WORK EXPERIENCE, PROFESSIONALISM, INDEPENDENCE AND THE APPLICATION OF INFORMATION TECHNOLOGY ON AUDITOR PERFORMANCE IN ORDER TO INCREASING AUDIT QUALITY AT THE FINANCIAL AUDIT AGENCY OF THE REPUBLIC OF INDONESIA REPRESENTATIVE OF THE RIAU PROVINCE

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Abstract

This study aims to determine and analyze the influence of work experience, professionalism, independence and the application of information technology on auditor performance in improving audit quality at the Indonesian Financial Audit Board Representative of the Republic of Indonesia Riau Province. The sample in this study was the entire population of 76 respondents using the census/questionnaire method and then analyzed by Structural Equation Modeling (SEM) with the help of SPSS 26.0 and Smart PLS 3.2.9. The results of the analysis prove (1) Work Experience has no significant effect on Auditor Performance, (2) Professionalism has no significant effect on Auditor Performance, (3) Independence has a significant effect on Auditor Performance, (4) Information Technology Application has a significant effect on Auditor Performance, (5) Work Experience has no significant effect on Audit Quality, (6) Professionalism has a significant effect on Audit Quality, (7) Independence has no significant effect on Audit Quality, (8) Information Technology Application has no significant effect on Audit Quality, (9) Auditor Performance has an effect significant impact on Audit Quality.

Keywords: Work Experience, Professionalism, Independence, Information Technology Application, Auditor Performance, Audit Quality

1.0 INTRODUCTION

Management of state finances is one of the vital aspects of the state because it is closely related to whether or not the state is capable of realizing its goals and ideals as well as creating prosperity. One of the triggers for the misuse of state wealth and finances as well as rampant acts of corruption, collusion, and nepotism is the weak state financial management system. The purpose of state financial management is to maintain and guarantee the state's existence and to finance state management in realizing prosperity in accordance with the mandate of Law Number 17 of 2003. Everything must be managed in an orderly, appropriate and obedient manner to the laws and regulations. In order for all deficiencies in government financial reports to be detected accurately as an ingredient in improving the system of management and accountability of state finances as well as material in making appropriate policies, it is necessary to have a unique institution that is independent, objective and impartial in examining government financial statements. The institution in question is the Supreme Audit Agency (Badan Pengawas Keuangan/BPK).

In mid-2020 there was a case of alleged corruption at the Riau Provincial Education Office. Prosecutors for the Special Crimes Division (Pidsus) of the Riau Attorney General's Office finally named two people as suspects in the case. The alleged bribery is indicated to have occurred in the procurement of learning media (hardware) for Information (Chandra, Renaldo, & Putra, 2018) Technology and Multimedia for the high school level. The activity was sourced from the Riau Regional Revenue and Expenditure Budget (APBD) in 2018, which amounted to Rp. 23.5 billion. Allegedly there is a practice of 'collusion' in purchasing computers/laptops through e-catalogs related to this procurement activity. The electronic goods are as preparation for UNBK equipment at the Riau Education

Office. The activities that should have been carried out independently by the Riau Education Office, are indicated to be regulated by a company where the company manages from planning to implementation of activities. The first phase of the purchase, is estimated to be around Rp. 23.5 billion, has already taken place and is indicated to be a 'bank' for several companies as well as the education office.

Research conducted by Luneto (2015) is in line with research conducted by Muthia (2017) which states that work experience affects auditor performance (Putra & Renaldo, 2020). The research conducted by Gautama (2010) is in line with Putri (2014) who states that Professionalism has a significant effect on Auditor Performance. Putri (2013), in her research, stated that the independent variable had a significant positive effect on the auditor's performance variable. The research conducted by Prasetya (2020) is in line with Gautama (2010) who states that the application of information technology partially has a significant effect on auditor performance. Fietoria (2016) in her research states that work experience does not affect audit quality, in contrast to Dewi (2016), work experience affects audit quality. Research conducted by Anestiani (2017) is in line with Fietoria & Manalu (2016) who also say that the professionalism variable has no significant effect on audit quality. Rosyida's research (2020) shows that independence has a significant positive effect on audit quality, in contrast to Fietoria & Manalu (2016), the independent variable has no effect on audit quality. According to Putra et al., (2021), the use of information technology has an effect on audit quality because it has become a basic need in a company because it functions as a means of storing information, making decisions, and making policy. Fransiska (2015) auditor performance has an influence on audit quality because if the audit performance is too low, it will reduce audit quality and vice versa.

2.0 LITERATURE REVIEW

Work Experience
Manulang (2013) work experience is the process of forming knowledge or skills about the method of a job because of the employee's involvement in the implementation of work assignments. Marwansyah (2015) said that work experience is the knowledge, skills, and abilities possessed by employees to carry out the responsibilities of their previous work.

Professionalism
According to Marito (2019), professionalism is a science that is processed in it is freedom, there should be no hierarchical relationship, and there must be freedom to determine attitudes and actions in carrying out their profession. Meanwhile, according to Sedarmayanti (2010), the notion of professionalism is a pillar that will place the bureaucracy as an effective machine for the government and as a parameter of the apparatus' skills in working well.

Independence
According to Siti (2009) independence can be described as an impartial perspective in the implementation of tests, evaluation of examination results, and preparation of audit reports. Sharaf (2011) also states that independence reflects an impartial attitude and is not under the influence of pressure or certain parties in taking actions and decisions. Meanwhile, according to Arens (2012) independence is an unusual point of view in conducting audit testing, evaluating or test results, and issuing audit reports. Independence is one of the most important characteristics for auditors and is the basis of the principles of integrity and objectivity.

Application of Information Technology
According to Mulyadi (2014), the definition of information technology includes computers (both hardware and software), various electronic office equipment, factory equipment, and telecommunications. Meanwhile, according to Sutabri (2011) information technology is a technology used to process data, including processing, obtaining, compiling, storing, and manipulating data in various ways to produce quality information, namely relevant, accurate and timely information, which is used for personal purposes. , business, and government and is strategic information for decision making.

Auditor Performance
According to Tinangon (2012) auditor performance is an expression of the auditor's work potential in the form of an auditor's work behavior in carrying out his duties to achieve optimal work results, which can be measured through the dimensions of objective factors, namely work results and work discipline as well as dimensions of subjective factors which include initiative, work equal and loyalty. In addition, Purba (2009) explains that the auditor's performance is an act or implementation of an audit task that has been approved by the auditor within a certain period of time.

Audit Quality
According to Jusuf (2017), audit quality is a process to ensure that generally accepted auditing standards are followed in every audit, KAP follows audit quality control (Renaldo, Sudarno, & Hutahuruk, 2020b) procedures that help meet standards consistently in each assignment. Meanwhile, according to Simanjuntak (2008), audit quality is defined as the level of the accounting firm's ability to understand the client's business.

Relationship Between Variables and Hypotheses

Based on the formulation of the problem and the theoretical review that has been described above, the hypotheses proposed in this study are:

The Effect of Work Experience on Auditor Performance

Manulang (2013) work experience is the process of forming knowledge or skills about the method of a job because of the employee's involvement in the implementation of work assignments. Research conducted by Limbong et al., (2019) which says that the work experience variable has a positive and significant effect on auditor performance.

H1 : Work Experience has a significant positive effect on Auditor Performance

The Effect of Professionalism on Auditor Performance

Marito (2019) professionalism is a science that is processed in it is freedom, there should be no hierarchical relationship, and there must be freedom to determine attitudes and actions in carrying out their profession. Research conducted by Rosyida (2020) also states that professionalism has a significant influence on auditor performance, this is because if the results of an audit that has been carried out by an auditor cannot be completed at a predetermined time, then this can cause an auditor's professionalism to decrease.

H2 : Professionalism has a significant positive effect on Auditor Performance

The Effect of Independence on Auditor Performance

Siti (2009) independence can be described as an impartial perspective in the implementation of tests, evaluation of examination results, and preparation of audit reports. Research conducted by Yossy (2018) concludes that there is a relationship between independence and auditor performance because an auditor who has high independence will not be easily influenced and controlled by other parties in considering the facts found in the examination and in formulating and expressing his opinion, so that it will affect the level of achievement of the implementation of a job that is getting better.

H3 : Independence has a significant positive effect on Auditor Performance

The Effect of Information Technology Application on Auditor Performance

Mulyadi (2014) definition of information technology includes computers (both hardware and software), various electronic office equipment, factory equipment, and telecommunications. Research conducted (Prasetya, 2020) shows that the influence of the application of information technology has a significant influence on auditor performance, because the better the application of information technology for auditors, the higher the auditor's performance will be.

H4 : The application of Information Technology has a significant positive effect on Auditor Performance

Effect of Work Experience on Audit Quality

Manulang (2013) work experience is the process of forming knowledge or skills about the method of a job because of the employee's involvement in the implementation of work assignments. Mahardika's research (2017) work experience has a significant positive effect on audit quality. Work experience can deepen and broaden work skills. The more kinds of work a person does, the richer and wider his work experience will be, thus enabling an increase in audit quality.

H5 : Work Experience has a significant positive effect on Audit Quality

The Effect of Professionalism on Audit Quality

Marito (2019) professionalism is a science that is processed in it is freedom, there should be no hierarchical relationship, and there must be freedom to determine attitudes and actions in carrying out their profession. Research conducted by Fietoria & Manalu, (2016), the professionalism variable has no significant effect on audit quality. Professionalism refers to carrying out duties in accordance with their respective fields, carrying out duties in accordance with established professional standards and professional ethics.

H6 : Professionalism has no significant effect on Audit Quality

The Effect of Independence on Audit Quality

Siti (2009) independence can be described as an impartial perspective in the implementation of tests, evaluation of examination results, and preparation of audit reports. Research conducted by Mahardika (2017) also reveals that the independent variable has a significant positive effect on audit quality.

H7 : Independence has a significant effect on Audit Quality

The Effect of Information Technology Application on Audit Quality

Mulyadi (2014) definition of information technology includes computers (both hardware and software), various electronic office equipment, factory equipment, and telecommunications. Research conducted by Emi (2019), the application of information technology has a significant influence on audit quality. The application of information

technology by the auditor will provide convenience and speed up the process of completing the examination, thereby providing benefits in improving its performance (Wiariningsih, Junaedi, & Panjaitan, 2019).
H8 :   Application of Information Technology has a significant effect on Audit Quality

The Effect of Auditor Performance on Audit Quality
According to Tinangon (2012), auditor performance is an expression of the auditor's work potential in the form of an auditor's work behavior in carrying out his duties to achieve optimal work results. According to Jusuf (2017), audit quality is a process to ensure that generally accepted auditing standards are followed in every audit, KAP follows audit quality control procedures that help meet standards consistently in each assignment. Research conducted by Fransiska (2015), auditor performance has an influence on audit quality. This means that if the audit performance is too low, the audit quality will decrease, and vice versa, the higher the audit performance, the higher the audit quality.
H9 :   Auditor performance has a significant positive effect on Audit Quality

Framework
Judging from the type of variable relationship here includes a causal relationship where one variable can affect other variables, so that the independent variables (independent variables) consist of Work Experience (X1), Professionalism (X2), Independence (X3), and Application of Information Technology (X4). while the dependent variables are Auditor Performance (Y1) and Audit Quality (Y2).
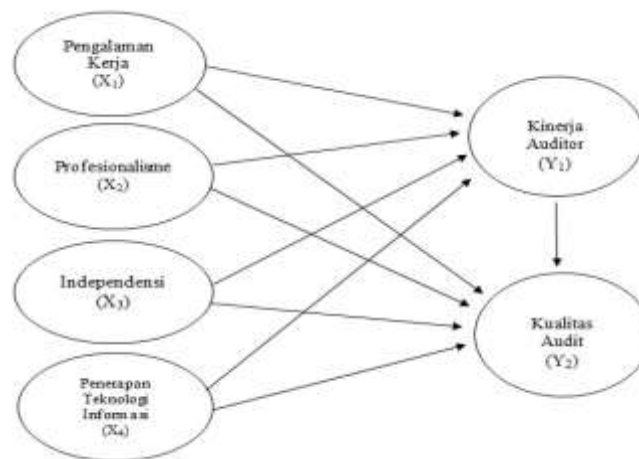
Source: Processed Data, 2021
Figure 1. Research Framework

3.0 METHODOLOGY

Research Location and Time
This research was conducted at the Supreme Audit Agency of the Republic of Indonesia, Riau Representative, having its address at JL. Jendral Sudirman No.721, Simpang Tiga, Bukit Raya, Pekanbaru City, Riau 28288. The time of this research is planned for two months starting from May 2021 to July 2021.

Population and Sample
The population used in this research is the auditors who are working in the Supreme Audit Agency of the Republic of Indonesia Representative of the Province of Riau. The sample used in this study is 76 auditors.

Data Types and Sources
The primary data collection technique used by the author in this research is a questionnaire or questionnaire. And using previous research, journals related to research, and books.

Data Quality Test
Validity Test
The validity test is useful to find out whether there are questions in the questionnaire that must be removed/replaced because they are considered irrelevant in the study. The test is carried out statistically, which can be done manually or with the support of SPSS tools (Renaldo, Sudarno, & Hutahuruk, 2020a).

Reliability Test

A reliability test is used to determine whether the indicators used can be trusted or reliable as a variable measuring instrument. The meaning of reliable or reliable is the consistency of measurement results if repeated measurements are made on the same object.

Data Analysis Technique
Characteristic Analysis
To find out the analysis of the influence of Work Experience, Professionalism, Independence, and Application of Information Technology on Auditor Performance and Audit Quality, respondents were asked to provide an assessment of the indicators of Work Experience, Professionalism, Independence, and Application of Information Technology, where respondents will be divided based on gender, age, last education, and length of employment characteristics (Hafni, Renaldo, Chandra, & Thaief, 2020).

Descriptive Analysis
Descriptive analysis in this study is an explanation of the results of primary data in the form of questionnaires that have been filled out by research respondents, descriptive analysis is used to find out and explain or describe independent variables and dependent variables.

Analysis with Structural Equation Model Partial Least Square (SEM-PLS)
This study uses data analysis methods using SmartPLS software, which when testing can reduce the percentage level of invalid data, making it easier for researchers to conduct tests using 2 dependent variables.

Analysis of the Measurement Model (Outer Model)
Reflective Indicator
Convergent Validity Test
Convergent Validity refers to the degree of conformity between the attributes of the measuring instrument and the theoretical concepts that explain the existence of the attributes of these variables. From the measurement model with reflexive indicators. Convergent Validity is assessed based on the correlation between item scores or component scores. The individual reflexive measure is said to be high if it has a correlation of more than 0.70 with the measured variable.

Discriminant Validity Test
The discriminant Validity of the reflexive measurement model can be calculated based on the cross-loading value of the manifest variable for each latent variable. If the correlation between the latent variable and each indicator (manifest variable) is greater than the correlation with other latent variables, then the latent variable can be said to predict the indicator better than other latent variables.

Construct Reliability Test
Reliability is measured to see the AVE value with composite reliability. AVE in the reliability test is used to measure the real value of the reliability of a construct.

Formative Indicator Measurement
Multicollinearity Test
According to Ghozali (2011) multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not have a correlation between independent variables. To test the presence or absence of multicollinearity in the regression model, it can be seen by looking at the value of the variance inflation factor (VIF).
The limit of variance inflation factor (VIF) is 10. The basis for decision-making for the multicollinearity test is:
VIF value > 10: multicollinearity occurs.
VIF value < 10 : there is no multicollinearity.

Structural Model Analysis (Inner Model)
Structural Model Test
The analysis of the Structural Equation Model is expressed in the system of equations as follows:

$$KNA = \gamma 1.1.PK + \gamma 2.1.P + \gamma 3.1.I + \gamma 4.1.TI + \zeta 1$$
$$KLA = \gamma 1.2.PK + \gamma 2.2.P + \gamma 3.2.I + \gamma 4.2.TI + \beta 1KNA + \zeta 2$$

Where γ is the coefficient of the effect of the exogenous variable on the endogenous variable, PK is the exogenous variable of work experience, P is the exogenous variable of professionalism, I is the independence exogenous variable, TI is the exogenous variable of the application of information technology is the symbol for the measurement error of the endogenous variable (latent variable), KNA is the Auditor Performance (Wulansari, Junaedi, & David, 2019) Endogenous variable and KLA is the Audit Quality Endogenous variable.

Coefficient of Determination (R2)

The value of the coefficient of determination or R Square is useful for predicting and seeing how big the contribution of the influence given by variable X simultaneously (together) to variable Y.

Predictive Relevance (Q2)
Q-square measures how well the observed values are produced by the model and also the parameter estimates are if the values obtained are 0.02 (small), 0.15 (medium), and 0.35 (large).
The value of Q-Square can be known by using the formula:

$$Q2 = 1 - (1-R_1^2)(1-R_2^2)...(1-R_P^2)$$

Whare: R_1^2. R_2^2 ... R_P^2 is R square of the endogenous variable in the Q^2 interpretation model equal to the coefficient of total determination in path analysis (similar to R^2 in regression).

Effect Size (f²)
Effect Size (f square). Done to know the goodness of the model. The f^2 value of 0.02 is categorized as a weak influence on the latent variable. The f^2 value of 0.15 is categorized as sufficient influence. The f^2 value of 0.35 is categorized as a strong influence.

Hypothesis Test
The test is done by t-test, if the p-value is 0.05 (alpha 5%), 0.1 (alpha 10%), and 0.01 (alpha 1%), then it is concluded to be significant, and vice versa.

4.0 RESULTS AND DISCUSSION
Research results based on the characteristics of respondents
The results of the study based on the characteristics of the respondents can be seen as follows:
It can be seen from the results of the characteristics based on gender, that it is known that the majority of respondents are women, as many as 38 people with a percentage of 63%. While the male respondents were few, namely 22 people with a percentage of 37%. Based on the results of the questionnaire, it can be concluded that the auditors of the Supreme Audit Agency of the Republic of Indonesia representing the Riau Province are dominantly female.

It can also be seen that the results of the characteristics based on age show that the ages of the respondents vary and the auditors who fill out the questionnaire list are more dominant, the auditors aged 26-30 years and 31-35 years old.

It can also be seen that the results of the characteristics based on the education of the dominant respondents are Strata 1 (bachelor) where respondents with this level of education are more than half of the total respondents.

It can also be seen that the results of the characteristics based on the length of work of the respondents vary and the auditors who fill out the questionnaire list are more dominant, the auditors who have worked for less than 5 years, which is about 42%.

Validity & Reliability Test Results

Table 1. Data Validity and Reliability Test

Variables	Indicator	Corrected Item-Total Correlation	Info	Cronbach's Alpha	Info
Work Experience	PK1	0,706	Valid	0.866	Reliable
	PK2	0,616			
	PK3	0,628			
	PK4	0,732			
	PK5	0,677			
	PK6	0.631			
Professionalism	P1	0,561	Valid	0.879	Reliable
	P3	0.639			
	P4	0.721			
	P5	0.554			
	P6	0.714			
	P8	0.665			
	P9	0.552			

Variables	Indicator	Corrected Item-Total Correlation	Info	Cronbach's Alpha	Info
	P10	0.663			
Independence	I1	0.779	Valid	0.904	Reliable
	I2	0.692			
	I3	0.723			
	I4	0.690			
	I5	0.787			
	I6	0.718			
	I7	0.707			
Application of Information Technology	TI1	0.614	Valid	0.881	Reliable
	TI2	0.596			
	TI5	0.632			
	TI6	0.681			
	TI7	0.632			
	TI8	0.645			
	TI9	0.657			
	TI10	0.608			
Auditor Performance	KNA1	0.515	Valid	0,883	Reliable
	KNA2	0.639			
	KNA3	0.639			
	KNA4	0.688			
	KNA5	0.725			
	KNA6	0.670			
	KNA7	0.719			
	KNA8	0.558			
	KNA9	0.538			
Audit Quality	KLA1	0.759	Valid	0,903	Reliable
	KLA2	0.746			
	KLA3	0.690			
	KLA4	0.749			
	KLA5	0.738			
	KLA6	0.775			

Source: Processed Data, 2021

From the table data above, it shows that all indicators used to measure the variables in this study have a corrected item-total correlation value above the critical value of 0.3 and Cronbach's Alpha value of 0.60 so that the test results show that all indicators are declared valid so that further testing can be carried out.

Analysis with Structural Equation Model Partial Least Square (SEM-PLS)
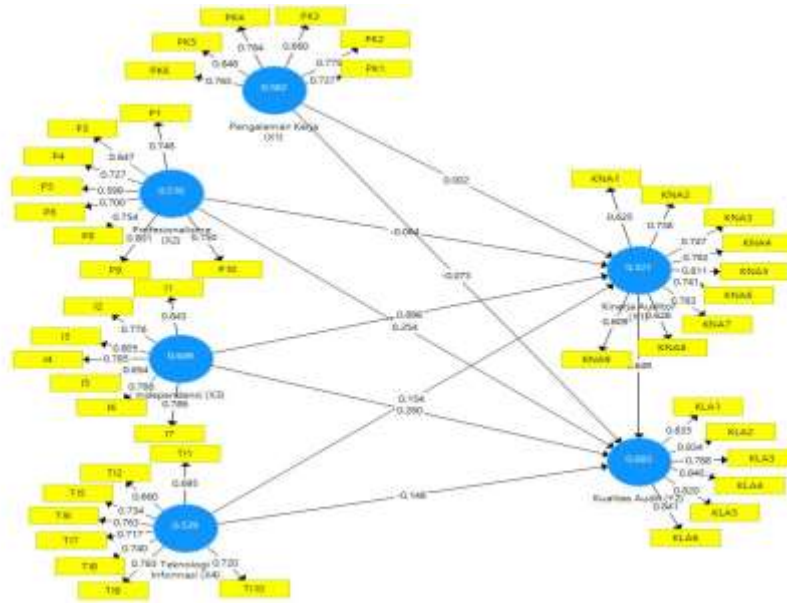
Source: PLS Processed Data, 2021
Figure 2. Path Diagram

Analysis of the Measurement Model (Outer Model)
Reflective Indicator
Convergen Validity

Table 2. Outer Loading

Indicator	Variable	Outer Loading
(X1) Work Experience	PK1	0.737
	PK2	0.775
	PK3	0.660
	PK4	0.784
	PK5	0.848
	PK6	0.763
(X2) Professionalism	P1	0.746
	P3	0.647
	P4	0.727
	P5	0.599
	P6	0.700
	P8	0.754
	P9	0.801
	P10	0.750
(X3) Independence	I1	0.843
	I2	0.776
	I3	0.805
	I4	0.785
	I5	0.854
	I6	0.788
	I7	0.786
(X4) Application of Information Technology	TI1	0.695
	TI2	0.660
	TI5	0.734
	TI6	0.763
	TI7	0.717
	TI8	0.740

Indicator	Variable	Outer Loading
	TI9	0.783
	TI10	0.720
	KNA1	0.625
	KNA2	0.738
	KNA3	0.747
	KNA4	0.782
(Y1) Auditor Performance	KNA5	0.811
	KNA6	0.741
	KNA7	0.783
	KNA8	0.628
	KNA9	0.609
	KLA1	0.835
	KLA2	0.834
	KLA3	0.788
(Y2) Audit Quality	KLA4	0.840
	KLA5	0.820
	KLA6	0.841

Source: Smart Pls Processed Data, 2021

It can be seen from the data in table 2 that there is no indicator variable whose outer loading value is below 0.5, so all indicators are declared feasible or valid for research use and can be used for further analysis.

Discriminant Validity

Table 3. Cross Loading

Variable	Indicator	Exp	Prof.	Ind.	AIT	AP	AQ
Experience	PK1	**0.737**	0.176	0.061	0.259	0.091	-0.044
	PK2	**0.775**	0.371	0.206	0.434	0.187	0.148
	PK3	**0.660**	0.306	0.000	0.270	0.058	0.021
	PK4	**0.784**	0.328	0.100	0.487	0.131	0.054
	PK5	**0.848**	0.222	0.188	0.317	0.215	0.158
	PK6	**0.763**	0.238	0.097	0.386	0.169	0.083
Professionalism	P1	0.222	**0.746**	0.187	0.401	0.158	0.308
	P3	0.249	**0.750**	0.159	0.474	0.163	0.216
	P4	0.272	**0.647**	0.086	0.379	0.120	0.243
	P5	0.330	**0.727**	0.112	0.415	0.113	0.190
	P6	0.294	**0.599**	0.149	0.321	0.127	0.089
	P8	0.288	**0.700**	0.166	0.576	0.135	0.157
	P9	0.304	**0.754**	0.388	0.565	0.187	0.286
	P10	0.229	**0.801**	0.144	0.655	0.429	0.464
Independence	I1	0.109	0.281	**0.843**	0.357	0.744	0.713
	I2	-0.051	0.163	**0.776**	0.377	0.744	0.669
	I3	0.050	0.139	**0.805**	0.315	0.777	0.769
	I4	0.086	0.134	**0.785**	0.403	0.795	0.704
	I5	0.257	0.396	**0.854**	0.546	0.810	0.765
	I6	0.252	0.208	**0.788**	0.384	0.748	0.631
	I7	0.322	0.292	**0.786**	0.483	0.783	0.619
Application of Information Technology	TI1	0.446	0.340	0.373	**0.695**	0.373	0.305
	TI2	0.259	0.248	0.379	**0.660**	0.408	0.337
	TI5	0.421	0.427	0.467	**0.734**	0.526	0.407
	TI6	0.375	0.579	0.313	**0.763**	0.348	0.265
	TI7	0.323	0.450	0.185	**0.717**	0.243	0.202
	TI8	0.368	0.593	0.310	**0.740**	0.363	0.371
	TI9	0.274	0.717	0.452	**0.783**	0.506	0.493
	TI10	0.359	0.590	0.349	**0.720**	0.396	0.347

Variable	Indicator	Exp	Prof.	Ind.	AIT	AP	AQ
Auditor Performance	KNA1	0.129	0.247	0.598	0.336	**0.625**	0.640
	KNA2	-0.033	0.115	0.757	0.362	**0.738**	0.654
	KNA3	0.018	0.087	0.764	0.288	**0.747**	0.731
	KNA4	0.075	0.244	0.765	0.435	**0.782**	0.722
	KNA5	0.162	0.388	0.780	0.552	**0.811**	0.764
	KNA6	0.277	0.168	0.681	0.382	**0.741**	0.582
	KNA7	0.322	0.292	0.786	0.483	**0.783**	0.619
	KNA8	0.307	0.163	0.492	0.420	**0.628**	0.423
	KNA9	0.256	0.240	0.505	0.454	**0.609**	0.443
Audit Quality	KLA1	0.215	0.382	0.713	0.382	0.738	**0.835**
	KLA2	-0.016	0.228	0.765	0.390	0.784	**0.834**
	KLA3	-0.018	0.207	0.707	0.285	0.674	**0.788**
	KLA4	0.167	0.420	0.735	0.499	0.734	**0.840**
	KLA5	0.148	0.412	0.731	0.482	0.728	**0.820**
	KLA6	0.167	0.301	0.633	0.390	0.668	**0.841**

Source: Smart Pls Processed Data, 2021

From table 3 above, it can be seen that the loading value of each indicator item on the constructs X1, X2, Y1 and Y2 is greater than the other cross-loading values. Thus it can be concluded that all constructs or latent variables already have good discriminant validity, where the indicators in the construct indicator block are better than other block indicators. From the results of the cross-loading it appears that there is no discriminant validity problem.

Construct Reliability

Table 4. Construct Reliability

Variabel	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Experience	0.867	0.893	0.582
Professionalism	0.873	0.894	0.516
Independence	0.910	0.928	0.649
Application of Information Technology	0.874	0.900	0.529
Auditor Performance	0.884	0.906	0.521
Audit Quality	0.907	0.928	0.683

Source: Smart Pls Processed Data, 2021

From table 4 above, it can be seen that all variables meet composite reliability because they have a composite reliability value > 0.70 which already meets the reliable criteria and has an average variance extracted value > 0.50 so it can be said to be good. So it can be concluded that all observed variables are valid in measuring the latent variables, and the reliability of the measurement model is also good. This shows that the indicators are reliable in constructing exogenous constructs.

Formative Indicator
Multicollinearity Test

Table 5. Multicollinearity Test

Independent	Dependent	VIF	Information
X_1 : Work Experience		1.315	
X_2 : Professionalism	Y_1 = Auditor Performance	1.924	Multicollinearity does not occur
X_3 : Independence		1.372	
X_4 : Application of Information Technology		2.706	
X_1 : Work Experience		1.315	
X_2 : Professionalism	Y_2 = Audit Quality	1.982	Multicollinearity does not occur
X_3 : Independence		2.725	
X_4 : Application of Information Technology		3.039	
Y_1 : Auditor Performance		4.075	

Source: Smart Pls Processed Data, 2021

The results of the above test indicate that all independent variables have a tolerance value greater than 0.1 and a VIF value less than 10 (Tolerance Value >0.1 and VIF <10). So it can be concluded that this research is good because all independent variables do not occur in multicollinearity.

Structural Model Analysis (Inner Model)
From the results of the path analysis in Figure 2 above, a relationship or model equation in this study can be made as follows:

Structural Equation I
$$KNA = \gamma1.1.PK + \gamma2.1.P + \gamma3.1.I + \gamma4.1.TI + \zeta1$$
Auditor Performance = 0,002*Work Experience + (-0,064)*Professionalism + 0,898*Independence + 0,154*Application of Information Technology

Based on the structural equation of the model, it can be explained as follows: (a) Work Experience variable has a positive relationship to Auditor Performance of 0.002. This means that if Work Experience has increased by 1 unit, it will be able to increase Auditor Performance by 0.002 assuming other variables remain. And vice versa if there is a change in the decrease in Work Experience 1 unit, the Auditor Performance will decrease by 0.002. (b) The professionalism variable has a negative relationship to Auditor Performance of -0.064. This means that if Professionalism has increased by 1 unit, it will be able to reduce Auditor Performance by 0.064 with the assumption that other variables remain. And vice versa if there is a change in the decrease in the professionalism of 1 unit, the Auditor Performance will increase by 0.064. (c) The independence variable has a positive relationship to the auditor's performance of 0.898. This means that if Independence increases by 1 unit, it will be able to increase Auditor Performance by 0.898 with the assumption that other variables are fixed. And conversely, if there is a change in the decrease in Independence of 1 unit, the Auditor Performance will decrease by 0.898. (d) The Information Technology Application Variable has a positive relationship to Auditor Performance of 0.154. This means that if the application of Information Technology has increased by 1 unit, it will be able to increase the Auditor's Performance by 0.154 assuming other variables remain. And vice versa if there is a change in the decrease in the application of Information Technology 1 unit, the Auditor's Performance will decrease by 0.154.

Structural Equation II
$$KLA = \gamma1.2.PK + \gamma2.2.P + \gamma3.2.I + \gamma4.2.TI + \beta1KNA + \zeta2$$
Audit Quality = -0,073*Work Experience + 0,254*Professionalism + 0,260*Independence + (-0,148)*Application of Information Technology + 0,649*Auditor Performance

Based on the structural equation of the model, it can be explained as follows: (a) Work Experience variable has a negative relationship to Audit Quality of -0.073. This means that if Work Experience has increased by 1 unit, it will be able to reduce Audit Quality by 0.073 assuming other variables remain. And vice versa if there is a change in the decrease in Work Experience 1 unit, the Audit Quality will increase by 0.073. (b) Professionalism variable has a positive relationship to Audit Quality of 0.254. This means that if Professionalism has increased by 1 unit, it will be able to increase Audit Quality by 0.254 assuming other variables remain. And vice versa if there is a change in the decrease in professionalism of 1 unit, the Audit Quality will decrease by 0.254. (c) The independence variable has a positive relationship to audit quality of 0.260. This means that if Independence increases by 1 unit, it will be able to increase Audit Quality by 0.260 assuming other variables remain. And conversely, if there is a change in the decrease in Independence of 1 unit, the Audit Quality will decrease by 0.260. (d) The Information Technology Application Variable has a negative relationship to Audit Quality of -0.148. This means that if the Application of Information Technology has increased by 1 unit, it will be able to reduce Audit Quality by 0.148 assuming other variables remain. And vice versa if there is a change in the decrease in the application of Information Technology 1 unit, the Audit Quality will increase by 0.148. (e) Auditor Performance variable has a positive relationship to Audit Quality of 0.649. This means that if the Auditor's Performance increases by 1 unit, it will be able to increase the Audit Quality by 0.649 assuming other variables remain. And vice versa if there is a change in the decrease in Auditor Performance 1 unit, the Audit Quality will decrease by 0.649.

Coefficient of Determination (R-Square)
Table 6. R-Square Test Results

Variables	R Square	R Square Adjusted
Auditor Performance	0,929	0,924

Variables	R Square	R Square Adjusted
Audit Quality	0,810	0,793

Source: Smart Pls Processed Data, 2021

Based on table 6 above, shows that the R-Square Adj value for the Auditor Performance variable (Y1) is 0.924. This means that the percentage of the influence of Work Experience, Professionalism, Independence, and Application of Information Technology on Auditor Performance is 92% while the remaining 7% is influenced by other factors not included in this model.

Furthermore, the R-Square Adj. value for the Audit Quality variable (Y2) is 0.793, which means that the percentage of Work Experience, Professionalism, Independence and Application of Information Technology and Auditor Performance on Audit Quality is 79% while the remaining 11% is caused by other factors that not included in this model.

Predictive Relevance (Q-Square)

From the calculation results, it is known that the value of Q^2 is 0.984, meaning that the magnitude of the diversity of the research data can be explained by the structural model developed in this study of 98.4%. Based on these results, the structural model in this study can be said to have a good model.

Effect Size (F-Square)

Table 7. F-Square Test

	Auditor Performance (Y1)	Audit Quality (Y2)
Work Experience (X1)	0,000	0,021
Professionalism (X2)	0,030	0,171
Independence (X3)	8,275	0,028
Application of Information Technology (X4)	0,123	0,038
Auditor Performance (Y1)		0,158

Source: Smart Pls Processed Data, 2021

Based on table 7 above, it can be seen that the Independence variable has a strong influence on the Auditor Performance variable and has a weak influence on the Audit Quality variable. The work Experience variable has a weak influence or may not have an influence on Auditor Performance and also has a weak influence on the Audit Quality variable and the Auditor Performance variable has a weak influence on the Audit Quality variable.

Hypothesis Test

Table 8. Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Info
Work Experience (X1) - > Auditor Performance (Y1)	0,002	0,013	0,045	0,040	0,968	Insig
Work Experience (X1) - > Audit Quality (Y2)	-0,073	-0,064	0,075	0,968	0,334	Insig
Profesionalisme (X2) - > Auditor Performance (Y1)	-0,064	-0,046	0,072	0,896	0,371	Insig
Profesionalisme (X2) - > Audit Quality (Y2)	0,254	0,245	0,094	2,696	0,007	Sig
Independensi (X3) - > Auditor Performance (Y1)	0,898	0,890	0,037	24,357	0,000	Sig
Independensi (X3) - > Audit Quality (Y2)	0,260	0,241	0,213	1,220	0,223	Insig
Application of Information Technology (X4) - > Auditor Performance (Y1)	0,154	0,148	0,075	2,056	0,041	Sig
Application of Information Technology (X4) - > Audit Quality (Y2)	-0,148	-0,165	0,102	1,451	0,148	Insig
Auditor Performance (Y1) - > Audit Quality (Y2)	0,649	0,674	0,212	3,067	0,002	Sig

Source: Smart Pls Processed Data, 2021

Based on the table above, the research hypothesis obtained is as follows:

Hypothesis 1: The Effect of Work Experience (X1) on Auditor Performance (Y1) at BPK RI Representative of Riau

Based on the results of testing the Work Experience variable on Auditor Performance, the T statistic value is 0.040 < T table 1.673 and the P value shows the acquisition of 0.968 > α 0.05. Because the value of T statistic < T table, then H0 is accepted and Ha is rejected. This means that there is no significant effect between the variables of Work Experience on Auditor Performance at the BPK RI Riau Representative, thus based on the results of the data, hypothesis 1 is declared rejected.

Hypothesis 2: The Effect of Professionalism (X2) on Auditor Performance (Y1) at BPK RI Representative of Riau

Based on the results of testing the Professionalism variable on Auditor Performance, the T statistic value is 0.896 < T table 1.673 and the P value shows the acquisition of 0.371 > α 0.05. Because the value of T statistic < T table, then H0 is accepted and Ha is rejected. This means that there is no significant effect between the variables of Professionalism on Auditor Performance at the BPK RI Riau Representative, thus based on the results of the data, hypothesis 2 is declared rejected.

Hypothesis 3: The Effect of Independence (X3) on Auditor Performance (Y1) at BPK RI Representative of Riau

Based on the results of testing the independence variable on auditor performance, the T statistic value is 24,357 > T table 1,673 and the P value shows the acquisition of 0.000 < α 0.05. Because the value of T statistic > T table then H0 is rejected and Ha is accepted. This means that there is a significant influence between the Independence variable on Auditor Performance at the BPK RI Riau Representative, thus based on the results of the data, hypothesis 3 is declared accepted.

Hypothesis 4: The Effect of Information Technology Application (X4) on Auditor Performance (Y1) at BPK RI Representative of Riau

Based on the results of testing the variable Application of Information Technology on Auditor Performance, the T statistic value is 2.056 > T table 1.673 and the P value shows the acquisition of 0.041 < α 0.05. Because the value of T statistic > T table then H0 is rejected and Ha is accepted. This means that there is a significant influence between the variables of Application of Information Technology on Auditor Performance at BPK RI Riau Representative, thus based on the results of the data, hypothesis 4 is declared accepted.

Hypothesis 5: The Effect of Work Experience (X1) on Audit Quality (Y2) at BPK RI Representative of Riau

Based on the test results of the Work Experience variable on Audit Quality, the T statistic value is 0.968 < T table 1.673 and the P value shows the acquisition of 0.334 > α 0.05. Because the value of T statistic < T table, then H0 is accepted and Ha is rejected. This means that there is no significant effect between the variables of Work Experience on Audit Quality at BPK RI Riau Representative, thus based on the results of the data, hypothesis 5 is declared rejected.

Hypothesis 6: The Effect of Professionalism (X2) on Audit Quality (Y2) at BPK RI Representative of Riau

Based on the results of testing the variable Professionalism on Audit Quality, the T statistic value is 2.696 > T table 1.673 and the P value shows the acquisition of 0.007 < α 0.05. Because the value of T statistic > T table then H0 is rejected and Ha is accepted. This means that there is a significant influence between the variables of Professionalism on Audit Quality at the BPK RI Representative of Riau, thus based on the results of the data, hypothesis 6 is declared rejected.

Hypothesis 7: Effect of Independence (X3) on Audit Quality (Y2) at BPK RI Representative of Riau

Based on the results of testing the independence variable on audit quality, the T statistic value is 1.220 < T table 1.673 and the P value indicates the acquisition is 0.223 > α 0.05. Because the value of T statistic < T table, then H0 is accepted and Ha is rejected. This means that there is no significant effect between the independence variables on audit quality at the BPK RI Riau Representative, thus based on the results of the data, hypothesis 7 is declared rejected.

Hypothesis 8: Effect of Information Technology Application (X4) on Audit Quality (Y2) at BPK RI Representative of Riau

Based on the results of testing the independence variable on audit quality, the T statistic value is 1.451 < T table 1.673 and the P value indicates the acquisition is 0.148 > α 0.05. Because the value of T statistic < T table, then H0 is accepted and Ha is rejected. This means that there is no significant effect between the variables of Information

Technology Application on Audit Quality at BPK RI Riau Representative, thus based on the data results, hypothesis 8 is declared rejected.

Hypothesis 9: Effect of Auditor Performance (Y1) on Audit Quality (Y2) at BPK RI Representative of Riau

Based on the results of testing the Auditor Performance variable on Audit Quality, the T statistic value is 3.067 > T table 1.673 and the P value shows the acquisition of 0.002 < α 0.05. Because the value of T statistic > T table then H0 is rejected and Ha is accepted. This means that there is a significant influence between the variables of Auditor Performance on Audit Quality at the BPK RI Riau Representative, thus based on the results of the data, hypothesis 9 is declared accepted.

Discussion of Research Results
The Effect of Work Experience on Auditor Performance

Based on the results of descriptive analysis, respondents are more likely to respond to statements in the questionnaire on the second point which states that "During my work I almost made no mistakes", meaning that even though the auditor has short or long work experience, mistakes, both small and large, must have occurred. The results of the path coefficient test show that the work experience variable has no significant effect on Auditor Performance (Mairia, Komardi, & Panjaitan, 2021) at BPK RI Representatives of Riau. The results of this study are in line with Muthia (2017) who shows that Work Experience has no significant effect on Auditor Performance.

The Effect of Professionalism on Auditor Performance

Relationship of Professionalism to Auditor Performance, namely the professional attitude of an auditor shown by a strong commitment to his profession. Thus, a professional auditor will try to show a high attitude of devotion to the profession in carrying out their duties so that it has an impact on satisfactory performance results. However, if there is a lack of confidence in the importance of work or due to a lack of relationships with professional colleagues so that they are unable to build professional awareness, performance will also decrease. This is contrary to the results of research (Eska, 2020) which states that Professionalism has a significant influence on Auditor Performance.

The Effect of Independence on Auditor Performance

Based on the results of descriptive analysis, respondents are more likely to respond to statements in the questionnaire on the fifth point which states that "The auditor should not be controlled or influenced by the client in the activities that are still being carried out", meaning that the auditor must continue to act honestly, impartially and report findings only based on available evidence. Auditors are assumed to have independence both mentally and physically to carry out audit tasks in order to provide an objective audit opinion. The results of the path coefficient test show that the existence of an independent variable has a significant effect on the auditor's performance at the BPK RI Riau Representative. This result is in line with Yossy (2018) who states that independence has a significant influence on auditor performance.

The Effect of Information Technology Application on Auditor Performance

Based on the results of descriptive analysis, respondents are more likely to respond to statements in the questionnaire on the tenth point which states that "With this technological advancement, I can complete my work well". The purpose of this statement is when compared to when the technology used is still lower than the current one, the auditor's work in examining financial statements is much more efficient and effective, for example in the e-audit application that has been used by auditors. The results of the path coefficient test show that the application of Information Technology has a significant effect on Auditor Performance at the BPK RI Riau Representative. This result is in line with Prasetya (2020) who states that the application of Information Technology has a significant influence on Auditor Performance.

Effect of Work Experience on Audit Quality

Based on the results of descriptive analysis, respondents are more likely to respond to the statement in the questionnaire on the second point which states that "During my work I almost made no mistakes", meaning that even though the auditor has short or long work experience, he certainly does not escape from making mistakes. Not only that, but many respondents also responded to the statement on the third point, namely "My skills are still below the average of other employees", this answers that the auditors are still unable to determine the quality of their work and audit quality compared to other auditors, in the meaning of the word no matter how long they work, the work experience cannot be a benchmark for their audit quality is also good. The results of the path coefficient test show that the work experience variable has no significant effect on audit quality at the BPK RI Riau

Representative. The results of this study are in line with Fietoria & Manalu, (2016) who state that work experience has no effect on audit quality. However, this is contrary to Dewi (2016)'s research which states that work experience has a positive influence on audit quality.

The Effect of Professionalism on Audit Quality

From the results of the respondents' answers who explained their opinions in the professionalism questionnaire that an attitude of professionalism in a given job it would produce true and honest opinions, a brave attitude to produce transparent financial reports, and the existence of an organization between auditors that supports the relationship between professions developed to maintain auditor professionalism. A professional auditor will obey the rules and respect the environment and his colleagues. Thus, the professionalism of an auditor will lead to good work results so as to produce good audit quality. The results of the path coefficient test show that the professionalism variable has a significant effect on audit quality at the BPK RI Riau Representative. This is in line with the results of research (Emi, 2019) which states that Professionalism has a significant influence on Audit Quality, but contradicts the results of research conducted by Mela (2017) which states that the Professionalism variable does not have a significant effect on Audit Quality.

The Effect of Independence on Audit Quality

The results of respondents' answers explaining their opinions in the questionnaire on the first point, namely "I try to remain independent in conducting audits of clients", is one of the factors why the relationship between Independence and Audit Quality is not significant due to these factors. This is in line with the results of Fietoria's research (2016) which states that Professionalism has no effect on Audit Quality.

The Effect of Information Technology Application on Audit Quality

The results of respondents' answers that explain their opinions in the questionnaire, it is very low on the second point, namely "In the examination, e-audit helps auditors in efficient data collection time". The possibility occurs because in the e-audit program there are still many bugs (errors) or frequent system maintenance which results in inefficient time.

In addition, the tenth point "With this technological advancement, I can complete my work well" can also be a factor why the Application of Information Technology has no effect on Audit Quality. Maybe because some auditors are used to using old methods, dealing with new systems, for example, e-audit, are still clueless. The results of this study are contrary to Emi's research (2019) which states that the application of Information Technology has a significant effect on Audit Quality.

The Effect of Auditor Performance on Audit Quality

Based on the results of the descriptive analysis of the relationship between Auditor Performance and Audit Quality, that is if in conducting an audit an auditor must have innovative ideas and ideas so that the organization can progress, and have the skills to analyze tasks well, if the auditor is not aware of his performance responsibilities then audit quality will decrease. The higher the performance of an auditor, the better the results of the audit he does. The results of this study are in line with Fransiska (2015) who states that Auditor Performance has a significant influence on Audit Quality.

5.0 CONCLUSION

This study takes the title of the effect of work experience, professionalism, independence, and the application of information technology on auditor performance to improve audit quality. The test is carried out using primary data with the independent variables (independent) namely work experience, professionalism, independence, and application of information technology, and the (dependent) variables namely auditor performance and audit quality.

Conclusions in this study can be drawn as follows: (a) Work Experience has no significant effect on Auditor Performance, (b) Professionalism has no significant effect on Auditor Performance, (c) Independence has a significant effect on Auditor Performance, (d) Information Technology Application has an effect significant effect on auditor performance, (e) work experience has no significant effect on audit quality, (f) professionalism has a significant effect on audit quality, (g) independence has no significant effect on audit quality, (h) application of information technology has no significant effect on audit quality, (i) Auditor performance has a significant effect on Audit Quality.

Based on the results of the research that has been carried out, the following suggestions are proposed: (1) For the Supreme Audit Agency of the Republic of Indonesia, Representatives of the Riau Province, it is hoped that the results of this study can be used as a reference to be able to pay attention to the professionalism of

auditors where auditors are honest, maintain integrity in conducting audits. , so that the auditor profession can become a trustworthy profession and provide an example for other auditors. On the other hand, it can develop the information technology used, where work can be more effective and efficient with the use of adequate information technology in conducting inspections, and information technology can avoid irregularities and fraud (fraud). (2) For further researchers, it is expected that researchers will develop more theories regarding variables that are suspected to have a relationship with Audit Quality, such as Audit Experience, Accountability, and Integrity. (3) In this study there are four independent variables, namely work experience, professionalism, independence, application of information technology, and the dependent variable, namely auditor performance and audit quality. This study has limitations where at the time of sampling more than the time specified due to the condition of the auditors who are outside the city resulted in filling out the sample is not fully filled and only part of it returned.

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