on one variable depending on the following equation: $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$

Results

Descriptive Statistics

Table 2 Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Means	std. Deviation
Information Technology	35	22	40	30.29	4.329
Compliance Pressure	35	10	30	19.26	4.259
Auditor Experience	35	30	45	40.51	3.329
Valid N (listwise)	35				

Source: Research Results (2023)

Based on the results of the data above, it is known that information technology has an average value of 30.29, compliance pressure of 19.26, and auditor experience of 40.51, this shows that respondents have answered the questions given by the researcher by what should be answered. It can be seen that the maximum value is higher than the minimum value, it is certain that respondents answered a lot in agreement regarding questions related to these three variables.

Normality Test

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.45859732
Most Extreme Differences	Absolute	.092
	Positive	.080
	Negative	-.092
Kolmogorov-Smirnov Z		.546
Asymp. Sig. (2-tailed)		.926

a. Test distribution is Normal.

b. Calculated from data.

Source: Research Results (2023)

Based on the results of the calculation above, it is concluded that the residual data has met the assumption of normal distribution because the data above shows a significance value of 0.926 greater than 0.05.

Multicollinearity Test

Table 4 Multicollinearity Test

Coefficients^a

Model	Unstandardize Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	7.415	3.478		2.132	.041		
Information Technology	.174	.080	.348	2.178	.037	.576	1.735
Compliance Pressure	-.104	.080	-.205	-1.301	.203	.594	1.683
Auditor Experience	.409	.081	.631	5.080	.000	.954	1.048

a. Dependent Variable: Audit Quality

Source: Research Results (2023)

Based on the results of the calculation above, it is concluded that the regression model does not have a multicollinearity problem. This can be seen in the table above, where the tolerance value of the information technology variable is 0.576, the variable of compliance pressure is 0.594, and the auditor experience variable is 0.954, indicating that the *tolerance* value is greater than 0.10. Then it can be seen in the *VIF* value for the information technology variable of 1,735, the compliance pressure variable of 1,683, and the auditor experience variable of 1,048, it concludes that the *VIF* value is smaller than 10.00.

Heteroscedasticity Test

Table 5 Heteroscedasticity Test
Coefficients^a

Model	Unstandardize Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	.665	1.974		.337	.739
Information Technology	-.047	.045	-.208	-1.042	.305
Compliance Pressure	-.074	.045	-.322	-1.637	.112
Auditor Experience	.080	.046	.273	1.758	.089

a. Dependent Variable: Audit Quality
Source: Research Results (2023)

Based on the data above, it can be concluded that each variable does not occur heteroscedasticity because the significant value of information technology variables is 0.305, compliance pressure is 0.112, and auditor experience is 0.089, which value is greater than 0.05.

Data analysis

Multiple Linear Regression Analysis

Table 6 Multiple Linear Regression Analysis
Coefficients^a

Model	Unstandardize Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	7.415	3.478		2.132	.041
Information Technology	.174	.080	.348	2.178	.037
Compliance Pressure	-.104	.080	-.205	-1.301	.203
Auditor Experience	.409	.081	.631	5.080	.000

a. Dependent Variable: Audit Quality
Source: Research Results (2023)

The result of the multiple linear regression equation is as follows:

$$\text{Audit Quality} = 7.415 + 0.174 - 0.104 + 0.409 + e$$

The regression equation has the following meanings:

1. Information technology has a significant positive effect on audit quality. This is evidenced by its significant value below 0.05, which is 0.037 and the coefficient value is 0.174.
2. Compliance pressure has an insignificant negative effect on audit quality. This can be proven by a significant value above 0.05 which is 0.203 and the coefficient value is -0.104.
3. The auditor's experience has a significant positive effect on audit quality. This is evidenced by a significant value below 0.05 which is 0.000 and the coefficient value is 0.409.

R2 Coefficient of Determination Test

Table 7 Test R2
Model Summary

Model	R	R Square (R2)	Adjusted R Square	Std. Error of the Estimate
1	.738 ^a	.544	.500	1.52755

a. Predictors: (Constant), Auditor Experience, Compliance Pressure, Information Technology

Source: Research Results (2023)

Based on the table above, the ability of the dependent variable or variable X described by the independent variable or variable Y can be concluded that the coefficient of determination is 0.54 or 54%. Meanwhile, the remaining 46% was influenced by other factors not discussed in this study, such as audit fees, independence, competence, auditor ethics, and others.

F-Test Hypothesis Testing

Table 8 F-Test
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	86.351	3	28.784	12.335	.000 ^b
	residual	72.335	31	2.333		
	Total	158.686	34			

a. Dependent Variable: Audit Quality

b. Predictors: (Constant), Audit Experience, Compliance Pressure, Information Technology

Source: Research Results (2023)

Based on the above data, it can be concluded that the calculated f value of 12.335 is greater than the f of Table 2.91 and the significance value of 0.00 is smaller than 0.05, so it can be concluded that the regression model fits with the data, worthy of further analysis.

Hypothesis Testing t-test

Table 9 T-test
Coefficients^a

Model	Unstandardize Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	7.415	3.478		2.132	.041
Information Technology	.174	.080	.348	2.178	.037
Compliance Pressure	-.104	.080	-.205	-1.301	.203
Auditor Experience	.409	.081	.631	5.080	.000

a. Dependent Variable: Audit Quality

Source: Research Results (2023)

Based on the results of the table above, the conclusion is as follows:

- t calculate the information technology variable (X1) of 2.178 is greater than the t table which amounts to 2.03, it can be concluded that the information technology variable (X1) affects the audit quality variable (Y).
- For t calculate the variable compliance pressure (X2) of -1.301 smaller than the t table which amounts to 2.03, it can be concluded that the variable of compliance pressure (X2) does not affect the audit quality variable (Y).
- For auditor experience (X3) the calculated t value of 5,080 is greater than the table t value of 2.03, it can be concluded that the auditor experience variable (X3) affects the audit quality variable (Y).

Discussion

The Effect of Information Technology on Audit Quality

Partial testing was conducted to determine the effect of information technology variables on the quality of the Palopo City Inspectorate audit. Based on the results of regression analysis that tested the hypothesis showed that the calculated t value was greater than the table t with a smaller significance level, so it can be concluded that the results of this study show that information technology has a positive and significant effect on audit quality. The results of the analysis of the influence of information technology on audit quality are by agency theory, where theory explains that agency relationships can be made into a contract in which it will be stated that one or more *principals* Can grant requests to others as agents to perform services related to the interests of the principal, by delegating authority to the agent. The results of this study are in line with research conducted by (Junaid et al., 2021) which shows that information technology has a positive and significant effect on audit quality.

The Effect of Compliance Pressure on Audit Quality

Partial testing was conducted to determine the effect of the variable of compliance pressure on the quality of the Palopo City Inspectorate audit. Based on the results of regression analysis that tested the hypothesis showed that the calculated t value was smaller than the table t with a greater level of significance, so it can be concluded that the results of this study show that compliance pressure has a negative insignificant effect on audit quality. The results of the analysis of the effect of compliance pressure on audit quality are contrary to attribution theory, where attribution theory explains how people perceive the causes of their behavior toward others. This theory assumes that people tend to seek information to form attributions. There are two causes of individual behavior, namely behavior caused internally and externally. Internally it means that the behavior displayed is under personal control itself. While external behavior is behavior caused from outside, so the individual is forced to behave because of the situation. The results of this study are in line with those conducted by (Dewi et al., 2023) which shows that compliance pressure negatively affects audit quality.

The Effect of Auditor Experience on Audit Quality

Partial testing was conducted to determine the effect of auditor experience variables on the quality of Palopo City Inspectorate audits. Based on the results of regression analysis that tested the hypothesis showed that the calculated t value was greater than the table t with a significantly smaller level, so it can be concluded that the results of this study show that the auditor's experience has a positive and significant effect on audit quality. The results of the analysis of the effect of auditor experience on audit quality are by attribution theory where attribution theory explains how people perceive the causes of their behavior with others. The results of this study are in line with research conducted by (Pratiwi et al., 2019) which shows that auditor experience has a positive effect on audit quality.

Conclusion

Based on the discussion of the results of the study above, the conclusions that can be drawn from this study are the results of the analysis show that information technology variables have a positive and significant effect on audit quality. That is, information technology is very helpful for auditors in completing quality audit reports. Not only in terms of the quality of report submission but also in terms of timeliness. The results of the analysis showed that the variable of compliance pressure had an insignificant negative effect on audit quality. This means that auditors in this condition tend to refuse and ignore orders from superiors or clients to behave contrary to professional standards. The results of the analysis show that auditor experience variables have a positive and significant effect on audit quality. That is, the higher the experience of an auditor, the more qualified the audit results will be. From the results above, the suggestions from researchers are Auditors are expected to further improve audit quality. Although faced with pressure, auditors can maintain their independence. In addition, auditors are also expected to increase their knowledge, especially in the field of auditing. The Palopo City Inspectorate, is expected to further maximize the auditors. In addition, training should be carried out on audit quality development to increase the insight and knowledge of auditors so that it can facilitate auditing. This research can be used as a reference in conducting further research, especially in the field of auditing. Further research can add variables that affect audit quality, such as audit fees, independence, competence, auditor ethics, and others.

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