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## DOES THE CHARACTERISTIC OF THE SUPERVISORY BOARD AFFECT AUDIT QUALITY?

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### ABSTRACT

The purpose of this study is to find empirical evidence of the effect of independence, work experience, professional ethics, motivation, and professional expertise on the audit quality of the Supervisory Board in LPD located at Denpasar-Bali. Lembaga Perkreditan Desa (LPD) is the financial institution based on local culture. They grow rapidly because of emotional bond with their customer. The LPD was formed because of the common desire to encourage the economic progress of the village where they live based on local wisdom. The population is collected from all LPD registered in Denpasar. The total number of respondents of this study is 99, with multiple regression analysis is used. The results of this study finds that independence, work experience, and professional skills do not affect the audit quality of supervisory board. The supervisory board has a great social responsibility in the existence of the LPD. Professional ethics and motivation positively have an important role influencing the audit quality of supervisory board. As the LPD only have a governor regulation, the supervisory board is the important key to keep an eye of the LPD's performance. LPD as an economic cultural heritage must always maintain the trust of the local community.

**KEYWORDS:** Audit Quality; Independence; Lembaga Perkreditan Desa, Professional Ethics; Work Experience.

## INTRODUCTION

Lembaga Perkreditan Desa (LPD) as local financial institution was formed as a pillar of civilization such as maintaining cultural heritage. It also supporting community life and maintaining the spirit of culture in Bali. In cultural domain, even though Bali has developed in a globalized dynamic of interaction, the image of tradition is still strong and taught. LPD help Balinese on fund ceremonies and other religious activities. They also maintaining the completeness of the life of indigenous communities, both as individuals and groups with all form of cultural heritage that exist in them. From an economic point of view, LPD has a lot of contribution as a cultural-based financial institutions. That is why LPD needs to properly controlled and monitored in order to increase people's trust. In the operational activities of the LPD, guidance and supervision are carried out in order to maintain and develop strategies and productivity. Not only the LPD management but the Supervisory Board also have an equally important role in the development of the LPD. The responsibility of the Supervisory Body is to supervise the implementation of LPD activities so that there are no deviations and errors. Supervision of activities can be carried out by means of an internal audit approach that aims to add value and improve organizational operations. According to Czerney et al. (2019), it is mentioned that the quality of the audit is the level of possibility where an auditor finds and reports about a violation committed by the client in the accounting system made by his client. The violation in question is a discrepancy between statements about economic events reported by clients and actual conditions on the ground, and the standards that have been applied. An independent attitude is needed in the profession of external auditor because this profession provides audit services intended for users of financial statements. In addition, independence for an external auditor is one of the very important factors to assess the quality of audit services. Independence means not easily influenced because he carries out his work in the public interest. Sultana et al. (2019) state that the auditor's work experience will affect the quality of the audit produced. Experienced auditors are considered more optimal performance and better able to detect, understand and even look for the causes of fraud than inexperienced auditors so that the quality of audits produced will be better than inexperienced auditors. Another factor that affects the quality of audits is professional ethics, professional ethics is a rule that regulates human interaction related to the interaction of auditors with clients, professional colleagues and with themselves. If the auditor applies the ethics of his profession well then always the auditor can give the correct opinion on the financial statements published by the company to produce an increasingly good audit quality. In addition to professional ethics, auditor motivation is one of the important elements in the audit task, motivation will encourage an individual and group including an auditor to excel, commit to the group and have high initiative and optimism. Professional expertise is one of the important factors in determining the good quality of audits produced by auditors. If the auditor has better professional expertise, then the quality of the audit produced will also be better.

Hewett et al., (2018), attribution theory is a theory that explains a person's behavior. Attribution theory explains that there are behaviors related to the attitudes or characteristics of the individual, in other words we can know the attitude and characteristics of the person and we can predict the behavior of a person in the face of certain situations by only looking at the behavior shown by each individual. Attribution theory is used in this study because in this study will be conducted empirical studies to test the factors that influence the auditor to the quality of the examination results, especially on the personal characteristics of the auditor itself. Basically, the personal characteristics of an

auditor are one of the determinants of the quality of the examination that will be done because it is an internal factor that encourages a person to perform an activity.

Haeridistia & Agustin (2019) argue that internal auditors are employees of a company who were to conduct audits with the aim to assist management in carrying out its responsibilities effectively. The internal supervisor only has the task of conducting examinations in accordance with the audit work program provided by the company's president director. Independence, according to Ismail et al. (2019) and Wakil et al. (2020) states that independence is an ability to act on integrity and objectivity. Integrity is a moral principle that is impartial, honest, looking at and presenting facts as they are. Independence in auditing means taking an unusual point of view in conducting audit exams, evaluating results, and creating audit reports. Sarca & Rasmini (2019) state that work experience is a process of learning, and the addition of the potential development of good behavior and formal and nonformal education can then also be interpreted as a process that makes a person to a higher pattern of behavior. Someone who has a lot of experience will be more proficient and expert in pursuing his field because everything that is done repeatedly will make a person more accustomed and easier to do. The importance of quality produced by auditors makes the auditor must be thorough in auditing a company's financial statements and also pay attention to the code of ethics. Ethics is a moral principle and actions that are the basis of a person's actions, including in improving the quality of audits. Every auditor is expected to uphold the professional ethics that have been established by the Indonesian Accountants Association (IAI) so that the unfair competition situation can be avoided. Motivation is the result of interaction between the individual and the situation. The main elements of motivation are intensity, direction, and perseverance. An auditor who has good motivation in himself will produce good audit quality. Professional expertise is a skill possessed by people who have a job or position in a particular field. As an auditor who has professional expertise, the auditor must use his professional expertise carefully and carefully. The quality of examination is an audit characteristic that meets auditing standards and quality control standards, which describes best audit practices and is a measure of the quality of the implementation of tasks to meet the responsibilities of the profession. Lamba et al. (2020), Haeridistia & Agustin (2019) finds independence has a positive effect on audit quality. On the other hand, Syahfitri et al., (2019) and Sarca & Rasmini, (2019) find that work experience and independence had no effect on influence the Audit. Prasanti et al. (2019), Furiady & Kurnia (2015) finds that work experience had a positive effect on audit quality. On the other hand, Kuntari et al. (2017) find that work experience has no effect on audit quality. They argue that the audit quality has too much adjustment when the auditor has much experiences. Asry (2021) and Haeridistia & Agustin (2019) states that professional ethics has a positive effect on audit quality. If the auditor applies professional ethics properly, the auditor can always provide the correct opinion on the financial statements issued by the company in order to produce a better audit quality. But, Lamba et al. (2020) and Kumalasari et al. (2020) find that auditor ethics does not affect audit quality. Kuntari et al. (2017) find that motivation has a significant positive effect on audit quality. Otherwise, Lee et al. (2019) argue that Motivation can also encourage auditors to do things that deviate from the purpose of the audit, with this motivation, an auditor is able to reduce audit quality. Professional expertise is one of the important factors in determining the audit quality. If the auditor has better professional skills, the audit quality will also be better and vice versa. Gao & Zhang (2019) also states that the professional expertise of auditors has a significant effect on audit quality. The professional expertise will be decrease audit quality when the process of audit are computerized or by auditing software. Sonu et al. (2019) find that the professional expertise does not affect audit quality.

The quality of audits carried out by supervisory board makes them have an important role in good LPD governance principle. Moreover, LPD is the cultural heritage of the Balinese financial sector. The high trust of Balinese people towards LPDs makes LPDs to be managed professionally. For this urgency, the quality of LPD internal audit by the supervisory board is considered important in providing customer financial security. The inconsistency of previous research makes motivation for further study in audit quality, especially for the supervisory board on LPD in Denpasar. This study uses five independent variables such as independence, work experience, professional ethics, motivation, and professional expertise, while the dependent variables used are the audit quality.

Independence is the attitude of the auditor who has no personal interest, and is not easily influenced by interested parties in providing opinions. The independence of supervisory board is one of the important factors to produce a quality audit, because if the supervisory board loses its independence, the financial statements produced are not in accordance with the existing reality so they cannot be used as a basis for decision making. If supervisory board has high independence, the Supervisory Board always reports all findings of irregularities obtained in the auditing process despite pressure from the party being audited or being examined regarding differences in interests. Thus, the higher the independence of the Supervisory Board, the higher the audit quality. Lamba et al. (2020), Haeridistia & Agustin (2019), Buntara & Adhariani (2019) stated that independence has a positive effect on audit quality.

***H<sub>1</sub>***: independence has a positive effect on audit quality

Work experience is a learning process of good behavior. Formal and non-formal education can then also be interpreted as a process that makes a person achieve higher pattern of behavior. Someone who has a lot of experience will be more proficient and expert in his field. Because everything that is done repeatedly will make someone easier to do some job. The experiences of auditor will be very useful for the auditor in carrying out the audit process in the future. So that the more experience the auditor has, the better the audit quality. Expertise makes the auditor able to identify risks in an entity. Adequate expertise even becomes the auditor's qualification in accepting audit engagements. The internal supervisory board plays an important role in overseeing policies, operations. Quality work experience is also determined by years of service or work, because with a longer tenure, employees must have experience in dealing with and solving problems within the company. Putri (2020) argues that auditors have a higher chance of doing their job properly and correctly. The experience of an auditor is able to make the auditor work professionally, honestly, and reliably. The quality of audits produced by experienced auditors must also be reliable in order to be accountable to the public and interested parties. This indicates that the longer the working life of the auditor, the better the quality of the audit produced. Rajgopal et al. (2021), Persellin et al. (2019) find that work experience positively affect the audit quality.

***H<sub>2</sub>***: work experience positively affects the audit quality

Ethics is a moral principle and action that forms the basis for a person's actions, including in improving audit quality. Each auditor is expected to adhere to the professional ethics that have been established by the Indonesian Institute of Accountants so that unfair competition situations can be avoided. Jaya et al. (2016) argue that ethics can be defined as a set of moral principles or values. Khudhair et al. (2019) state that qualified audits must follow the rules and standards that have been determined. One of them is a code of ethics or professional ethics that has basic principles, namely the principles of integrity,

objectivity, professional competence, confidentiality, and professional behavior. Haeridistia & Agustin (2019) and Jaya et al. (2016) find that auditor ethics positively affect audit quality.

**H<sub>3</sub>:** professional ethics has a positive influence on the audit quality

Motivation is the thing that causes, distributes, and supports human behavior, so that they are willing to work hard and enthusiastically to achieve optimal goals or results. An auditor who has good motivation in himself will produce good audit quality. Motivation is the result of the interaction between the individual and the situation. The main elements of motivation are intensity, direction and persistence. According to Robbins and Judge (2008), intensity relates to how hard a person tries. However, high intensity will not produce satisfactory performance unless it is associated with a favorable direction. Motivation has a persistence dimension, which is a measure of how long a person can maintain his or her efforts. Xiao et al. (2020) state that motivation is a process that begins with a physiological or psychological deficiency that drives the behavior or impulse shown for incentive purposes. The quality of the audit will be high if the auditor's wants and needs that make his work motivation can be met. Ilham et al. (2019) and Kuntari et al. (2017) show that motivation has a positive effect on the quality of audits.

**H<sub>4</sub>:** motivation has a positive effect on the audit quality

Professional expertise is possessed by people who have jobs or positions in certain fields. Professional expertise in auditors who work to carry out their duties by having expertise in the fields of accounting and auditing. Carrying out their duties and professions in accordance with professional standards and ethics. As an auditor who has professional expertise, the auditor must use his professional expertise carefully and thoroughly. Professional expertise is the main requirement for determining audit quality. Gunn & Michas (2018) states that professional expertise has a significant effect on audit quality. So, it can be concluded that the higher the professional expertise of the auditor, the higher the audit quality produced by the auditor. Gunn & Michas (2018) describe that expertise is an important component that must be owned by an auditor to work as a professional. The auditor's expertise in the audit process describes the level of competence and knowledge possessed by the auditor. Professional expertise possessed by the auditor must be able to assist the auditor in conducting examinations in order to find any indication of fraud either caused by errors or fraud. Sonu et al. (2019), Gunn & Michas (2018), and Ghafran & O'Sullivan (2017) find that professional expertise has a positive effect on the quality of audit.

**H<sub>5</sub>:** Professional expertise positively affects the audit quality

**METHOD**

The population in this study comes from total LPD in Denpasar area, which is 35 LPDs. All members of the population are used as samples. The data are collected from questionnaires send through Supervisory Board on each LPDs. Respondents fill out his or her opinion on some statements using the four Likert scale.

Multiple linear regression analysis is used in this study. The forms of regression equations formulated based on the developed hypothesis are as follows:

$$AU = \alpha + \beta_1 INDP + \beta_2 WE + \beta_3 PE + \beta_4 MTVS + \beta_5 PEX + E..... (1)$$

where:

- AU : audit quality
- $\alpha$  : Constant
- $\beta_1 \beta_2 \beta_3 \beta_4 \beta_5$  : Regression Coefficient
- INDP : Independence
- WE : Work Experience
- PE : Professional Ethics
- MTVS : Motivation
- PEX : Professional Expertise
- E : Error

**RESULTS AND DISCUSSION**

The descriptive statistic of the variables that were being studied are shown in table 1 below

	N	Minimum	Maximum	Mean	Std. Deviation
INDP	91	18.00	36.00	29.4505	4.49756
WE	91	19.00	32.00	27.0769	3.61549
PE	91	17.00	28.00	23.8681	3.20489
MTVS	91	13.00	32.00	21.1538	4.11481
PEX	91	12.00	24.00	19.9560	2.70355
AU	91	22.00	32.00	26.9780	3.06948
Valid N (listwise)	91				

**Table 1.**  
Descriptiv  
Statistics

Source: data processed

Based on the results of descriptive statistical tests in table 1 can be explained as follows:

The minimum value of the independence variable was 18.00, the maximum value was 36.00, the average value (mean) was 29.4505, and the standard deviation was 4.49756. The minimum value of the work experience was 19.00, the maximum value was 32.00, the average value (mean) was 27.0769 and the standard deviation was 3.61549. The minimum value of professional ethics was 17.00, the maximum value was 28.00, the average value (mean) was 23.8681 and the standard deviation was 3.20489. The minimum value of the motivation was 13.00, the maximum value was 32.00, the average value (mean) was 21.1538 and the standard deviation was 4.1148. The minimum value of the professional expertise was 22.00, the maximum value was 32.00, the average value (mean) was 26.9780 and the standard deviation was 3.06948. Variables in this study are passes the validity and reliability test.

Coefficients <sup>a</sup>		Unstandardized		Standardized		t	Sig.
Type		Coefficients		Coefficients			
		B	Std. Error	Beta			
1	(Constant)	6.607	1.781			3.710	.000
	INDP	.114	.074	.167		1.533	.129
	WE	.120	.121	.141		.985	.328
	PE	.366	.128	.382		2.863	.005
	MTVS	.118	.056	.159		2.104	.038
	PEX	.128	.127	.112		1.003	.319

**Table 2.**  
Multiple  
Linear  
Regression  
Analysis

Source: Primary Data processed, 2021

Based on Table 2, the equation as follows:

$$Y = 6,607 + 0.114 \text{ INDP} + 0.120 \text{ WE} + 0.366 \text{ PE} + 0.118 \text{ MTVS} + 0.128 \text{ PEX}$$

Based on the above equation, it can be concluded that the constant coefficient value of 6.607 means that if the value of Independence (INDP), Work Experience (WE), Professional Ethics (PE), Motivation (MTVS) and Professional Expertise (PEX) is each equal to zero (0), then the quality of examination value is 6,607. The Independence coefficient (INDP) value has a regression coefficient value of 0.114 and a significance of 0.129, so that independence has no effect on the audit quality of supervisory boards in LPDs. The Work Experience coefficient (WE) value has a regression coefficient value of 0.120 and a significance of 0.328 so that work experience has no effect on the audit quality of supervisory boards in LPDs. The professional ethics coefficient (PE) has a regression coefficient value of 0.366. This shows if other variables are constant, each increase of one unit of professional ethics variable, then the audit quality will increase by 0.366. The Motivation coefficient (MTVS) has a regression coefficient value of 0.118. This shows if other variables are constant, each increase of one unit of motivation variable, then the audit quality will increase by 0.118. The coefficient value of Professional Expertise (PEX) has a regression coefficient value of 0.128 and significance of 0.319 so that professional expertise has no effect on the audit quality of LDP's supervisory boards in Denpasar.

Kolmogorov-Smirnov Z value of 0.208 with Asymp value. Sig. (2-tailed) by 0.080 > 0.05. It can be concluded that the data used is normal distribution data and the VIF value of all variables in this study is less than 10, while the tolerance value of all variables above 0.1 means there is no correlation between variables. It can be concluded that there are no symptoms of multicollinearity between variables in the regression model. A significant value of the independence variable is 0.708, the work experience 0.109, the professional ethics 0.247, the motivation is 0.939, and the professional expertise 0.318 is greater than 0.05. It can be argued that in the regression model, there is no heteroscedasticity.

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787 <sup>a</sup>	.619	.596	1.94991

**Table 3.**  
Determination  
Coefficient

Source: Data processed (2021)

**11.3** Based on Table 3 shows that *the adjusted* coefficient value  $R^2$  of 0.596, which means that the audit quality 59.6% has been able to be explained by independence, work experience,

professional ethics, motivation and professional expertise, and the remaining 40.4% is influenced by other variables outside the model.

Type	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	524.772	5	104.954	27.604	.000 <sup>b</sup>
Residual	323.184	85	3.802		
Total	847.956	90			

**Table 4.**  
F-Test

Source: Data processed (2021)

Based on Table 4 of the results of the simultaneous significance test (Test F) above shows that the value of F calculated at 27,604 with a significance level of 0.000, because the value of significance < 0.05 can be concluded that independence, work experience, professional ethics, motivation and quality of examinations effect simultaneously on the audit quality of the supervisory board of LPDs in Denpasar.

Type	Unstandardized Coefficients			Sig.
	B	Std. Error	t	
1 (Constant)	6.607	1.781	3.710	.000
INDP	.114	.074	1.533	.129
WE	.120	.121	.985	.328
PE	.366	.128	2.863	.005
MTVS	.118	.056	2.104	.038
PEX	.128	.127	1.003	.319

**Table 5.**  
Hypothesis Testing

Source: Data processed (2021)

Based on Table 5 can be explained that the value of the Independence 1.533 with a value of significance of 0.129 greater than 0.05 so that it can be concluded that the independence has no effect on the audit quality of supervisory board in LPDs. The value of work experience variable of 0.985 with a significance value of 0.328 greater than 0.05. the work experience has no effect on the audit quality. The value of professional ethics variable 2.863 with a significance value of 0.005 less than 0.05 so the hypothesis is accepted. Professional ethics positively affect the audit quality. The t-value of motivation variables 2.104 with a significance value of 0.038 is smaller than 0.05, then the hypothesis is accepted. Motivation has a positive effect on the audit quality. The value of professional expertise variable of 1.003 with a significance value of 0.319 is greater than 0.05, then the hypothesis is rejected. Professional expertise has no effect on the audit quality of LPD's supervisory board in Denpasar.

Independence has no effect on the audit quality LPD's supervisory board then the first hypothesis is rejected. These findings indicate that a high or low value of independence will not affect the audit quality. The supervisory board is guided by the rules or standards that apply in the LPD. The results on this study are in line with Tepalagul & Lin (2015), Wijayanto & Mustikawati (2017), Lamba et al. (2020), who argue that independence had no effect on the audit quality of supervisory board.

Work experience has no effect on the audit quality LPD's supervisory board. The second hypothesis is rejected. The results of this study indicate that the length or absence of work experience of the supervisory board is not used in completing their activity properly. In conducting inspections, the supervisory board still follows and runs in accordance with the procedures and rules in the LPD that have been standardized. So that the supervisory board that has work experience or not will not affect the quality of inspection of the supervisory board. This finding is similar with Syahfitri et al. (2019), Nadi & Suputra (2017), and Asmara (2016)

Professional etics have an effect on the quality of audit in LPD's supervisory board. It shows that the third hypothesis is accepted. In carrying out their duties as supervisory board they are required to comply with the professional conduct of ethics set by the firms. So that there is no fraud among other supervisory boards. With the implementation of good professional ethics, the supervisory board can provide opinions in accordance with the financial statements published by the company. The results of this study are in line with the research of Haeridistia & Agustin (2019) and Lamba et al. (2020)

Motivation affects the audit quality of LPD's supervisory board in Denpasar. Then, the fourth hypothesis is accepted. It implies that the greater of auditor's motivation, the higher the audit quality of financial statements. High motivation effort will make an auditor have a high effort to achieve goals. The results of this study are in line with Suciwati & Suartika (2020) and Ishak (2018).

Professional expertise has no effect on audit quality of LPD's supervisory board in Denpasar. The fifth hypothesis is rejected. This means that although the supervisory board has a high level of professional expertise, it will not affect the quality of inspections of supervisory board because in carrying out their duties, they already have their own standards and ethics that must be applied by the supervisory board. The standards and rules will be learned by the new supervisory board later so that professional expertise has no effect on the quality of supervisory board examinations. The results of this study are in line with Khudhair et al. (2019) and Asmara (2016).

## CONCLUSION

This study aims to find empirical evidence for the relationship between characteristics of supervisory board and the audit quality. Based on the results of the research that has been done, it can be argued that the professional ethics and motivation of supervisory board make an important role in influencing audit quality on LPDs. Although these financial institutions are based on local regulation, they try to keep up the trust value for their customers. Reputation is an important key to audit quality in order to make a competitive advantage along LPDs in Denpasar. Independence, work experience, and professional expertise are not significantly affect on audit quality. It seems that the local regulations formed based on local wisdom strictly adhere to the supervisory board. For further study, financial performances are interesting factors to find another angle on audit quality.

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