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THE EFFECT OF EDUCATION, EXPERIENCE, AND TRAINING, TO AUDITOR PROFESSIONALISM Dwi Ermayanti, SE. MM Economic College PGRI Dewantara Jombang  
E-mail: dwi\_ermayanti@yahoo.co.id To be an auditor is expected by many people to get the trust as the parties that are able to conduct an audit of the financial report and responsible for the opinion given. Professionalism becomes the main requirements for an auditor.

This study aimed to get empirical evidence about the influence of education, experience, and training in the auditor professionalism. This research uses by the data collection is using questioners which has been answered by auditor respondents. The population in this study is all of the auditors Jombang Inspectorate with the sample is 24 respondents by census techniques.

The data analysis uses statistic procedure by using multiple linear regression analysis. The analysis showed that education, training, and experience influence together to the auditor professionalism of Jombang by the significance level is 0.005. Based on the analysis concluded that education variable positively affects the auditor professionalism of Jombang Inspectorate by the t values  $t_{hitung}$  is 2,693 and the significance level is 0.014.

While the experience variable has negative effect or the opposite of the auditor professionalism of Jombang Inspectorate by the t values  $t_{hitung}$  is -0.890 and the significance level is 0,384. And for training variable has positive influence on the auditor professionalism of Jombang Inspectorate by the value is 2.442 and the significance level is 0.024.

Keywords: Education, Experience, Training, and Auditor Professionalism

Introduction One of the factors that can influence the professionalism of an auditor is an education in accounting, because with an education in accounting then an auditor can gain knowledge and understanding in relation to carrying out audit tasks. Government auditor professionalism can also be affected by the trainings that followed.

This training must include technical aspects and general knowledge, because the training will be able to increase the positive reactions that will ultimately improve a person's job performance (Widiyanto and Indrawati, 2005:2). In auditing standards, Especially in common standards, it is mentioned that the audit should be carried out by one or more persons who have sufficient expertise and technical training as the auditor, and in conducting audit and report arrangement the auditor must use the professional skills carefully and thoroughly (due professional care. An audit requires the high competence and professionalism.

That competence is not only influenced by formal education but many other factors that affect, one of them is experiences (Kursharyanti,2003:26). To prove expertise or professionalism of an auditor should also have experience in auditing practice, because an auditors who are inexperienced will assign greater mistake than an experienced auditor.

Therefore, a good auditor is required to have professionalism in carrying out their duties, which is a professional auditor who has been trained to carry out their duties independently complex and solve problems that arise in implementing these tasks by using their expertise and experience (Derber and Schwartz, 1991 in Widiyanto and Indrawati, 2005:2). The level of education, training, and experience of the auditor is a technical factor of considerable influence.

To carry out a professional audit, the auditor must act as an expert in the field of accounting and auditing. To be able to have these skills, starting with formal education and training that has been followed, which was later extended through experiences in auditing practices. That education that has been taken will be reflected in how the quality of work and also how the process of examination by the auditor.

Based on the background described above, the research problems of this research are: Do the factors of education, experience, and training partially have influence to the auditor professionalism of Jombang District Government Inspectorate? Do the factors of education, experience, and training simultaneously affect together the auditor professionalism of Jombang District Government Inspectorate? Theoretical Framework and Hypothesis Development According to the Regulation of the Minister of State for Administrative Reform No. PER /05/ M.PAN/03/2008 on Government Internal

Supervisory Auditing Apparatus (APIP) General standards.

Meanwhile, according to the Indonesian Accountants Association (IAI) (PSA No.01) in Abdul Halim (2008: 48) states that the auditing standards that have been set and approved are as follows General Standards, Field Work Standards, and Reporting Standards.

Then based on the Regulation of the Minister of State for Administrative Reform Number: PER / 05 / M, PAN / 03/2008 on Government Internal Supervisory Auditing Apparatus (APIP), there are two types of audits conducted by the Government Internal Supervisory Apparatus (APIP), namely: performance Audit which aims to provide conclusions and recommendations regarding the management of government agencies economically, efficiently and effectively and audit with a specific purpose, namely the audit aimed to provide conclusions on a matter being audited.

Included in this category is the investigative audits, audits of issues become the attention focus of organization leadership and audit in specific characteristics. Education in this study is a long-term education or formal education acquired by an auditor. According to the Regulation of the Minister of State for Administrative Reform No. PER / 05 / M.PAN / 03/2008 on the audit standards APIP, the educational background of audit is the Government Internal Audit Apparatus Auditor(APIP) minimally is bachelor or equivalent, for this it is required inspection techniques and methodologies development through training, and the training needed must be evaluated periodically.

Rules of the minimum level of formal education and training needed to be evaluated periodically to adjust to the circumstances facing units served by APIP. The auditor should have a functional certification auditor (JFA) and follow the education and training education continuously (continuing professional education). Examiner also required having knowledge and access to current information in standards, methodologies, procedures, and inspection techniques.

The APIP leaders must facilitate the auditor to participate in education and training and certification exams in accordance with the provisions. In the auditor recommendation to attend education and training according to the education level, the APIP leaders base their decision on the required formation and other administrative requirements such as the rank and number of credits owned collection.

Experience According Widiyanto and Indrawati (2005:5), experience is the overall lessons learned by a person of the events experienced in during his life. Marinus in Sukriah

(2011:6) specifically states that the experience can be measured with a span that has been used on a job or task. An employee who has a high work experience will have advantages in several things including: detecting errors, understanding errors, and look for the causes of errors.

In conducting the good supervision and inspection in district government area by the government internal auditor apparatus, it must have human resource quality is supported by adequate experience and knowledge in inspection practice and the enough technical training about the ethics and technique as an internal government regulatory authorities. The expertise supervisory apparatus formed by the experience and knowledge of supervisory apparatus.

Besides that, experience will also affect the knowledge level of apparatuses supervisor. The more experience they have, the higher knowledge they have of the field. Training Accountants require a variety of skills in order to achieve success, the existing curriculum is not enough to build a successful accountant, is still needed training through courses of advanced professional education (Eynon et al., 1994) in Noviyani and Bandi (2002).

To fulfill the requirement a professional, an auditor must join the sufficient technical training (IAI, 2004). Training is an activity that aims to improve the workability of participants that will eventually result in behavioral changes cognitive aspects, skills and attitudes (Hamalik, 2009).

Training is part of the educational process which aims to enhance the capabilities and special skills of a person or group of persons (Notoatmodjo, 2009). To a professional auditor, beside educational training is also very important in enhancing the ability of an auditor to conduct inspections and supervision. Auditors Professionalism According to Irwansyah (2010) in Rosnidah (2011: 458), professionalism can be showed into five things that are dedication to the profession, social obligations, independence, confidence in the profession, and the relationships among the same professions.

Dedication to the profession It is as the tough stance to do the job by using knowledge and skills possessed despite the reduced payoff. The fulfillment of social obligations Fulfillment of social obligations is a paradigm about the importance of role of a profession and the benefits got by either the community and other professionals because of those work.

The independence attitude The independence attitude is an attitude of someone professional who can make a decision without influenced by others. Confidence in the regulatory profession Confidence in the regulatory profession is a belief that the most

right to judge whether or not a job is considered to be professionals is peers or who have the same competence in the field of science or the job.

The relationships quality with colleagues The relationships quality with colleagues can be formed either through a formal organization or in a group of colleagues as the leading idea in carrying out the work. Professionalism internal auditor according Tugiman (1996) in Asikin (2006: 803) are: the compliance with the profession standards, knowledge and skills, inter-human relations and communication, continuous education and the professional accuracy.

With the professional of internal audit, expected that it can take steps in anticipating any deviation actions that may occur in the future and show it. Professionalism will increase by itself in line with the development of the mental attitude of an internal auditor in doing his job. A professional auditor should carry the responsibility and dedication to his profession that he will be committed to their profession as well Conceptual Framework Auditors become a profession expected by many people to put the trust as the parties may conduct an audit of the financial statements and may be responsible for the opinion given. Professionalism becomes the main requirements for an auditor.

Factors that may affect the professionalism of an auditor is education in accounting, because with an education in accounting then an auditor can gain knowledge and understanding in relation to carrying out audit tasks. Professionalism government auditor can also be affected by the trainings that followed. This training must include technical aspects and general knowledge, because by the training it will be able to increase the positive reactions that will ultimately improve a person's job performance (Widiyanto and Indrawati, 2005: 2).

In auditing standards, especially common standards, it is mentioned that the audit should be carried out by one or more persons who have sufficient expertise and technical training as the auditor, and in conducting audit and preparing his report the auditor ought to use the professional skills carefully and thoroughly (due professional care). Audit requires high competence and professionalism.

That competence is not only influenced by the formal education but many other factors that affect, one of them are experience (Kursharyanti, 2009: 26). Level of education, training, and experience of the auditor is a technical factor of considerable influence. To carry out a professional audit, the auditor must act as an expert in the field of accounting and auditing.

To be able to have these skills, started by formal education and training, and training

education that is followed which then extended through experiences in auditing practices. The education that has been taken will be reflected in how the quality of work and how the process of examination by the auditor. Armed with adequate education and training which have been followed, an auditor then can begin to carry out auditing practices.

The longer the tenure, the more auditing practices that have been implemented, it is a must that it also influence the auditor professionalism of auditors. Thus, to be a professional in carrying out its duties, an auditor must have an educational background in accounting, joining the trainings in the auditing and has experience in auditing financial reports.

The theoretical framework in this study is about education, experience, and training in the professionalism of auditors Jombang District Government Inspectorate. And it can be arrange the clear theoretical framework as follows. Picture 1. Conceptual Framework Model Thus, to be a professional in carrying out its duties, an auditor must have an educational background in accounting, joining the trainings in the auditing and has experience in auditing financial reports. Research Method The research design of this study is using quantitative methods.

And the sampling technique used census sampling technique that is a technique of sampling which taken all of the population member as the sample. The data analysis as the attempt to find answers to questions derived from the research result. And the data analysis technique used is multiple linear regression aims to determine the functional relationship between the independent variables together with dependent variable. The form of multiple linear regression equation that consists of three flow events occur simultaneously after the period of data collection.

Furthermore, Miles (1992:19) stated that " the three main things: data reduction, data presentation and conclusion or verification as something intertwined at the time before, during and after the data collection in parallel to build general insights named analysis. The data used in this study consists of two kinds, which are grouped according to the nature of the data itself, namely: a.

In this study as the primary data is from the questionnaire completed by respondents, Auditor of Jombang District Government Inspectorate, then the result will be as the basis of data analysis in testing purpose; b. the secondary data is any documents and library books by the Jombang Inspectorate, which has relation with the problem studied in this research.

Results and Discussion Multiple linear regression tests are used to know whether there is influence of independent variables on the dependent variable. The magnitude of independent variable effect on dependent variable together can be calculated through a multiple regression equation. Multiple Linear Regression Test \_ Resouce: SPSS 13.0 2015 output From the table above can be determined that the regression formula is as follow.

$Y = 24,939 + 1,292 X1 - 0,490X2 + 1,268X3$  In regression equation above, the amount of constants ( $\beta_0$ ) is 24.939 this means that if there is no change in education variable ( $X_1$ ), experience ( $X_2$ ), and training ( $X_3$ ) that affect then the government auditors professionalism that occurred in Jombang district government Inspectorate is 24.939.

The partial test (t test) The partial test (t test) was conducted to determine whether the variables of education, experience and training has partial influence to government auditors professionalism. Partial Test results (t test) \_ From the table above shows that the t test results are: Education has positive and significant impact on the government auditor professionalism partially. It is proven by the education significance level is  $0.014 < 0.05$  and the hypothesis of  $H_1$  accepted, for the t value produced is equal to 2,693 t whereas the value of t table is  $\pm 2.073$ , because the t value is greater than the t table ( $2.693 > 2.073$ ), so the  $H_1$  accepted and  $H_0$  refused.

So it can be concluded that the education variable ( $X_1$ ) influence on the professionalism of auditors Inspectorate in Jombang. Experience has negative and insignificant impact to the government auditor professionalism partially. It is proven by level of experience significance gained  $0.384 > 0.05$ , and the hypothesis of  $H_2$  is rejected. For the t value produced is equal to -0.890 and the t table value is  $\pm 2.073$ , because the t value is less than the t table value ( $-0.890 < 2.073$ ), then  $H_0$  rejected and  $H_1$  accepted.

It can be concluded that experience variable ( $X_2$ ) has no effect on the professionalism of auditors Inspectorate in Jombang. Training has positive and significant impact on the government auditor professionalism partially. It is proven by the significance level obtained is  $0.024 < 0.05$  and the hypothesis  $H_3$  accepted, for the t value generated amounted to 2,442 and the t table value is  $\pm 2.073$ , because the t value is greater than the t table value ( $2.442 > 2.073$ ), so that  $H_1$  is accepted and  $H_0$  refused.

It can be concluded that the training variable ( $X_3$ ) influence on the professionalism of auditors Inspectorate in Jombang. Simultaneous F testing This test was conducted to test whether there is significant impact between the variables of education, experience, and training to government auditor professionalism in together. Simultaneous Testing Results (Test F) \_ According to the table above, the simultaneous test shows that F value is 5.750, the value of F table for the above regression model is 3.03 (F count is greater

than the F table) and F significant value is 0005, based on the test criteria if the probability value  $<0.05$ ,  $H_0$  accepted.

It can be concluded that the variables of education, experience and training simultaneously has significant effect on the professionalism of the government auditor. It is shown by the F significant value =  $0.005 < 0.05$ . So if the variables of education, experience and training all together increases, the professionalism of the government auditor will also increase.

Based on the analysis that has been done shows that education and vocational training has positive influence on the professionalism of government auditors who worked at Jombang Inspectorate, where the higher the level of education and the more often the training is done, the higher the level of government auditors professionalism who worked at Jombang Inspectorate.

And experience has negative effect to the government auditors who worked at Jombang Inspectorate, where a lot of experience gained by an auditor then will fall the level of government auditors professionalism who worked in the Inspectorate of Jombang. Conclusion, Implication and Limitation Based on the data analysis results at the point before then it can be concluded that: The analysis shows that the education variable partially has positive and significant impact on the professionalism of auditors Inspectorate of Jombang by t value is 2.693 and the t table value  $\pm 2.073$ , because the value of t is greater than the value of its t table ( $2.693 > 2.073$ ), then  $H_1$  accepted and  $H_0$  is rejected with significance level is 0.013, so it can be interpreted that the higher the education, the professionalism of Jombang auditors Inspectorate also increase.

Based on the analysis results shows that the experience variable partially has negative effect and no significant on the professionalism of auditors Inspectorate in Jombang by the t value is -0.890 and the t table is  $\pm 2.07$  because the t value is less than the value of its t table ( $-0.890 < 2.073$ ), then  $H_1$  rejected and  $H_0$  accepted by the significance level is  $0.894 > 0.05$ .

It can be interpreted that the higher the auditor's experience, the lower professionalism Jombang District Inspectorate had. Based on the analysis results indicates that the training variable partially has positive and significant impact on the professionalism of auditors Inspectorate of Jombang by the t value is 2.442 the t table value is  $\pm 2.073$ , because the t value is greater than the value of its t table ( $2.442 > 2.073$ ), then  $H_1$  accepted and  $H_0$  rejected by the significance level is  $0.024 < 0.05$ , so it means that the more training, the better professionalism of auditors Inspectorate Jombang.



Based on the simultaneous test analysis produced the F value is 5.750, the value of F table for the above regression model is 3.03 (F count is greater than the F table) and F significant value is 0,005. Based on the test criteria if the probability value is  $<0,05$ , the  $H_0$  accepted. It can be concluded that the independent variables are education, experience and training have simultaneous effect on the dependent variable that is the professionalism of auditors Inspectorate of Jombang.

**Suggestions** It is expected to Jombang District Inspectorate to improve its attention to education and training auditors to be able to maintain and improve the professionalism of auditors to carry out the task of supervision in order to create national efficiency. And then for the researchers, the results of this study can give suggestion that guidance through education and training can improve the professionalism of auditors Inspectorate in Jombang, the next researcher is expected to explore other factors that affect the auditor professionalism Inspectorate in Jombang and consider the limitations that exist in this study.

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