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Dear Editor-in-Chief

Please find enclosed our manuscript, "Determinant of the quality of the national financial audit report: Study at National Auditor Board Jambi Province" by Yudi,et al., which we like to submit for publication in Jurnal Perspektif

Best Regards,

Yudi

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Determinant of the quality of the national financial audit report: Study at National Auditor Board Jambi Province

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Abstract.

Tujuan dari penelitian ini adalah untuk menguji pengaruh dari pelatihan, pengalaman, gender, umur dan latar belakang pendidikan yang dimiliki auditor terhadap kualitas hasil pemeriksaan keuangan negara. Penelitian ini menggunakan data sekunder yang diberikan oleh BPK RI Perwakilan Provinsi Jambi berupa data kepegawaian dan Laporan Hasil Pemeriksaan tahun 2016 dan tahun 2017. Metode analisis data yang digunakan adalah analisis statistik regresi linier berganda. Hasil penelitian menemukan bahwa faktor-faktor yang mempengaruhi kualitas hasil pemeriksaan keuangan negara adalah umur, pendidikan, dan gender. Namun, hasil penelitian tidak berhasil menemukan pengaruh pengalaman terhadap kualitas hasil pemeriksaan keuangan negara. Faktor yang paling berpengaruh terhadap kualitas hasil pemeriksaan keuangan negara adalah pendidikan kemudian diikuti oleh umur. Hal tersebut memberikan bukti secara empiris bahwa kemampuan auditor untuk menemukan dan mengungkapkan temuan dipengaruhi oleh pendidikan, umur serta gender auditor..

Keywords: Quality Of State Financial Audit, Training, Experiences, Gender, Age, and Education

INTRODUCTION

Tiga paket Undang-Undang Keuangan Negara yaitu Undang Undang Nomor 17 Tahun 2003 tentang Keuangan Negara; Undang Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara serta Undang Undang Nomor 15 Tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara telah memperkuat kedudukan Badan Pemeriksa Keuangan sebagai satu-satunya institusi yang memiliki kewenangan untuk melakukan pemeriksaan atas pengelolaan dan tanggung jawab keuangan negara.

Sebagai konsekuensi semakin penting peran BPK dapat dilihat dari peranan strategis BPK dalam menyelesaikan kasus-kasus korupsi yang menjadi perhatian banyak pihak. Audit investigatif yang dilakukan oleh BPK pada tahun 2009 mampu mengungkapkan kerugian negara sebesar 7,4 triliun pada Kasus Bank Century. Bahkan jauh sebelum adanya kasus bank century, audit yang dilakukan oleh BPK pada tahun 1999 telah berhasil mengungkapkan kasus Bantuan Likuiditas Bank Indonesia (BLBI) yang merugikan keuangan negara sebesar 138,4 triliun (Pandoman, 2014).

Sejalan dengan keberhasilan tersebut, laporan hasil pemeriksaan BPK juga memiliki peranan penting dalam penyelesaian tindak pidana korupsi. Laporan hasil pemeriksaan BPK banyak digunakan sebagai sumber informasi awal oleh aparat penegak hukum (Kepolisian, KPK, dan Kejaksaan) dalam melakukan penyelidikan adanya tindak pidana korupsi. Beberapa kasus yang menggunakan laporan hasil pemeriksaan BPK sebagai sumber informasi awal adalah kasus perjalanan dinas pada Dinas Kebudayaan dan Pariwisata Provinsi Jambi (Tempo, 2009) dan Kasus penyalahgunaan dana hibah KONI Kabupaten Bangka Bangka Barat yang membuat ketuanya di tahan (Tribun jateng, 2017).

Keberhasilan BPK dalam mengungkapkan adanya indikasi tindak pidana korupsi tidak lepas dari kemampuan auditornya untuk menemukan dan mengungkapkan sebanyak mungkin kesalahan dan kecurangan yang dilakukan oleh auditee dalam laporan hasil pemeriksaannya. Peran pendeteksian kecurangan sesungguhnya merupakan peran historis auditor (*the historical role of auditors*) (Rukmawati dan Chariri, 2011; Irianto, 2003). Auditor dituntut untuk dapat mengungkapkan lebih banyak kecurangan yang dilakukan oleh auditee.

Kegagalan auditor dalam mengungkapkan kecurangan akan menimbulkan adanya potensi tuntutan hukum dari masyarakat sebagai stakeholders terbesar atas hasil pemeriksaan BPK. Irianto (2003) menyebutkan bahwa banyaknya tuntutan hukum dari pemakai informasi keuangan terhadap profesi auditor dikarenakan adanya *expectation gap* terkait dengan tanggung jawab auditor untuk mendeteksi kecurangan. Pemakai informasi keuangan memiliki ekspektasi bahwa auditor harus mampu untuk mendeteksi kecurangan dan melaporkannya ke publik, sedangkan auditor bekerja berdasarkan standar audit yang kadang tidak sejalan dengan ekspektasi publik.

Masyarakat menganggap bahwa BPK dalam melakukan setiap tugas pemeriksaannya harus mampu mengungkapkan setiap kecurangan yang terjadi dan mengungkapkan hal tersebut dalam laporan hasil pemeriksaannya. Disisi lain auditor BPK menganggap bahwa tanggung jawab mereka adalah untuk melakukan pemeriksaan yang mengacu kepada SPKN (Standar Pemeriksaan Keuangan Negara), sehingga selama pemeriksaan telah dilaksanakan sesuai dengan SPKN, maka mereka merasa tanggung jawabnya telah terpenuhi terlepas dari ada atau tidaknya temuan terkait kerugian negara dalam laporan tersebut. Berdasarkan penjelasan di atas maka dapat ditarik kesimpulan bahwa laporan hasil pemeriksaan yang berkualitas adalah laporan hasil pemeriksaan yang sesuai dengan ekspektasi masyarakat yaitu laporan yang mengungkapkan sebanyak mungkin temuan terkait dengan kesalahan dan kecurangan yang dilakukan oleh auditee.

Namun, adanya tuntutan hukum yang menimpa auditor BPK menimbulkan keraguan dari masyarakat. Beberapa kasus tuntutan hukum yang menimpa auditor BPK antara lain kasus KPK melakukan OTT pada hari Jumat tanggal 26 Mei 2017 di 2 lokasi, yaitu di kantor BPK RI, kedua di Kemendes PDTT terkait dengan pemberian opini untuk Kementerian Desa, Pembangunan Daerah Tertinggal (detiknews, 2017), dan Transmigrasi, dan kasus suap lainnya yang menimpa auditor perwakilan Jawa Barat yang berkaitan dengan pemberian opini WTP (Wajar Tanpa Pengecualian) pada kota Bekasi (tirto.id, 2017). Adanya potensi tuntutan hukum tersebut mendorong auditor untuk lebih berhati-hati dalam melakukan audit dan berusaha sebanyak mungkin mengungkapkan kesalahan dan kecurangan yang dilakukan auditee.

Hasil Pemeriksaan BPK RI Semester II Tahun 2016 terhadap kualitas Laporan Keuangan Pemerintah (LKPD) Pemerintah Propinsi/Kabupaten/Kota di Propinsi Jambi menghasilkan ikhtisar opini kualitas Laporan Keuangan Pemerintah Daerah (LKPD) pada Tahun 2012-2016 di tabel 1 berikut ini:

Table 1. Opini Kualitas Laporan Keuangan Pemerintah (LKPD) Tahun 2012-2016 Pemerintah Propinsi/Kabupaten/Kota se-Propinsi Jambi

No.	Provinsi/Kab/Kota	2012	2013	2014	2015	2016
1	Provinsi Jambi	WTP-PDP	WTP-PDP	WTP-PDP	WDP	WTP
2	Kabupaten Batanghari	WTP-PDP	WTP-PDP	WDP	WTP	WTP
3	Kabupaten Bungo	WDP	WDP	WDP	WDP	WDP
4	Kabupaten Kerinci	WDP	WDP	WTP-PDP	WTP	WTP
5	kabupaten Merangin	WDP	WDP	WDP	WDP	WTP
6	Kabupaten Muara Jambi	WTP	WTP	WDP	WDP	WTP
7	Kabupaten Sarolangun	WDP	WDP	WDP	WDP	WTP
8	Kabupaten Tanjung Jabung Barat	WDP	WDP	WDP	TMP	WTP
9	Kabupaten Tanjung Jabung Timur	WTP-WDP	WTP-WDP	WDP	WDP	WDP
10	Kabupaten tebo	WDP	WDP	WDP	WTP	WTP
11	Kota Jambi	WDP	WDP	WDP	TMP	WTP
12	Kota Sungai Penuh	WTP	WDP	WTP-PDP	WTP	WTP

Sumber: IHPS I Tahun 2017 BPK-RI

Kemampuan auditor untuk menemukan kesalahan dan kecurangan selain dipengaruhi oleh kompetensinya juga dipengaruhi oleh auditee. Auditor akan cenderung menemukan kesalahan dan kecurangan lebih banyak pada auditee baru dimana tata kelola keuangannya belum terlalu baik dibandingkan dengan auditee sudah berdiri cukup lama dengan tata kelola keuangan yang sudah mapan. Provinsi Jambi termasuk entitas yang telah lama berdiri. Provinsi ini terdiri dari 12 Entitas yaitu 1 Provinsi, 2 Kota, dan 9 Kabupaten. Penelitian ini menggunakan objek penelitian auditor pada kantor perwakilan Provinsi Jambi. Penelitian mengenai kualitas hasil pemeriksaan keuangan negara dengan menggunakan jumlah temuan pemeriksaan sebagai proksi dari kualitas hasil pemeriksaan belum terlalu banyak dilakukan. Penelitian yang dilakukan oleh Setyaningrum (2012) menggunakan nilai temuan sebagai proksi dari kualitas audit BPK, selain itu penelitian tersebut menggunakan variabel independen berupa karakteristik auditor dan karakteristik auditee serta variabel kontrol berupa umur pemerintah daerah dan kualitas audit tahun lalu.

Karakteristik auditor terdiri dari latar belakang pendidikan yang diukur berdasarkan jenjang pendidikan ketua tim, kecakapan profesional yang diukur berdasarkan masa kerja ketua tim, dan pendidikan berkelanjutan yang diukur berdasarkan jumlah pelatihan yang diikuti oleh ketua tim. Karakteristik auditee terdiri dari ukuran pemerintah daerah yang diukur dengan nilai total aset, kompleksitas pemerintah daerah yang merupakan variabel dummy, kualitas audit tahun lalu yang diukur dengan nilai temuan tahun lalu dibagi dengan nilai aset tahun lalu, serta umur pemerintah daerah yang diukur dengan jumlah umur pemerintah daerah sejak diterbitkannya peraturan perundang-undangan pembentukan pemerintah daerah tersebut.

Penelitian yang dilakukan oleh Setyaningrum ini juga mengambil sampel sebanyak 132 hasil pemeriksaan LKPD (Laporan Keuangan Pemerintah Daerah) pada tahun 2009. Hasil penelitian menemukan bahwa karakteristik auditor dan karakteristik auditee secara simultan berpengaruh terhadap kualitas audit namun secara parsial karakteristik auditor yang terdiri dari latar belakang pendidikan, kecakapan profesional, dan pendidikan profesional berkelanjutan tidak berpengaruh secara signifikan terhadap kualitas audit, sedangkan untuk karakteristik auditee hanya faktor ukuran pemerintah daerah yang terbukti berpengaruh secara negatif terhadap kualitas audit.

Berdasarkan uraian di atas maka penulis tertarik untuk melakukan penelitian dengan judul "Determinant of the quality of the national financial audit report: Study at National Auditor Board Jambi Province".

Data penelitian ini menggunakan data sekunder kepegawaian BPK Perwakilan Jambi dan Laporan Hasil Pemeriksaan Tahun 2016 dan 2017. Variabel independen pada penelitian ini hanya merupakan karakteristik auditor seperti umur, pendidikan, gender, dan pengalaman, sedangkan variabel dependen adalah kualitas hasil pemeriksaan.

METHODS

Data yang digunakan dalam penelitian ini adalah data sekunder. Data sekunder yang digunakan dalam penelitian ini adalah:

1. Data Kepegawaian BPK Perwakilan Jambi tahun 2018.
2. Data hasil audit BPK tahun 2016-2017.

Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dimana statistik deskriptif merupakan alat analisis utamanya. Statistik deskriptif digunakan untuk menggambarkan dan meringkas hal-hal penting dari data. Hal-hal penting tersebut antara lain berupa nilai maksimum dan minimum, standar deviasi, frekuensi, penyebaran dan pemusatan data. Santoso (2012: 29) menjelaskan bahwa statistik deskriptif digunakan untuk mendeskripsikan data yang telah diperoleh untuk masing-masing variabel penelitian tanpa bermaksud membuat kesimpulan yang berlaku umum. Statistik deskriptif berusaha menggambarkan berbagai karakteristik data seperti rata-rata (mean), standar deviasi, nilai maksimum dan nilai minimum. Selanjutnya data dianalisis dengan multiple regresi linear..

RESULTS AND DISCUSSION

Data penelitian yang digunakan dalam penelitian ini merupakan data sekunder yang diperoleh melalui contact person kantor BPK Perwakilan Provinsi Jambi dan konfirmasi melalui kuesioner.

Table 2. Karakteristik Responden Berdasarkan Jenis Kelamin

JenisKelamin	Frekuensi	Persen (%)
Pria	28	54,9
Wanita	23	45,1
Total	51	100

Sumber : Data yang diolah

Hasil penelitian berdasarkan jenis kelamin (Tabel 1) menunjukkan bahwa auditor aktif dengan jabatan fungsional pemeriksa pada Badan Pemeriksa Keuangan Perwakilan Provinsi Jambi berjenis kelamin wanita sebanyak 24 orang (54,90%) dan berjenis kelamin pria sebanyak 28 orang (45,10%).

Table 3. Karakteristik Responden Berdasarkan Umur

Umur	Frekuensi	Persen (%)
20-30 Tahun	15	29,41
31-40 Tahun	26	50,98
41-50 Tahun	9	17,65
51-60 Tahun	1	1,96
Total	51	100

Source: Data yang diolah

Hasil penelitian berdasarkan umur (Tabel 3) menunjukkan bahwa auditor Badan Pemeriksa Keuangan Provinsi Jambi memiliki usia paling banyak adalah 31-40 tahun sebanyak 26 orang atau (50,98%), usia 20-30 tahun sebanyak 15 orang atau (29,41%), usia 41-50 tahun sebanyak 9 orang atau (17,65%) dan usia 51-60 tahun sebanyak 1 orang atau (1,96%).

Table 4. Karakteristik Responden Berdasarkan Pengalaman

Masa Kerja	Frekuensi	Persen (%)
0 - 10 Tahun	0	0
11 - 20 Tahun	48	94,12
21 - 30 Tahun	2	3,92
31 - 40 Tahun	1	1,96
Total	51	100

Source: Data yang diolah

Hasil penelitian berdasarkan pengalaman (Tabel 4) menunjukkan bahwa auditor Badan Pemeriksa Keuangan Provinsi Jambi mempunyai masa kerja paling banyak adalah 11-20 tahun sebanyak 48 orang atau (94,12%), lalu 21-30 tahun sebanyak 2 orang atau (3,92%), dan 31-40 tahun sebanyak 1 orang atau (1,96%).

Table 5. Karakteristik Responden Berdasarkan Tingkat Pendidikan

Tingkat Pendidikan	Frekuensi	Persen (%)
Diploma 3 (D3)	4	7,84
Diploma 4 (D4)	2	3,92
Strata Satu (S1)	35	68,63
Pascasarjana (S2)	10	19,61
Total	51	100

Source: Data yang diolah

Hasil penelitian berdasarkan tingkat pendidikan (Tabel 5) menunjukkan bahwa auditor aktif jabatan fungsional pemeriksa BPK Provinsi Jambi memiliki tingkat pendidikan terbanyak adalah strata satu (S1) sebanyak 35 orang atau (68,63%) lalu pascasarjana (S2) sebanyak 10 orang atau (19,61%), diploma tiga (D3) sebanyak 4 orang atau (7,84%) dan diploma empat (D4) sebanyak 2 orang atau (3,92%).

Hasil penelitian berdasarkan Jabatan (Tabel 6) menunjukkan bahwa auditor aktif jabatan fungsional pemeriksa pada BPK Perwakilan Jambi adalah Pemeriksa Madya sebanyak 2 orang atau (3,92%), Pemeriksa Muda sebanyak 20 orang atau (39,22%), dan Pemeriksa Pertama sebanyak 29 orang atau (56,86%).

Table 6. Karakteristik Responden Berdasarkan Jabatan

Jabatan	Frekuensi	Persen (%)
Pemeriksa Madya	2	3,92
Pemeriksa Muda	20	39,22
Pemeriksa Pertama	29	56,86
Total	51	100

Sumber : Data yang diolah

Selama tahun 2016 BPK Perwakilan Provinsi Jambi menghasilkan 17 laporan hasil pemeriksaan (detail laporan hasil pemeriksaan terdapat pada tabel 7) dengan total 83 temuan.

Table 7. Daftar Entitas dan Laporan Hasil Pemeriksaan Tahun 2016

No.	Entitas	Jumlah	Laporan Hasil Pemeriksaan
1	Provinsi Jambi	1	Pengelolaan dan Pertanggungjawaban Belanja Pegawai dan Belanja Barang TA 2016 pada Pemerintah Provinsi Jambi di Jambi
		1	Pengelolaan dan Pertanggungjawaban Belanja Modal TA 2016 pada Pemerintah Provinsi Jambi di Jambi
		1	Pengelolaan Efektivitas Tata Kelola Pemerintah Daerah dalam Pembinaan BUMD TA 2011 s.d. 2016 pada Pemerintah Provinsi Jambi di Jambi
		1	Efektivitas Tata Kelola Pemerintah Daerah dalam Perencanaan dan Penganggaran Pembangunan Daerah TA 2014 s.d. 2016 pada Pemerintah Provinsi Jambi di Jambi
2	Kabupaten Batang Hari	1	Pengelolaan dan Pertanggungjawaban Belanja Pegawai dan Belanja Barang TA 2016 pada Pemerintah Kabupaten Batang Hari di Muara Bulian
		1	Kinerja Pengelolaan Efektivitas Tata Kelola Pemerintah Daerah dalam Pembinaan BUMD TA 2011 s.d. 2016 pada Pemerintah Kabupaten Batang Hari di Muara Bulian
3	Kabupaten Bungo	1	Pengelolaan Barang Milik Daerah TA 2015 dan Semester I TA 2016 pada Pemerintah Kabupaten Bungo di Muara Bungo (SPI)
		1	Pengelolaan dan Pertanggungjawaban Belanja Pegawai dan Belanja Barang TA 2016 pada Pemerintah Kabupaten Bungo di Muara Bungo
4	Kabupaten Merangin	1	Pengelolaan dan Pertanggungjawaban Belanja Daerah TA 2016 pada Pemerintah Kabupaten Merangin di Bangko
		1	Efektivitas Tata Kelola Pemerintah Daerah dalam Perencanaan dan Penganggaran Pembangunan Daerah TA 2014 s.d. 2016 pada Pemerintah Kabupaten Merangin di Bangko
5	Kabupaten Sarolangun	1	Pengelolaan dan Pertanggungjawaban Belanja Daerah TA 2016 pada Pemerintah Kabupaten Sarolangun di Sarolangun

6	Kabupaten Tanjung Jabung Barat	1	Pengelolaan Barang Milik Daerah TA 2015 dan Semester I TA 2016 pada Pemerintah Barat Kabupaten Tanjung Jabung Barat di Kuala Tungkal
		1	Efektivitas Tata Kelola Pemerintah Daerah dalam Perencanaan dan Penganggaran Pembangunan Daerah TA 2014 s.d. 2016 pada pemerintah Kabupaten Tanjung Jabung Barat di Kuala Tungkal
7	Kabupaten Tanjung Jabung Timur	1	Pengelolaan Barang Milik Daerah TA 2015 dan Semester I TA 2016 pada Pemerintah Timur Kabupaten Tanjung Jabung Timur di Muara Sabak
8	Kota Jambi	1	Pengelolaan Pelayanan Rawat Inap pada RSUD H. Abdul Manap Kota Jambi Tahun 2013 s.d. 2016 di Jambi
		1	Pengelolaan Efektivitas Tata Kelola Pemerintah Daerah dalam Pembinaan BUMD TA 2011 s.d. 2016 pada Pemerintah Kota Jambi di Jambi
9	Kota Sungai Penuh	1	Pendapatan Daerah TA 2015 dan Semester I TA 2016 pada Pemerintah Kota Sungai Penuh di Sungai Penuh
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Sumber: IHPS I Tahun 2016 BPK-RI

Sementara itu, selama tahun 2017 BPK Perwakilan Provinsi menghasilkan 12 laporan hasil pemeriksaan (detail laporan hasil pemeriksaan terdapat pada tabel 8) dengan total temuan 115.

Tabel 8. Daftar Entitas dan Laporan Hasil Pemeriksaan Tahun 2017

No.	Entitas	Jumlah	Laporan Hasil Pemeriksaan
1	Provinsi Jambi	1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah TA 2017 pada Pemerintah Provinsi Jambi di Jambi
2	Kabupaten Batang Hari	1	1 Kinerja atas Penyelenggaraan Administrasi Kependudukan pada Pemerintah Kabupaten Batang Hari dan Instansi Terkait Lainnya TA 2015 s.d. Semester I 2017 di Muara Bulian
		1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah Tahun Anggaran 2017 pada Pemerintah Kabupaten Batang Hari di Muara Bulian
3	Kabupaten Bungo	1	3 49 Kabupaten Bungo 1 Kinerja atas Penyelenggaraan Administrasi Kependudukan pada Pemerintah Kabupaten Bungo dan Instansi Terkait Lainnya TA 2015 s.d. Semester I 2017 di Muara Bungo
4	Kabupaten Kerinci	1	Kinerja atas Pemenuhan Kebutuhan Guru dan Tenaga Kependidikan yang Profesional Tahun

			Anggaran 2015 s.d. Semester I 2017 pada Pemerintah Kabupaten Kerinci
5	Kabupaten Merangin	1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah Tahun Anggaran 2017 pada Pemerintah Kabupaten Merangin di Bangko
6	Kabupaten Muaro Jambi	1	Kinerja atas Penyelenggaraan Administrasi Kependudukan TA 2015 s.d. Semester I 2017 pada Pemerintah Kabupaten Muaro Jambi di Sengeti
7	Kabupaten Tanjung Jabung Barat	1	Kinerja atas Pengelolaan Obat dalam Penyelenggaraan Jaminan Kesehatan Nasional Tahun 2016 dan Semester I 2017 pada Dinas Kesehatan Kabupaten Tanjung Jabung Barat, FKTP, RSUD K.H. Daud Arif Serta Instansi Terkait Lainnya
8	Kabupaten Tebo	1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah Tahun Anggaran 2017 pada Pemerintah Kabupaten Tebo di Muara Tebo
9	Kabupaten Sarolangun	1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah Tahun Anggaran 2017 pada Pemerintah Kabupaten Sarolangun di Sarolangun
10	Kota Jambi	1	DTT atas Pengelolaan dan Pertanggungjawaban Belanja Daerah Tahun Anggaran 2017 pada Pemerintah Kota Jambi di Jambi
11	PDAM Tirta Mayang	1	Kinerja Perusahaan Daerah Air Minum (PDAM) Tirta Mayang Tahun Anggaran 2016 dan Semester I Tahun Anggaran 2017 di Jambi

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Sumber: IHPS I Tahun 2017 BPK-RI

Data jurusan pendidikan auditor berdasarkan data kepegawaian kantor BPK, sebagai berikut: Auditor Badan Pemeriksa Keuangan Provinsi Jambi adalah Akuntansi sebanyak 35 orang atau (56,45%), Hukum sebanyak 7 orang atau (11,29%), Teknik sebanyak 6 orang atau (9,68%) Manajemen sebanyak 6 orang atau (9,68%) dan lain-lain seperti jurusan kebijakan publik, perpajakan, administrasi, komputer bahkan pertanian sebanyak 8 orang atau (12,90%).

Jenis data dalam penelitian ini terbagi menjadi dua kategori, yaitu data yang berbentuk nominal untuk variabel gender dan latar belakang pendidikan, dan data yang berbentuk rasio untuk variabel pengalaman, pelatihan, umur, dan kualitas hasil pemeriksaan. Untuk variabel pelatihan, peneliti tidak membahas dikarenakan tidak memperoleh data dari BPK Perwakilan Jambi.

Tabel 9 menunjukkan jumlah auditor (N) ada 51 orang, dari 51 auditor memiliki umur terendah (minimum) berada pada umur 25 tahun dan umur tertinggi (maximum) berada pada umur 54 tahun dengan rata-rata tingkat pendidikan dari 51

auditor adalah S1. Pengalaman terendah auditor berada pada kisaran 3 tahun dan tertinggi berada pada kisaran 36 tahun. Rata-rata pengalaman dari 51 auditor adalah 10,67 tahun dengan standar deviasi sebesar 5,96. Variabel kualitas audit (Y) terendah berada pada kisaran 2 temuan dan kualitas audit tertinggi pada kisaran 6 temuan. Rata-rata tingkat kualitas audit dari 51 audit adalah 3,2 temuan dengan standar deviasi sebesar 0,94.

Tabel 9. Deskriptif Variabel Penelitian

	N	Minimum	Maximum	Mean	Std. Deviation
Umur	51	25	54	34,2745	6,41585
Pendidikan	51	D3	S2	S1	VD*
Gender	51	Perempuan	Laki-Laki	Laki-Laki	VD*
Pengalaman	51	3	36	10,6667	5,95875
Kualitas	51	2	6	3,2157	0,94475
Valid N (listwise)	51				

Sumber: Data yang diolah

Tabel 10 memperlihatkan hasil uji ANOVA dengan nilai F hitung sebesar 56,89. Dapat disimpulkan bahwa model regresi dapat digunakan untuk memprediksi kualitas audit. Atau dapat dikatakan bahwa semua variabel pengalaman, gender, umur, dan pendidikan berpengaruh terhadap kualitas audit pada BPK RI perwakilan Provinsi Jambi.

Tabel 10. Uji Statistik F

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	37,124	4	9,281	56,896	,000 ^b
	Residual	7,504	46	,163		
	Total	44,627	50			

a. Dependent Variable: kualitas

b. Predictors: (Constant), pengalaman, gender, pendidikan, umur

Source: Data yang diolah

Pengaruh Umur (X1) Pendidikan (X2), Gender (X3), dan Pengalaman (X4) terhadap Kualitas Audit (Y) dengan hipotesis H1 ditolak dan H1 diterima dengan kata lain bahwa umur, pendidikan, gender, dan pengalaman berpengaruh terhadap kualitas audit. Hal ini dijelaskan pada tabel 11.

Tabel 11. Uji Statistik t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,402	,521		2,691	,010
Umur	,022	,020	,149	1,070	,290
Pendidikan	-,059	,081	-,047	-,726	,472
Gender	-,187	,115	-,099	-1,623	,111
Pengalaman	,126	,022	,792	5,740	,000

a. Dependent Variable: kualitas

Source: Data yang diolah

Dari keempat variabel independen (umur, pendidikan, gender, dan pengalaman) yang dimasukkan ke dalam model regresi, variabel pengalaman tidak berpengaruh hal ini dapat dilihat dari probabilitas signifikansi untuk pengalaman sebesar 0,000. Sedangkan pengalaman, gender, dan umur berpengaruh.

Kualitas audit yang bermutu dapat dicapai dengan pemenuhan atas kompetensi pemeriksa diwujudkan melalui umur dan pengalaman dalam melakukan pemeriksaan. Auditor yang well educated dan gender mempengaruhi dalam menghasilkan audit yang dibutuhkan dan berdampak pada peningkatan kualitas audit.

Pada pengujian hipotesis berdasarkan hasil perhitungan dapat dikatakan bahwa umur, pendidikan, gender, dan pengalaman secara simultan berpengaruh terhadap kualitas audit. Dari hasil ini dapat dilihat bahwa semakin baik/tinggi umur, pendidikan, gender, dan pengalaman auditor, tentunya memberikan kontribusi yang baik/tinggi pula terhadap kualitas audit dalam melaksanakan tugasnya.

Tabel 12. Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,912 ^a	,832	,817	,40388	1,610

a. Predictors: (Constant), pengalaman, gender, pendidikan, umur

b. Dependent Variable: kualitas

Source: Data yang diolah

Koefisien determinasi pada intinya mengukur seberapa jauh kemampuan model dalam menerangkan variasi variabel dependen Gozali (2011). Nilai koefisien determinasi adalah di antara nol dan satu. Jika nilai R^2 yang kecil artinya kemampuan variabel independen dalam menjelaskan variasi variabel dependen amat terbatas.

Dari tampilan output SPSS *model summary* di atas terlihat bahwa nilai *adjusted R square* adalah 0,832 hal ini berarti 83,2% variasi kualitas audit yang bisa dijelaskan oleh variabel independen yaitu tingkat umur, pendidikan, gender, dan pengalaman. Sedangkan sebesar 16,8% dijelaskan oleh sebab-sebab lain di luar model penelitian ini. *Standar Error Estimate* (SEE) sebesar 40,3%, makin kecil nilai SEE akan membuat model regresi semakin tepat dalam memprediksi variabel dependen.

Pengaruh Umur Terhadap Kualitas Audit

Umur berpengaruh terhadap kualitas hasil pemeriksaan sehingga H1 diterima. Hal ini dapat dilihat pada tabel 9, dimana nilai signifikansi 0,290. Hasil penelitian ini sejalan dengan penelitian yang dilakukan oleh Widiarta (2013) yang menemukan bahwa umur berpengaruh terhadap kualitas hasil pemeriksaan. Widiarta (2013) menjelaskan bahwa umur merupakan faktor level individu yang mempengaruhi profesionalisme auditor. Seorang auditor BPK dalam melaksanakan tugasnya dituntut untuk selalu bersikap profesional. Hal ini sesuai dengan Standar Pemeriksaan Keuangan Negara (SPKN) yang mewajibkan kepada para auditor untuk mempertahankan integritas, obyektivitas, independensi, serta profesionalismenya dalam melaksanakan tugas pemeriksaan. Seiring dengan meningkatnya umur seseorang, idealnya profesionalisme juga meningkat. Profesionalisme ini mengikat untuk seluruh auditor, baik auditor yang masih berstatus junior maupun senior auditor.

Disisi lain, profesionalisme sering dikaitkan dengan kepatuhan auditor mengikuti standar audit dalam melaksanakan auditnya. Kemampuan auditor untuk mengungkapkan suatu temuan tidak hanya diperoleh melalui kepatuhannya pada

standar audit. Lebih dari itu, kemampuan untuk mengungkapkan temuan lebih banyak bergantung pada bagaimana auditor tersebut dapat berpikir kreatif dan menyusun prosedur audit alternatif untuk dapat mendeteksi kemungkinan kecurangan yang dilakukan oleh auditee.

Selain itu, Wirosari dan Fanani (2017) menjelaskan bahwa semakin berumur auditor, maka auditor tersebut akan lebih konservatif dalam memperoleh bukti untuk menekan risiko ke tingkat yang aling rendah, dengan kata lain prosedur dan pengumpula sampel lebih banyak untuk membuktikan kebenaran dari laporan keuangan yang disusun oleh manajemen sehingga persentase keyakinan atas opini yang dijaminnya semakin besar.

Pengaruh Pendidikan Terhadap Kualitas Audit

Latar belakang pendidikan berpengaruh terhadap kualitas hasil pemeriksaan atau H2 diterima, Hal ini dapat dilihat pada tabel 9 dimana nilai signifikansi sebesar 0,472. Hasil penelitian ini tidak sejalan dengan penelitian Setyaningum (2012) yang menemukan bahwa jenjang pendidikan atau latar belakang pendidikan tidak berpengaruh terhadap kualitas hasil pemeriksaan. Berbeda dengan temuan penelitian ini, latar belakang pendidikan auditor mempengaruhi kemampuan auditor untuk menemukan dan mengungkapkan kesalahan serta kecurangan.

Johnie (1993) menjelaskan bahwa pendidikan merupakan proses mendapatkan pengetahuan yang kemudian digunakan dalam memahami aktivitas dan lingkungan disekitarnya. Bagi Auditor, Pendidikan merupakan satu dari persyaratan kompetensi guna memenuhi kualifikasi dasar sebagai auditor, hal tersebut juga yang menjadi pertimbangan utama dalam penelitian ini mengaitkan pengaruh pendidikan terhadap perilaku risiko dalam kaitan risiko audit atas laporan keuangan entitas. Pendidikan seharusnya secara langsung maupun tidak dapat mempengaruhi pola pikir dan kecenderungan auditor dalam menghadapi risiko audit. Menurut peneliti, terdapat perbedaan kemampuan dalam menemukan dan mengungkapkan temuan antara auditor dengan latar belakang pendidikan Diploma 3, Diploma 4, Strata 1 dan Strata 2.

Berdasarkan wawancara dengan Kepala BPK Perwakilan Provinsi Jambi Bapak Parna, salah satu syarat seorang auditor saat ini adalah minimal Strata 1. Namun demikian pegawai yang diterima bekerja di BPK harus mengikuti pendidikan dasar sebagai seorang auditor. Pendidikan dasar tersebut dibagi menjadi dua yaitu pendidikan auditor ahli untuk lulusan strata 1 dan pendidikan auditor terampil untuk lulusan diploma 3. Kedua pendidikan dasar tersebut dimaksudkan untuk menyelaraskan pengetahuan auditor mengenai konsep-konsep audit yang diterima ketika di bangku kuliah dengan praktik audit sebenarnya yang akan dilakukan ketika auditor tersebut bekerja di BPK. Dengan adanya kedua pendidikan dasar tersebut maka baik auditor dengan background strata 1 maupun diploma 3 memiliki pengetahuan yang sama terkait praktik audit.

Pengaruh Gender Terhadap Kualitas Audit

Gender berpengaruh terhadap kualitas hasil pemeriksaan sehingga H3 diterima. Hal ini dapat dilihat pada tabel 9, dimana nilai signifikansi sebesar 0,111. Hasil penelitian ini sejalan dengan penelitian Sabrina dan Januarti (2012) yang menyimpulkan bahwa gender berpengaruh terhadap pemberian opini audit. Karakteristik auditor wanita dan pria terletak pada kemampuan mereka dalam mengolah informasi. Meyers dan Levy (1989) dalam penelitian Sabrina dan Januarti dijelaskan bahwa pengembangan kerangka teoritis yang disebut dengan *the selectivity hypothesis* berasumsi pria akan lebih baik daripada wanita dalam hal membuat

keputusan atau *judgment*. Keputusan dalam hal ini akan berpengaruh terhadap opini yang akan diberikan.

Jika dihubungkan dengan waktu penyelesaian tugas, Pria akan jauh lebih cepat dalam mengerjakan tugas yang sederhana karena strategi pemrosesan heuristik yang digunakan pria dapat digunakan lebih cepat jika dibandingkan strategi pemrosesan elaboratif yang digunakan wanita. Wanita cenderung lebih efisien ketika menghadapi tugas yang bersifat kompleks karena wanita lebih terlatih dalam menggunakan strategi elaboratif dibandingkan dengan pria yang jarang menggunakan strategi tersebut.

Selain itu Riley & Chow (1992) dan Jayatilake (2013) menemukan bahwa perilaku menghindari risiko akan lebih rendah pada laki-laki jika dibandingkan dengan perempuan. Lebih lanjut laki-laki lebih mempunyai tekanan yang lebih "*thrill seeker*" atau pencari sensasi, sehingga secara konsekuensi laki-laki akan cenderung untuk lebih menyukai risiko, yang akan berbanding terbalik dengan perempuan, dimana pada konteks ini perempuan menjadi lebih berperilaku menghindari risiko dibandingkan dengan laki-laki.

Pengaruh Pengalaman Terhadap Kualitas Audit

Pengalaman tidak berpengaruh terhadap kualitas hasil pemeriksaan sehingga H4 ditolak. Hal ini dapat dilihat pada tabel 9 dimana nilai signifikansi sebesar 0,000. Hasil penelitian ini sejalan dengan hasil penelitian Setyaningrum (2012). Pengalaman dalam penelitian ini diproksi dengan jumlah masa kerja auditor. Berdasarkan 51 data auditor yang digunakan dalam penelitian ini, auditor yang memiliki masa kerja paling banyak (11-20) tahun sebanyak 48 orang atau (94,12%), masa kerja 21-30 tahun sebanyak 2 orang atau (3,92%), dan 31-40 tahun sebanyak 1 orang atau (1,96%).

Menurut peneliti, pengalaman audit tidak hanya didasarkan pada masa kerja, pengetahuan atas hal audit juga dapat diperoleh dalam suatu penugasan audit. Hal-hal tersebut antara lain bagaimana cara auditor berkomunikasi dengan auditee, bagaimana seorang auditor merancang prosedur audit alternatif untuk menemukan kecurangan dan kesalahan, dan bagaimana auditor melakukan prosedur audit secara efektif dan efisien, dan lain-lain. Pengetahuan atas hal-hal tersebut hanya akan diperoleh oleh auditor melalui serangkaian penugasan audit yang dilakukannya. Melalui penugasan auditnya, seorang auditor dapat mempelajari bagaimana cara yang digunakan oleh auditor senior untuk menemukan kesalahan dan kecurangan.

Ketika auditor pemula mengetahui bagaimana auditor yang lebih senior dapat menemukan kesalahan atau kecurangan melalui prosedur audit tertentu maka auditor pemula akan berupaya untuk menggunakan prosedur audit serupa pada entitas audit yang lainnya dan berupaya untuk menemukan kesalahan atau kecurangan yang sama. Jadi semakin banyak penugasan audit yang diikuti oleh seorang auditor maka semakin banyak pengetahuan yang dimiliki oleh auditor tersebut tentang bagaimana suatu kesalahan dan kecurangan terjadi serta prosedur audit apa yang dapat diterapkan untuk mendeteksi kesalahan dan kecurangan tersebut. Pengetahuan yang tinggi akan hal tersebut akan meningkatkan kemampuan auditor untuk menemukan dan mengungkapkan kesalahan serta kecurangan dalam temuannya.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Berdasarkan hasil penelitian ini dapat disimpulkan bahwa faktor-faktor yang mempengaruhi kualitas hasil pemeriksaan keuangan negara adalah umur, pendidikan,

dan gender. Hasil penelitian ini tidak berhasil menemukan pengaruh pengalaman terhadap kualitas hasil pemeriksaan keuangan negara. Faktor yang paling berpengaruh terhadap kualitas hasil pemeriksaan keuangan negara adalah pendidikan kemudian diikuti oleh umur. Hal tersebut memberikan bukti secara empiris bahwa kemampuan auditor untuk menemukan dan mengungkapkan temuan dipengaruhi oleh pendidikan, umur serta gender auditor.

Recommendations

Pertama, penelitian selanjutnya agar menggunakan variabel lain seperti karakteristik auditee (seperti ukuran pemerintah) dan independensi agar lebih komprehensif sehingga hasil penelitian mampu menggeneralisir faktor-faktor yang mempengaruhi kualitas hasil pemeriksaan BPK. Pengukuran variabel latar belakang pendidikan dalam penelitian ini menggunakan skala ordinal. Kedua, sebaiknya skala interval dan skala rasio dalam penelitian selanjutnya bisa dipertimbangkan untuk hasil penelitian yang berbeda. Ketiga, objek penelitian selanjutnya lebih baik dilakukan untuk seluruh auditor aktif jabatan fungsional pemeriksa yang bekerja di seluruh kantor perwakilan di Indonesia dengan menggunakan data-data *cross section*, sehingga data penelitian lebih bervariasi dan hasil *adjusted R* bisa lebih tinggi.

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Determinant of the quality of the national financial audit report: Study at National Auditor Board Jambi Province

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Abstract.

The purpose of this study was to examine the effect of training, experiences, gender, age and educational background possessed by the auditor on the quality of the results of state financial audit. This research used secondary data provided by Audit Board of the Republic of Indonesia Representative of Jambi Province in the form of staffing data and Audit Reports of 2016 and 2017. Multiple linear regression analysis was used for the analysis method. The results of the study found that age, education, and gender affected the quality of the state financial audit. However, the study did not succeed in finding the influence of experiences on the quality of the results of state financial audit. The most influential is education, followed by age. It provides empirical evidence that the auditor's ability to find and reveal findings was influenced by education, age and gender of the auditor.

Keywords: Quality Of State Financial Audit, Training, Experiences, Gender, Age, and Education

INTRODUCTION

Three packages of Laws about State Finance, namely Law No. 17 Year 2003 about State Finance, Law No. 1 Year 2004 about State Treasury, and Law No. 15 Year 2004 about Examination of Management and Responsibility of State Finance have strengthened the position of the Audit Board as the only institution that has the authority to carry out audits on the management and responsibility of state finance.

As the consequence of that, the role of Audit Board becomes more important and it can be seen from the strategic role of the Audit Board in resolving corruption cases as the concern of many parties. An investigative audit conducted by the Audit Board in 2009 was able to reveal a state loss of 7.4 trillion in the Case of Century Bank. Long before the Case of Century Bank, an audit conducted by Audit Board in 1999 had even succeeded in revealing the case of Bank Indonesia Liquidity Support / *Bantuan Likuiditas Bank Indonesia* (BLBI) which was detrimental to state finances amounting to 138.4 trillion (Pandoman, 2014).

In line with those successes, the audit reports of the Audit Board also have an important role in settlement of corruption cases. They are widely used as an initial

source of information by law enforcement officials (Indonesian National Police, Corruption Eradication Commission/*Komisi Pemberantas Korupsi* (KPK), and Public Prosecution Service of the Republic of Indonesia) in investigating corruption cases. Some cases that relied on the audit report of Audit Board as its initial source of information were case of official travel at Culture and Tourism Office of Jambi Province (Tempo, 2009) and case of misuse of grant funds of National Sports Committee of Indonesia (*Komite Olahraga Nasional Indonesia* / KONI) of Bangka Regency, West Bangka in which the chairman was under arrest (Tribun Jateng, 2017).

Audit Board's success in revealing indications of corruption is inseparable from the auditor's ability to find and disclose as many as possible errors and fraud committed by the auditee in their audit reports. The role of fraud detection is actually the historical role of auditors (Rukmawati and Chariri, 2011; Irianto, 2003). Auditors are required to be able to reveal more fraud committed by the auditee.

The auditor's failure to disclose fraud will lead to potential lawsuits from the public as the biggest stakeholders of the Audit Board's audit reports. Irianto (2003) stated that the huge number of lawsuits from users of financial information to auditors is due to the expectation gap related to the auditor's responsibility to detect fraud. Financial information users have expectations that auditors must be able to detect fraud and report it to the public, while auditors work based on audit standards which are sometimes not in line with public expectations.

Public considers that, in carrying out each task, Audit Board must be able to disclose any fraud and disclose this in audit reports. On the other hand, auditors of Audit Board assume that their responsibility is to carry out auditing that refer to the SPKN (*Standar Pemeriksaan Keuangan Negara*)/State Financial Audit Standards. So, if they have been conducted audit in accordance with SPKN, they assumed that their responsibilities have been fulfilled regardless of whether there are findings related to state losses or not. Based on the explanation, it can be concluded that a good quality audit report is an audit report that is in accordance with the expectations of public, namely reports that disclose as many findings as possible related to errors and fraud committed by the auditee.

However, the existence of lawsuits affecting auditors of Audit Board raised doubts of public. Some cases of lawsuits that have befallen the auditors are the case of the KPK doing a sting operation or *Operasi Tangkap Tangan* (OTT) on Friday, May 26, 2017 in 2 locations, namely at Audit Board of Republic of Indonesia office and *Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi* (Kemendes PDTT) office related to opinions to Kemendes PDTT (Detiknews, 2017), and other bribery cases that befell the West Java representative auditor relating to the provision of Unqualified Opinion for Bekasi city (tirto.id, 2017). The existence of potential lawsuits encourages auditors to be more careful in conducting audits and try as much as possible to reveal errors and fraud committed by the auditee.

Semester Audit Results II Year 2016 of Audit Board of Republic of Indonesia about the quality of *Laporan Keuangan Pemerintah Daerah* (LKPD) / Report on local government finances of Provincial/Regency/City governments in Jambi Province gave an overview of opinions of LKPD in 2012-2016 in table 1 as follows:

Table 1. Opinions of LKPD Year 2012-2016 of Provincial/Regency/City governments in Jambi Province

No.	Provinsi/Kab/Kota	2012	2013	2014	2015	2016
1	Provinsi Jambi	WTP-PDP	WTP-PDP	WTP-PDP	WDP	WTP
2	Kabupaten Batanghari	WTP-PDP	WTP-PDP	WDP	WTP	WTP
3	Kabupaten Bungo	WDP	WDP	WDP	WDP	WDP
4	Kabupaten Kerinci	WDP	WDP	WTP-PDP	WTP	WTP
5	kabupaten Merangin	WDP	WDP	WDP	WDP	WTP
6	Kabupaten Muara Jambi	WTP	WTP	WDP	WDP	WTP
7	Kabupaten Sarolangun	WDP	WDP	WDP	WDP	WTP
8	Kabupaten Tanjung Jabung Barat	WDP	WDP	WDP	TMP	WTP
9	Kabupaten Tanjung Jabung Timur	WTP-WDP	WTP-WDP	WDP	WDP	WDP
10	Kabupaten tebo	WDP	WDP	WDP	WTP	WTP
11	Kota Jambi	WDP	WDP	WDP	TMP	WTP
12	Kota Sungai Penuh	WTP	WDP	WTP-PDP	WTP	WTP

Sumber: Semester Audit Results Summary (IHPS) I Year 2017 of Audit Board of Republic of Indonesia

The auditor's ability to find errors and fraud besides relied on his competence is also influenced by the auditee. Auditors will tend to find more errors and cheating from new auditee where its financial management is not as good as the auditee that has been established for quite a long time with good financial management. Jambi Province is a long-standing entity. The province consists of 12 entities, namely 1 province, 2 cities and 9 regencies. The subjects of the research are auditors at Audit Board representative of Jambi Province office. Research on the quality of the results of state financial reports using the number of audit findings as a proxy for the quality of audit results has not been done much. The research conducted by Setyaningrum (2012) used the findings value as a proxy for the quality of Audit Board's AR, and also the study used independent variables in the form of auditor and auditee characteristics, and control variables in the form of the age of local government and the quality of previous year's audit reports.

The characteristics of auditors consist of educational backgrounds that are measured based on the education level of the team leader, professional skills measured based on the years of service of the team leader, and continuing education measured by the number of trainings attended by the team leader. The auditee characteristics consist of the size of the local government as measured by the total assets, the complexity of local government as a dummy variable, previous year's audit quality measured by the value of previous year's findings divided by previous year's asset, as well as the age of the local government since the issuance of legislation establishing the local government.

The research conducted by Setyaningrum also took a sample of 132 audit reports of the LKPD in 2009. The results of the study found that auditor characteristics and auditee characteristics simultaneously affected audit quality but partially the characteristics of auditors consisting of educational backgrounds, professional skills, and continuing professional education did not significantly influence audit quality, whereas for auditee characteristics, only the size of local government was proven to negatively affect audit quality.

Based on the explanation above, the author is interested on conducting research with the title "Determinant of the quality of the national financial audit report: Study at National Auditor Board Jambi Province".

The research data used secondary data of staffing data of Audit Board Representative of Jambi Province and Audit Reports Year 2016 and 2017. Independent variables in this study are auditor characteristics such as age, educational background, gender, and experiences, while dependent variable is the quality of audit reports.

METHODS

The data used in this study is secondary data. Those are:

1. Staffing data of Audit Board representative of Jambi Province Year 2018
2. Audit Reports of Audit Board Year 2016-2017.

In this study, to analyze data, quantitative approach was used as descriptive statistics became its main analytical tool. Descriptive statistics are used to describe and summarize the important things from the data. The important things are in the form of maximum and minimum values, standard deviation, frequency, distribution and concentration of data. Santoso (2012: 29) explained that descriptive statistics were used to describe the data for each research variable without intending to make generally accepted conclusions. Descriptive statistics tried to describe various characteristics of data such as mean, standard deviation, maximum value and minimum value. Then, the data was analyzed by multiple linear regression.

RESULTS AND DISCUSSION

The research data used in this study is secondary data obtained through the contact person of the Audit Board representative of Jambi Province and it was confirmed through questionnaire.

Table 2. Characteristic of Respondents Based on Gender

Gender	Freq.	Percentage (%)
Male	28	54,9
Female	23	45,1
Total	51	100

Source : Processed Data

Based on gender, Table 2 showed that 28 people (54.9%) with the position as functional auditor at Audit Board representative of Jambi Province are men and 24 auditors (45.1%) are women.

Table 3. Characteristic of Respondents Based on Age

Age Group	Freq.	Percentage (%)
20-30	15	29,41
31-40	26	50,98
41-50	9	17,65
51-60	1	1,96
Total	51	100

Source: Processed Data

Based on age, Table 3 showed that most of auditors in Audit Board representative of

Jambi Province are between 31-40 years old of 26 people (50.98%), 15 people (29.41%) are between 20-30 years old, nine people (17.65%) are between 41-50 years old, and one person (1.96%) is between 51-60 years old.

Table 4. Characteristic of Respondents Based on Experiences

Years of Service	Freq.	Percentage (%)
0 – 10	0	0
11 – 20	48	94,12
21 – 30	2	3,92
31 – 40	1	1,96
Total	51	100

Source: Processed Data

Based on work experience, Table 4 showed that 48 auditors (94.12%) in Audit Board representative of Jambi Province have been in their 11th to 20th year of service, two auditors (3.92%) are in their 21st to 30th year of service, and one person (1.96%) is in between his/her 31st and 40th year of service.

Table 5. Characteristic of Respondents Based on Education Level

Level of Education	Freq.	Percentage (%)
Diploma 3 (D3)	4	7,84
Diploma 4 (D4)	2	3,92
Strata 1 (S1)	35	68,63
Strata 2 (S2)	10	19,61
Total	51	100

Source: Processed Data

Based on the level of education, Table 5 showed that most of auditor aktif jabatan fungsional pemeriksa of Audit Board representative of Jambi Province have S1 as their highest level of education of 35 people (68.63%), 10 people (19.61%) have a master's degree (S2), 4 people (7.84%) have D3 degree, and two people (3.92%) have D4 degree.

Based on their position, Table 6 showed that most of auditor aktif jabatan fungsional pemeriksa of Audit Board representative of Jambi Province are Pemeriksa Pertama of 29 people (56.86%), 20 respondents (39.22%) are Pemeriksa Muda, and two respondents (3.92%) are Associate Auditors.

Table 6. Characteristic of Respondents Based on Position

Position	Freq.	Percentage (%)
Pemeriksa Madya	2	3,92
Pemeriksa Muda	20	39,22
Pemeriksa Pertama	29	56,86
Total	51	100

Sumber : Processed Data

During 2016, Audit Board representative of Jambi Province generated 17 audit reports (the details are in Table 7) with a total of 83 findings.

Table 7. List of Entities and 2016 Audit Reports

No.	Entity	Total	Audit Reports
1	Jambi Province	1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Provincial Government in Jambi
		1	Management and Accountability of Capital Expenditures Year 2016 of Provincial Government in Jambi
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Provincial Government in Jambi
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Provincial Government in Jambi
2	Batang Hari Regency	1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Batang Hari Regency Government in Muara Bulian
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Batang Hari Regency Government in Muara Bulian
3	Bungo Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Bungo Regency Government in Muara Bungo (SPI)
		1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Bungo Regency Government in Muaro Bungo
4	Merangin Regency	1	Management and Accountability of Regional Expenditures for 2016 of Merangin Regency Government in Bangko
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Merangin Regency Government in Bangko
5	Sarolangun Regency	1	Management and Accountability of Regional Expenditures for 2016 of Sarolangun Regency Government in Sarolangun
6	Tanjung Jabung Barat Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Tanjung Jabung Barat Regency Government in Kuala Tungkal
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Tanjung Jabung Barat Regency Government in Kuala Tungkal

7	Tanjung Jabung Timur Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Tanjung Jabung Timur Regency Government in Muara Sabak
8	Jambi City	1	Management of Inpatient Care at H. Abdul Manap Hospital in Jambi City in 2013-2016 in Jambi
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Jambi City Government in Jambi
9	Sungai Penuh City	1	Regional Revenue for 2015 and Semester I of 2016 of Sungai Penuh City Government in Sungai Penuh
17			

Source: IHPS I Year 2016 Audit Board of the Republic of Indonesia

Meanwhile, during 2017, Audit Board representative of Jambi Province generated 12 reports (the details are in Table 8) with a total of 115 findings.

Tabel 8. List of Entities and 2017 Audit Reports

No.	Entity	Total	Audit Reports
1	Jambi Province	1	Special Purpose Audit (DTT/ <i>Dengan Tujuan Tertentu</i>) for the Management and Accountability of Regional Expenditures of 2017 of Jambi Province Government in Jambi
2	Batang Hari Regency	1	Performance of the Implementation of Population Administration in Batang Hari Regency Government and Other Related Agencies of 2015 to Semester I of 2017 in Muara Bulian
		1	Special Purpose Audit (DTT) for Management and Accountability of Regional Expenditure of 2017 for Batang Hari Regency Government in Muara Bulian
3	Bungo Regency	1	Performance of the Implementation of Population Administration in Bungo Regency Government and Other Related Agencies of 2015 to Semester I of 2017 in Muara Bungo
4	Kerinci Regency	1	Performance for Fulfilling the Needs of Professional Teachers and Education Personnel of FY 2015 to Semester I of 2017 in Kerinci Regency Government
5	Merangin Regency	1	Special Purpose Audit (DTT) for Management and Accountability of Regional Expenditure of 2017 for Merangin Regency Government in Bangko
6	Muaro Jambi Regency	1	Performance of the Implementation of Population Administration of FY 2015 to Semester I of 2017 of Muaro Jambi Regency Government in Sengeti

7	Tanjung Jabung Barat Regency	1	Performance of Management of Drugs in the Implementation of National Health Insurance of Year 2016 and Semester I of 2017 of the Tanjung Jabung Barat Regency Health Office, FKTP, Regional Public Hospital (RSUD) K.H Daud Arif And Other Related Agencies
8	Tebo Regency	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Tebo Regency Government in Muara Tebo
9	Sarolangun Regency	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Sarolangun Regency Government in Sarolangun
10	Jambi City	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Jambi City Government in Jambi
11	PDAM Tirta Mayang	1	Performance of Regional Water Supply Company (<i>Perusahaan Daerah Air Minum</i> /PDAM) Tirta Mayang of FY 2016 and Semester I of 2017 in Jambi
12			

Source: IHPS I Year 2017 Audit Board of the Republic of Indonesia

Education major of auditors based on data of staffs from Audit Board, as follows: 35 people (56.45%) were majoring in Accounting, 7 people (11.29%) were majoring in Law, 6 people (9.68%) were majoring in Engineering, 6 people were majoring in Management (9.68%) and others were majoring in Public Policy, Taxation, Administration, Computers, and even Agriculture as many as 8 people (12.90%).

The type of data in this study was divided into two categories, namely nominal data for gender and educational background, and data in the form of ratios for experience, training, age, and quality of audit reports. The author did not discuss one variable that is training, because there was no data about the mentioned variable from Audit Board representative of Jambi Province.

Table 9 shows the total number of auditors (N) of 51 people. Out of 51 auditors, the lowest age (minimum) is at the age of 25 and the highest age (maximum) is at the age of 54, with an average education level of 51 auditors is S1/bachelor's degree. The shortest year of service is around three years and the longest year of service is around 36 years. The average year of service of 51 auditors is 10.67 years with a standard deviation of 5.96. The lowest audit quality (Y) is in the range of two findings and the highest is in the range of six findings. The average quality level of audit of 51 audits was 3.2 findings with a standard deviation of 0.94.

Table 9. Descriptive of Research Variable

N	Minimum	Maximum	Mean	Std. Deviation
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Age	51	25	54	34,2745	6,41585
Education	51	D3	S2	S1	VD*
Gender	51	Female	Male	Male	VD*
Experiences	51	3	36	10,6667	5,95875
Quality	51	2	6	3,2157	0,94475
Valid N (listwise)	51				

Source: Processed Data

Table 10 shows the results of the ANOVA test with a calculated F value of 56.89. It can be concluded that the regression model can be used to predict audit quality. Also, it can be said that all variables (experience, gender, age, and education) influence the quality of the audit of Audit Board representative of Jambi Province.

Table 10. F-Test

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	37,124	4	9,281	56,896	,000 ^b
	Residual	7,504	46	,163		
	Total	44,627	50			

a. Dependent Variable: kualitas

b. Predictors: (Constant), experiences, gender, education, age

Source: Processed Data

Influence of Age (X1), Education (X2), Gender (X3), and Experiences (X4) on Audit Quality (Y) with hypothesis H1 is rejected and H1 is accepted. In other words, age, education, gender, and experiences influence audit quality. It will be explained in table 11.

Table 11. t-test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,402	,521		2,691	,010
Age	,022	,020	,149	1,070	,290
Education	-,059	,081	-,047	-,726	,472
Gender	-,187	,115	-,099	-1,623	,111
Experiences	,126	,022	,792	5,740	,000

a. Dependent Variable: Quality

Source: Processed Data

Of the four independent variables (age, education, gender, and experiences) that are included in the regression model, experiences have no influence. It can be seen from the probability of significance for the experience of 0,000, whereas education, gender, and age have an influence.

Quality of audit can be achieved by fulfilling the competences of auditors realized through age and experience in conducting audits. Educated auditors and gender have an influence in generating audit that are needed and have an impact on improving audit quality.

In testing hypotheses based on the results of calculations, it can be said that age, education, gender, and experience simultaneously affect audit quality. From these

results it can be seen that the better/higher age, education, gender, and auditor experience, of course, it provide a better/higher contribution to audit quality in carrying out their duties.

Tabel 12. Coefficient of Determination

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,912 ^a	,832	,817	,40388	1,610

a. Predictors: (Constant), experiences, gender, education, age

b. Dependent Variable: quality

Source: Processed Data

The coefficient of determination basically measures how far the ability of the model to explain the variation of dependent variables (Gozali, 2011). The coefficient of determination is between zero and one. If the value of R² is small, it means that the ability of the independent variable to explain the variation of the dependent variable is very limited.

From the SPSS output model summary above, it can be seen that the adjusted R square value is 0.832, which means that 83.2% of the variation in audit quality that can be explained by independent variables, namely age, education, gender and experience, whereas 16.8% of the variation is explained by other reasons outside the research model. The Standard Error Estimate (SEE) is 40.3%, the smaller the SEE value will make the regression model more precise in predicting the dependent variable.

Effect of Age on Audit Quality

Age affects the quality of the audit reports so H1 is accepted. It can be seen in table 9 that the significance value is 0.290. The results of this study are in line with the research conducted by Widiarta (2013) who found that age affects the quality of audit reports. Widiarta (2013) explained that age is a factor in individual level that influences auditor professionalism. An auditor of Audit Board (BPK) in carrying out his/her duties is required to always be professional. This is in accordance with the State Financial Audit Standards (SPKN) that obliges auditors to maintain their integrity, objectivity, independence, and professionalism in carrying out audit. As a person's age increases, ideally, their professionalism also improves. This professionalism is binding on all auditors, both junior auditors and senior auditors.

On the other hand, professionalism is often associated with auditor compliance with audit standards in carrying out audits. The auditor's ability to disclose a finding is not only obtained through its compliance with audit standards. Moreover, the ability to disclose findings depends more on how the auditor can think creatively and develop alternative audit procedures to be able to detect possible fraud committed by the auditee.

In addition, Wirosari and Fanani (2017) explained that the older the auditor, the more conservative in obtaining evidence to reduce risk to a lower level, in other words the procedure and sampling are more to prove the truth of the financial statements prepared by management so the degree of confidence in the opinion issued is greater.

Effect of Education on Audit Quality

Educational background influences the quality of the audit reports or H2 is accepted. It can be seen in table 9 that the significance value is 0.472. The results of

this study are not in line with the research of Setyaningum (2012) which found that the level of education or educational background did not influence the quality of the audit reports. In contrast to the findings of this study, the auditor's educational background influences the auditor's ability to find and disclose errors and fraud.

Johnie (1993) explained that education is a process of gaining knowledge which is then used in understanding the activities and the surrounding environment. For auditors, education is one of the competency requirements to fulfill the basic qualifications as an auditor, which is also the main consideration in this study for linking the influence of education on risk behavior in relation to audit risk on the entity's financial statements. Education should directly or indirectly influence the mindset and tendency of auditors in dealing with audit risk. According to the researcher, there are differences in the ability to find and disclose findings between auditors with level of education of Diploma 3, Diploma 4, Bachelor (Strata 1) and Strata 2.

Based on an interview with the Head of the Audit Board Representative of Jambi Province, Mr. Parna, one of the requirements of an auditor these days is having a minimum of Strata 1 degree (Bachelor's degree). However, employees who are accepted to work at Audit Board must attend basic trainings as an auditor. The basic trainings are divided into two, namely education for expert auditor for undergraduates and education for skilled auditor for diploma 3 graduates. Both trainings are intended to conform the auditor's knowledge about the concept of audit learned in college to the actual audit practices to be conducted when they works at Audit Board. By having these two basic trainings, both auditors (bachelor's degree and diploma 3 degree) have the same knowledge regarding audit practices.

Effects of Gender on Audit Quality

Gender influences the quality of audit reports so that H3 is accepted. It can be seen in table 9 that the significance value is 0.111. The results of this study are in line with the research of Sabrina and Januarti (2012) which concluded that gender affects the audit opinions. The characteristics of female and male auditors lied in their ability to process information. Meyers and Levy (1989) in the study of Sabrina and Januarti explained that the development of a theoretical framework called the selectivity hypothesis assumed men will be better than women in making decisions or judgments. Decisions in this case will affect the opinions that will be given.

If it is associated with the time of completion of tasks, men will be much faster in carrying out simple tasks because the heuristic processing strategies used by men can be used more quickly when compared to the elaborative processing strategies used by women. Women tend to be more efficient when facing complex tasks because women are more trained in using elaborative strategies than men who rarely use these strategies.

In addition, Riley & Chow (1992) and Jayathilake (2013) found that the behavior of avoiding risk would be lower in men compared to women. Furthermore, men have tekanan yang lebih "thrill seeker" atau pencari sensasi so that men will consequently tend to like risks, which will be inversely proportional to women that avoid risks more than man.

Effects of Experience on Audit Quality

Experience does not affect the quality of audit reports so H4 is rejected. It can be seen in table 9 that the significance value is 0,000. The results of this study are in line with the results of Setyaningrum's research (2012). The experience in this study is

proxied by the number of years the auditor works. Based on data, auditors who have the most years of service (11-20) years are 48 people (94.12%), two people (3.92%) have between 21 to 30 years of service, and one person (1.96%) has between 31 to 40 years of service.

According to the researcher, audit experience is not only based on year of service, knowledge regarding audit can also be obtained during an audit task. It includes on how the auditor communicates with the auditee, how an auditor plans alternative audit procedures to find fraud and errors, and how the auditor performs audit procedures effectively and efficiently, and so on. Knowledge of these matters will only be obtained by the auditor through a series of audit assignments. Through its audit assignments, an auditor can learn from senior auditors on how to find errors and fraud.

Once new/novice auditors find out how senior auditors find errors or frauds through certain audit procedures, they could use similar audit procedures on other audit entities and attempt to find the same errors or frauds. So the more audit tasks done by an auditor, the more knowledge the auditor obtained about how errors and fraud occur and which audit procedures can be applied to detect such errors and fraud. Broader knowledge will improve the auditor's ability to find and disclose errors and fraud in his findings.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of this study, it can be concluded that the factors that influence the quality of the results of state financial audit are age, education, and gender. The results of this study did not succeed in finding the influence of experience on the quality of the state financial audit reports. The most influential factor in the quality of the state financial audit reports is education, and then it is followed by age. This provides empirical evidence that the auditor's ability to find and reveal findings is influenced by education, age and gender of the auditor.

Recommendations

First, further researchs are expected to use other variables such as auditee characteristics (such as government size) and independence to be more comprehensive so that the results of the study are able to generalize the factors that influence the quality of the audit reports of Audit Board of the Republic of Indonesia. Measurement of educational background as a variable in this study used ordinal scale. Second, we recommend that interval scales and ratio scales in future studies can be considered for different research results. Third, the object of further research is better carried out for all auditor aktif jabatan fungsional pemeriksa who work in all representative offices in Indonesia using cross section data, so that research data is more varied and the results of adjusted R can be higher.

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[PPD] Editor Decision

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30 April 2019 pukul 12.13

Assalamualaikum Wr. Wb

Dear Mr. Junaidi,
Please find the revision file of the manuscript specifically the yellow bold one. I hope you find this message well.

Thank you,



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Determinant of the quality of the national financial audit report: study at National Auditor Board Jambi Province

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Abstract

This study aimed to examine the effect of training, experiences, gender, age and educational background possessed by the auditor on the quality of State Financial Audit results. This research used secondary data provided by Audit Board of the Republic of Indonesia Representative of Jambi Province in the form of 2016 and 2017 staffing data and Audit Reports. Multiple linear regression analysis was used for the analysis method. The study results found that the quality of the state financial audit was affected by experiences. However, the study failed to find the influences of age, education, and gender on the quality of state financial audit results. It provides empirical evidence that the auditor's ability to find and reveal findings has been influenced by experiences of the auditor.

Keywords: State Financial Audit, Training, Experiences, Gender, Age, and Education

JEL Classification: M42, M48

INTRODUCTION

Three packages of State Finance Laws, namely Law No. 17 Year 2003 on State Finance, Law No. 1 Year 2004 on State Treasury, and Law No. 15 Year 2004 on Examination of Management and Responsibility of State Finance, reinforced the position of the Audit Board as the only institution with the authority to carry out audits on the management and responsibility of state finance.

As a result, the role of Audit Board becomes more important and it can be seen from the strategic role of the Audit Board in resolving corruption cases as the concern of many parties. An Audit Board's investigative audit in 2009 revealed a state loss of 7.4 trillion in the case of Century Bank. Long before the case of Century Bank, an audit conducted by the Audit Board in 1999 even succeed in revealing the case of Bank Indonesia Liquidity Support/*Bantuan Likuiditas Bank Indonesia* (BLBI) which was detrimental to state finances amounting to 138.4 trillion (Pandoman, 2014).

In line with those successes, the audit reports of the Audit Board also have an important role in settling corruption cases. They are widely used as an initial source of information by law enforcement officials (Indonesian National Police, Corruption Eradication Commission/*Komisi Pemberantasan Korupsi* (KPK), and Public Prosecution Service of the Republic of Indonesia) in investigating corruption cases. Some cases that relied on the audit report of Audit Board as their initial source of information were case of official travel at Culture and Tourism Office of Jambi Province (Tempo, 2009) and case of misuse of grant funds of National Sports

Committee of Indonesia (*Komite Olahraga Nasional Indonesia/KONI*) of Bangka Regency, West Bangka, where the chairman was under arrest (Tribun Jateng, 2017).

The success of the Audit Board in revealing indications of corruption is inseparable from the auditor's ability to find and disclose as many as possible errors and fraud committed by the auditee in their audit reports. The role of detecting fraud is in fact the auditors' historical role (Rukmawati and Chariri, 2011; Irianto, 2003). Auditors are required to be able to reveal more fraud committed by the auditee.

Failure by auditor to disclose fraud will result in potential lawsuits from the public as the biggest stakeholders of the Audit Board's audit reports. Irianto (2003) stated that the huge number of lawsuits from users of financial information to auditors is due to the expectation gap related to the auditor's responsibility to detect fraud. Financial information users expect auditors to be able to detect and report fraud to the public, while auditors work based on audit standards which are sometimes not in line with public expectations.

Public believes that, in carrying out each task, the Audit Board must be able to disclose any fraud and disclose it in audit reports. On the other hand, auditors of Audit Board assume that their responsibility is to carry out auditing that refer to the SPKN (*Standar Pemeriksaan Keuangan Negara*)/State Financial Audit Standards. So, if they had conducted in accordance with SPKN, they assumed that their responsibilities were fulfilled regardless of whether or not there were findings related to state losses. Based on the explanation, it can be concluded that a good quality audit report is an audit report that is in accordance with the expectations of public, namely reports that disclose as many findings as possible related to errors and fraud committed by the auditee.

The existence of lawsuits affecting Audit Board auditors, however, raised public doubts. Some cases of lawsuits involving auditors are the case of the KPK doing a sting operation or *Operasi Tangkap Tangan* (OTT) on Friday, May 26, 2017 at two locations, namely at Audit Board of Republic of Indonesia office and Ministry of Village, Development of Disadvantaged Regions and Transmigration/*Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi* (Kemendes PDTT) office related to opinions to Kemendes PDTT (Detiknews, 2017), and other bribery cases that befell the West Java representative auditor relating to the provision of unqualified opinion for Bekasi City (tirto.id, 2017). The existence of potential lawsuits encourages auditors to be more careful in conducting audits and attempt to reveal errors and fraud committed by the auditee as much as possible.

Semester Audit Results II Year 2016 of Audit Board of Republic of Indonesia about the quality of Report on local government finances/*Laporan Keuangan Pemerintah Daerah* (LKPD) of provincial/regency/city governments in Jambi Province provided an overview of opinions of LKPD in 2012-2016 in Table 1.

The auditor's ability to find errors and fraud besides relied on his competence is also influenced by the auditee. Auditors will tend to find more errors and cheat from new auditee where their financial management is not as good as the auditee that has been established for quite a long time with good financial management. Jambi Province is a long-standing entity. The province consists of 12 entities, namely one province, two cities and nine regencies. The subjects of the research are auditors at Audit Board representative of Jambi Province office. Research on the quality of the results of state financial reports using the number of audit findings as a proxy for the quality of audit results has not been done much. The research conducted by Setyaningrum (2012) used the findings value as a proxy for the quality of Audit Board's AR, and also the study

used independent variables in the form of auditor and auditee characteristics, and control variables in the form of the age of local government and the quality of previous year's audit reports.

Table 1. Opinions of LKPD Year 2012-2016 of provincial/regency/city governments in Jambi Province

Regency/City/Province	Year				
	2012	2013	2014	2015	2016
Batanghari Regency	WTP-PDP	WTP-PDP	WDP	WTP	WTP
Bungo Regency	WDP	WDP	WDP	WDP	WDP
Kerinci Regency	WDP	WDP	WTP-PDP	WTP	WTP
Merangin Regency	WDP	WDP	WDP	WDP	WTP
Muaro Jambi Regency	WTP	WTP	WDP	WDP	WTP
Sarolangun Regency	WDP	WDP	WDP	WDP	WTP
Tanjung Jabung Barat Regency	WDP	WDP	WDP	TMP	WTP
Tanjung Jabung Timur Regency	WTP-WDP	WTP-WDP	WDP	WDP	WDP
Tebo Regency	WDP	WDP	WDP	WTP	WTP
Jambi City	WDP	WDP	WDP	TMP	WTP
Sungai Penuh City	WTP	WDP	WTP-PDP	WTP	WTP
Jambi Province	WTP-PDP	WTP-PDP	WTP-PDP	WDP	WTP

Source: Semester Audit Results Summary (IHPS) I Year 2017 of Audit Board of Republic of Indonesia

The characteristics of auditors consist of educational backgrounds that are measured based on the education level of the team leader, professional skills measured based on the years of service of the team leader, and continuing education measured by the number of trainings attended by the team leader. The auditee characteristics consist of the size of the local government as measured by the total assets, the complexity of local government as a dummy variable, previous year's audit quality measured by the value of previous year's findings divided by previous year's asset, as well as the age of the local government since the issuance of legislation establishing the local government.

The research conducted by Setyaningrum also took a sample of 132 audit reports of the LKPD in 2009. The results of the study found that auditor characteristics and auditee characteristics simultaneously affected audit quality but partially the characteristics of auditors consisting of educational backgrounds, professional skills, and continuing professional education did not significantly influence audit quality, whereas for auditee characteristics, only the size of local government was proven to negatively affect audit quality.

Based on the explanation above, the author is interested on conducting research on determinants of the quality of the national financial audit report. This study took cases at the National Auditor Board Jambi Province.

METHODS

Primary data for this study are from Audit Board of the Republic of Indonesia Representative of Jambi Province. The population in this study is all the auditors in Audit Board of the Republic of Indonesia Representative of Jambi Province, as many as 51 people. The entire population is determined as a sample of study (saturation sampling or census)

Data were analyzed descriptively to describe and summarize the important things from the data. Next, to analyze the determinants of the quality of the national financial audit reports, the OLS regression model is used with the following equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon_i$$

where:

Y = quality of report

X1 = age

X2 = level of education

X3 = gender

X4 = experiences

The definition and the measurement of variables as given as follows:

Table 2. Characteristics of respondents

Code of variable	Name of variable	Measurement
Y	Quality of audits	Number of audit findings by auditor over the past two years (2016-2017)
X1	Age	Age of auditor at the time of study (in years)
X2	Education	Latest level of formal education of auditor, categorized and measured by 1=Diploma 3 (D3), 2=Diploma 4 (D4), 3=Strata 1 (S1), and 4=Strata 2 (S2)
X3	Gender	The gender of auditor, as a dummy variable is 0=female and 1=male
X4	Experiences	Length of years of service as auditor (in years)

RESULTS AND DISCUSSION

Characteristics of auditors

The characteristics of the active auditors with examiner-functional status at the Audit Board Representative of Jambi Province are given in Table 3. The proportion of auditors at Audit Board representative of Jambi Province based on gender was relatively balanced. Of the total, 54.9% were men and 45.1% were women. Based on the age, it showed that most of auditors were between 31-40 years old of 50.98%, 29.41% were between 20-30 years old, 17.65% were between 41-50 years old, and 1.96% was between 51-60 years old.

Based on work experience, 94.12% of the total auditor had been in their 11th to 20th year of service, 3.92% were in their 21st to 30th year of service, and 1.96% was in between his/her 31st and 40th year of service.

Based on the level of education, most of auditors (68,63%) had S1 as their highest level of education. Furthermore, 19.61% had a master's degree (S2), 7.84% had D3 degree, and 3.92% had D4 degree. Education major of auditors based on data of staffs from Audit Board, as follows: 56.45% were majoring in Accounting, 11.29% were majoring in Law, 9.68% were majoring in Engineering, 9.68% auditors were majoring in Management (9.68%) and others were majoring in Public Policy, Taxation, Administration, Computers, and even Agriculture as many as 12.90%.

Most of active auditors with examiner-functional status in Audit Board representative of Jambi Province were first auditor/*Pemeriksa Pertama* of 56.86% auditors, 39.22% auditors are junior auditor/*Pemeriksa Muda*, and 3.92% auditors are middle auditor/*Pemeriksa Madya*.

Table 3. Characteristics of respondents

Characteristics	Frequency	Percentage (%)
Gender		
Male	28	54.9
Female	23	45.1
Total	51	100.00
Age		
20-30	15	29.41
31-40	26	50.98
41-50	9	17.65
51-60	1	1.96
Total	51	100.00
Years of service		
11 - 20	48	94.12
21 - 30	2	3.92
31 - 40	1	1.96
Total	51	100.00
Level of education		
Diploma 3 degrees (D-3)	4	7.84
Diploma 4 degrees (D-4)	2	3.92
Bachelor degrees (Strata-1)	35	68.63
Master degrees (Strata-2)	10	19.61
Total	51	100.00
Position		
Middle auditor	2	3.92
Junior auditor	20	39.22
First auditor	29	56.86
Total	51	100.00

The quality of the audit report

The quality of the audit report was measured by the number of audit findings over the past two years. During 2016, Audit Board representative of Jambi Province generated 17 audit reports with a total of 83 findings. The report was based on the results of the audits of the government of Jambi Province and eight regencies/cities in Jambi Province.

During 2017, Audit Board representative of Jambi Province generated 12 reports with a total of 115 findings. The report was based on the results of audits of the government of Jambi Province and nine regencies/cities in Jambi Province, and also PDAM Tirta Mayang Jambi City.

Based on the results, it shows that there was a decrease in the number of agencies that were audited and the audit reports between 2016 and 2017. However, during those two years, there was an increase of audit findings. List of entities and reports on audit results are given in detail in Appendix 1 and Appendix 2.

Determinant of the quality of the national financial audit report

Model estimation of determinants of the quality of the national financial audit reports are given in Table 10, 11, and 12. Table 10 shows the results of the ANOVA with a calculated F value of 56.89. It can be concluded that the regression model can be used to predict audit quality. Also, it can be said that all variables (experience, gender, age, and education) influence the quality of the audit of Audit Board representative of

Jambi Province.

Table 4. ANOVA and coefficient of determination

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	37.124	4	9.281	56.896	.000 ^b
Residual	7.504	46	.163		
Total	44.627	50			
R = 0.912		Adjusted R Square = 0.817			
R Square = 0.832		Std. Error of the Estimate = 0.40388			

The coefficient of determination basically measures how far the ability of the model to explain the variation of dependent variables (Gozali, 2011). The coefficient of determination is between zero and one. If the value of R^2 is small, it means that the ability of the independent variable to explain the variation of the dependent variable is very limited.

It can be seen that the adjusted R square value is 0.832, which means that 83.2% of the variation in audit quality that can be explained by independent variables, namely age, education, gender and experience, whereas 16.8% of the variation is explained by other reasons outside the research model. The Standard Error Estimate (SEE) is 40.3%, the smaller the SEE value will make the regression model more precise in predicting the dependent variable.

Partially, the result seen in Table 5. Of the four independent variables (age, education, gender, and experiences) that are included in the regression model, experiences have influence. It can be seen from the probability of significance for the experience of 0,000, whereas education, gender, and age have no influence.

Table 5. Regression estimation result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,402	,521		2,691	,010
Age	,022	,020	,149	1,070	,290
Education	-,059	,081	-,047	-,726	,472
Gender	-,187	,115	-,099	-1,623	,111
Experiences	,126	,022	,792	5,740	,000

Quality of audit can be achieved by fulfilling the competences of auditors realized through age and experience in conducting audits. Educated auditors and gender have an influence in generating audit that are needed and have an impact on improving audit quality.

Effect of age on audit quality

Age affects the quality of the audit reports so H1 is **rejected**. It can be seen in table 5 that the significance value is 0.290. The results of this study are **inconsistent** with the research conducted by Widiarta (2013), who found that age affects the quality of audit reports. Widiarta (2013) explained that age is a factor in individual level that influences the professionalism of auditors. An auditor of the Audit Board (BPK) is required to be always professional when carrying out his/her duties. This is in line with the State Financial Audit Standards (SPKN) which obliges auditors to maintain their integrity, objectivity, independence, and professionalism in conducting audit. Ideally, their professionalism also improves as the age of a person increases. All auditors, both

junior auditors and senior auditors, are bound by this professionalism.

On the other hand, professionalism is often associated with auditor compliance with audit standards in carrying out audits. The auditor's ability to disclose a finding is not only obtained through its compliance with audit standards. Moreover, the ability to disclose findings depends more on how the auditor can think creatively and develop alternative audit procedures to be able to detect possible fraud committed by the auditee.

Furthermore, Wirosari and Fanani (2017) explained that the older the auditor, the more conservative in obtaining evidence to reduce risk to a lower level, in other words, the procedure and sampling are more to prove the truth of the financial statements prepared by management so the degree of confidence in the opinion issued is greater.

Effect of education on audit quality

Educational background influences the quality of the audit reports or H2 is **rejected**. It can be seen in table 5 that the significance value is 0.472. The results of this study **in line** with the research of Setyaningum (2012) which found that the level of education or educational background did not influence the quality of the audit reports. In contrast to the findings of this study, the auditor's educational background influences the auditor's ability to find and disclose errors and fraud.

Johnie (1993) explained that education is a process of gaining knowledge which is then used in understanding the activities and the surrounding environment. For auditors, education is one of the competency requirements to fulfill the basic qualifications as an auditor, which is also the main consideration in this study for linking the influence of education on risk behavior in relation to audit risk on the entity's financial statements. Education should directly or indirectly influence the mindset and tendency of auditors in dealing with audit risk. According to the researcher, there are differences in the ability to find and disclose findings between auditors with level of education of Diploma 3, Diploma 4, Bachelor (Strata 1) and Strata 2.

Based on an interview with the Head of the Audit Board Representative of Jambi Province, Mr. Parna, one of the requirements of an auditor these days is having a minimum of Strata 1 degree (Bachelor's degree). However, employees who are accepted to work at Audit Board must attend basic trainings as an auditor. The basic trainings are divided into two, namely education for expert auditor for undergraduates and education for skilled auditor for diploma 3 graduates. Both trainings are intended to conform the auditor's knowledge about the concept of audit learned in college to the actual audit practices to be conducted when they works at Audit Board. By having these two basic trainings, both auditors (bachelor's degree and diploma 3 degree) have the same knowledge regarding audit practices.

Effects of gender on audit quality

Gender **have no** influences the quality of audit reports so that H3 is rejected. It can be seen in table 5 that the significance value is 0.111. The results of this study are **not** in line with the research of Sabrina and Januarti (2012) which concluded that gender affects the audit opinions. The characteristics of female and male auditors lied in their ability to process information. Meyers and Levy (1989) in the study of Sabrina and Januarti explained that the development of a theoretical framework called the selectivity hypothesis assumed men will be better than women in making decisions or judgments. Decisions in this case will affect the opinions that will be given.

If it is associated with the time of completion of tasks, men will be much faster in carrying out simple tasks because the heuristic processing strategies used by men can be used more quickly when compared to the elaborative processing strategies used by women. Women tend to be more efficient when facing complex tasks because women are more trained in using elaborative strategies than men who rarely use these strategies.

In addition, Riley & Chow (1992) and Jayathilake (2013) found that the behavior of avoiding risk would be lower in men compared to women. Furthermore, men have more intention in confronting something challenging or sensation making so that men will consequently tend to like risks, which will be inversely proportional to women that avoid risks more than man.

Effects of experience on audit quality

Experience **have affected** the quality of audit reports so H4 is **accepted**. It can be seen in table 5 that the significance value is 0,000. The results of this **study in line with Sukriyah and Inapty research (2009)**, but **are not** in line with the results of Setyaningrum's research (2012). The experience in this study is proxied by the number of years the auditor works. Based on data, auditors who have the most years of service (11-20) years are 48 people (94.12%), two people (3.92%) have between 21 to 30 years of service, and one person (1.96%) has between 31 to 40 years of service.

According to the researcher, audit experience is not only based on year of service, knowledge regarding audit can also be obtained during an audit task. It includes on how the auditor communicates with the auditee, how an auditor plans alternative audit procedures to find fraud and errors, and how the auditor performs audit procedures effectively and efficiently, and so on. Knowledge of these matters will only be obtained by the auditor through a series of audit assignments. Through its audit assignments, an auditor can learn from senior auditors on how to find errors and fraud.

Once new/novice auditors find out how senior auditors find errors or frauds through certain audit procedures, they could use similar audit procedures on other audit entities and attempt to find the same errors or frauds. So, the more audit tasks done by an auditor, the more knowledge the auditor obtained about how errors and fraud occur and which audit procedures can be applied to detect such errors and fraud. Broader knowledge will improve the auditor's ability to find and disclose errors and fraud in his findings.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of this study, it can be concluded that the factor that influence the quality of the results of state financial audit is experiences. The results of this study did not succeed in finding the influence **of age, education, and gender** on the quality of the state financial audit reports. The most **uninfluential** factor in the quality of the state financial audit reports is education, and then it is followed by age. This provides empirical evidence that the auditor's ability to find and reveal findings is influenced by experiences of the auditor.

Recommendations

First, further researches are expected to use other variables such as auditee characteristics (such as government size) and independence to be more comprehensive so that the results of the study are able to generalize the factors that influence the quality

of the audit reports of Audit Board of the Republic of Indonesia. Measurement of educational background as a variable in this study used ordinal scale. Second, we recommend that interval scales and ratio scales in future studies can be considered for different research results. Third, the object of further research is better carried out for all active auditors with examiner-functional status who work in all representative offices in Indonesia using cross section data, so that research data is more varied and the results of adjusted R can be higher.

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APPENDIX

Appendix 1. List of entities and 2016 audit reports

No.	Entity	Total	Audit Reports
1	Jambi Province	1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Provincial Government in Jambi
		1	Management and Accountability of Capital Expenditures Year 2016 of Provincial Government in Jambi
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Provincial Government in Jambi
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Provincial Government in Jambi
2	Batang Hari Regency	1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Batang Hari Regency Government in Muara Bulian
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Batang Hari Regency Government in Muara Bulian
3	Bungo Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Bungo Regency Government in Muara Bungo (SPI)
		1	Management and Accountability of Employee Expenditures and Goods Expenditures for Year 2016 of Bungo Regency Government in Muaro Bungo
4	Merangin Regency	1	Management and Accountability of Regional Expenditures for 2016 of Merangin Regency Government in Bangko
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Merangin Regency Government in Bangko
5	Sarolangun Regency	1	Management and Accountability of Regional Expenditures for 2016 of Sarolangun Regency Government in Sarolangun
6	Tanjung Jabung Barat Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Tanjung Jabung Barat Regency Government in Kuala Tungkal
		1	Effectiveness of Local Government Governance in Regional Development Planning and Budgeting for 2014-2016 of Tanjung Jabung Barat Regency Government in Kuala Tungkal
7	Tanjung Jabung Timur Regency	1	Management of Regional Assets for 2015 and Semester I of 2016 of Tanjung Jabung Timur Regency Government in Muara Sabak
8	Jambi City	1	Management of Inpatient Care at H. Abdul Manap Hospital in Jambi City in 2013-2016 in Jambi
		1	Management of Local Government Governance Effectiveness in Fostering BUMD (Regional-Owned Business Entities) Year 2011-2016 of Jambi City Government in Jambi
9	Sungai Penuh City	1	Regional Revenue for 2015 and Semester I of 2016 of Sungai Penuh City Government in Sungai Penuh

Total	17
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Source: IHPS I Year 2016 Audit Board of the Republic of Indonesia

Appendix 2. list of entities and 2017 audit reports

No.	Entity	Total	Audit Reports
1	Jambi Province	1	Special Purpose Audit for the Management and Accountability of Regional Expenditures of 2017 of Jambi Province Government in Jambi
2	Batang Hari Regency	1	Performance of the Implementation of Population Administration in Batang Hari Regency Government and Other Related Agencies of 2015 to Semester I of 2017 in Muara Bulian
		1	Special Purpose Audit (DTT) for Management and Accountability of Regional Expenditure of 2017 for Batang Hari Regency Government in Muara Bulian
3	Bungo Regency	1	Performance of the Implementation of Population Administration in Bungo Regency Government and Other Related Agencies of 2015 to Semester I of 2017 in Muara Bungo
4	Kerinci Regency	1	Performance for Fulfilling the Needs of Professional Teachers and Education Personnel of FY 2015 to Semester I of 2017 in Kerinci Regency Government
5	Merangin Regency	1	Special Purpose Audit (DTT) for Management and Accountability of Regional Expenditure of 2017 for Merangin Regency Government in Bangko
6	Muaro Jambi Regency	1	Performance of the Implementation of Population Administration of FY 2015 to Semester I of 2017 of Muaro Jambi Regency Government in Sengeti
7	Tanjung Jabung Barat Regency	1	Performance of Management of Drugs in the Implementation of National Health Insurance of Year 2016 and Semester I of 2017 of the Tanjung Jabung Barat Regency Health Office, FKTP, Regional Public Hospital (RSUD) K.H Daud Arif And Other Related Agencies
8	Tebo Regency	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Tebo Regency Government in Muara Tebo
9	Sarolangun Regency	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Sarolangun Regency Government in Sarolangun
10	Jambi City	1	Special Purpose Audit (DTT) for the Management and Accountability of Regional Expenditures of FY 2017 of Jambi City Government in Jambi
11	PDAM Tirta Mayang	1	Performance of Regional Water Supply Company (<i>Perusahaan Daerah Air Minum</i> /PDAM) Tirta Mayang of FY 2016 and Semester I of 2017 in Jambi
Total		12	

Source: IHPS I Year 2017 Audit Board of the Republic of Indonesia



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