

**The Effect of Knowledge and Experience on Professional Auditor's Judgment:
Study on State Auditor in Indonesia**

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ABSTRACT

The study examines and analyzes the influence of knowledge and experience on the auditor's judgment. Judgement auditor become interesting because it includes all the stages in audit process, involving many interests, and determine the quality and type of decisions to be taken. Samples derived from 331 of Statesauditors in Indonesia per June 2015 in six functional roles of the auditor. Disproportionate stratified sampling method and survey used to collect data. The results showed that the auditor's knowledge and experience as the main element of competency effect positively on the auditor's professional judgment. The results of empirical testing also indicated that the experience has stronger influence than knowledge to the judgment auditor.

Keywords: Knowledge, experience, professional judgment, State auditor

1. INTRODUCTION

Auditors in their duties make careful planning, carrying out the entire procedure, and make conclusions based on clear and objective examination. Judgment auditor must be supported by complete and relevant evidence and in accordance with the rule of law, auditing standards, and applicable financial accounting standard (Johnstone et al., 2013). Audit team composed of auditors with diverse educational background and experience. This reality affects the audit team, because of technical capabilities and audit judgment are different. Knowledge and experience background of the auditor provide colour and a different perspective in addressing the issue of the audit. It can also lead to complexity judgment and audit opinion.

At the individual level, the main attribute for the expertise needed is competence. Competence is formed from the knowledge and experience possessed by each individual, in addition to the innate grace as a human being. In the field of auditing individual attributes required at least two reasons. First, knowledge and experience into the core competencies for auditors in evaluating, selecting, specifying the evidence and relevant as basis for judgment. Auditor became public expectations over the decision (opinion) issued objectively, going bad then the negative impact will be greater because the public perceives that auditors competenced and trusted. It thus becomes the responsibility of the auditor to develop their capacity in evaluating audit evidence that professional judgment can be made (Mautz and Sharaf, 1961, pp. 106-107).

Due to the specificity and complexity of auditing, knowledge and experience to be an absolute requirement for the auditor. Thus, auditors who are not competent to be difficult to achieve performance at the level of quality expected (Flint, 1988, pp. 87). In association with the audit, judgment process is interesting, challenging, complex, and involve multiple parties and interests (Parker et al., 1989, pp. 94). The process requires a consensus of the audit team, the possibility of interference from the supervision of a senior auditor who has more knowledge and experience, as well as with the expectations and feedback from clients/auditees. Therefore, audit opinion sometimes requires longer process. Complexity and risk decision to be made, the more complete data and information necessary and prudential determine decisions.

Auditor competence needs to continue to be built in line with the increase of knowledge and experience. According to Solomon et al. (1999), auditor expertise need knowledge and experience gained during periods of audit task, and industry directed to judgment to be more precise. However, particular interests and characteristics of client can interfere auditor independencies. Therefore, extensiveness of knowledge, experience and emotional maturity required in dealing with technical problems and non-technical audit.

Atmosphere dilemma is sometimes difficult to avoid by auditor because work loaded with the interests of various parties. Auditor should work based on accepted rules and standards. Auditors are faced with clients who expect the results of the audit described the situation as it, with the audit opinion at the best level. However, at the end audit team should have to make decisions that might not be pleased with the wishes of the client or other parties concerned. In situations like this, mentality and professionalism of auditors are facing the challenge of making it very likely many factors and parties that influence the deliberations and decisions of the audit (Mautz and Sharaf, 1961).

This study aims to examine and analyze the auditor's professional judgment in the context of government auditors in a variety of roles, junior and senior in assessing financial statements (general audit) of regional governments. This study focused on the auditor's professional judgment based on auditor perception associated with their level of knowledge and experience. The formulation of research problems as follows: (1) Was auditor's knowledge positive effect on auditor's professional judgment? (2) Was auditor's experience positive effect on the auditor's professional judgment?

2. THEORY FRAMEWORK AND HYPOTHESES

Knowledge Auditor

Knowledge auditor is information stored in the memory relatively permanent (Anderson, 2005), may be common knowledge that acquired through education, training, seminars and can be either specialized knowledge gained through the audit experiences, interaction with clients, and other industry experiences. Special kind of knowledge claimed to be related to quality judgment and important in shaping the expertise for the auditor (Bonner, 1990). Furthermore, it was revealed that the auditor with domain specific knowledge to make decisions that are consistent with professional standards and have a high level of consensus (Bedard, 1989).

Knowledge describes as the level of understanding of a task, both conceptually and technically. Auditors should have a strong knowledge-base and maintain, follow the developments and current issues through continuing and planned training activities (Abdolmohammadi and Shanteau, 1992). The auditor's knowledge gives direction and influence, either directly or indirectly to quality judgments, especially the specific knowledge of auditors obtained through field audit. Auditors with adequate knowledge tends to be consistent and have a higher consensus in making decisions (Bedard, 1989) especially if associated with audit judgment (Bonner, 1990) as well as associated with compliance with the norms and standards (O'Keefe et al., 1994). Thus, the opinion expressed by the auditor base on empirical knowledge have a positive effect on precise auditor's judgment. Some indicators to measure knowledge, such as; educational background, the amount training, seminars, workshops, specialized knowledge (industries/clients) (Abdolmohammadi and Shanteau, 1992; Carcello et al., 1992; Troy et al., 2011; Gul et al., 2013 ; Widayanti and Subekti, 2013).

Troy et al. (2011) revealed that the level and educational background were positively associated with cognitive ability. Higher education enables the auditor to obtain new ideas and creativity in getting the solution of the problems. In addition, subjects with higher education have the ability to process and integrate information and tend to have better moral development. As soon as the educational background to color the way a person in the act, so that the learning process is not only directed at the establishment of analytical ability, but are integrated with moral values and ethics. Those values have an impact both on the job and the people judging from the selection of the wisest ways to serve them. There are some others qualitative indicators that can be used to measure the dimensions of knowledge, such as educational qualifications, career development, innovation and the spirit of the entrepreneur, the ability of reactive, willingness to change and adapt to the situation of and participation in training programs, seminars and discussion (Abeysekera and Guthrie, 2004).

From the above description, the hypothesis for the auditor's knowledge can be formulated as follows:

H1: Knowledge auditor has positive effect on the auditor's professional judgment

Experience

Experience is an attribute indicated by the length of working as an auditor in the audit agency. Auditor's experience also defined as a process of learning the world of work so as to allow changes and developments in the auditor's ability or potential to work and behave. Although the same tasks, the experience can differ among auditors. The difference occurs because the structure of the team, clients, and personal clients varied. The experience gained from the process of internalization auditors themselves against incidents or events experienced, from the industry, the client's staff, as well as the supervision of the audit team. Experienced auditors have an understanding and experience of the work specific to the audit process, the standards are used as a reference, the environmental audit, as well as issues of auditing and financial accounting. Indicators used to measure constructs of auditor's experience, such as long work, the number or frequency of tasks and the number of rotations that have been experienced. Audit experience increasing specialized knowledge of auditors so mentally more mature and professional in dealing with all the dynamics that occur in the duty.

Auditor experience were divided into several classifications, namely audit experience with a particular client, experience in special industries, and financial audit experience. Experience with certain clients gained from the employment relationship in a particular period through the understanding of the organization, culture, models, and operations. This experience is called tenure, marked by the length of the auditors perform on the same client for several years. Then, the industry experience is an auditor expertise gained by serving on one or several types of industries. Experience means the length of auditor general audit work as professionals in the institution examiner (Tritschler, 2013).

Classification of audit experience has been conducted also by other researchers, for example Meixner and Welker (1988), the situational and organizational experience. Experience is the overall situation of the time auditor in charge of auditing. While the experience of the organization is defined as the length of auditor together with the audit team specific role as a member or a certain role, start from beginner level up to the highest at the audit institution and interact to all parties and groups with all the dynamics that it faces.

There was variation in the time it takes to be considered an experienced auditor. Auditor inexperienced if work as auditor of less than 18 months and assumed to have experienced when more than 30 months of working experience. Shelton (1999) grouping experienced auditor if it has a minimum of 13.8 years, such as managers and partners level; inexperienced when less than 3.3 years. Another opinion on experienced

auditors proposed by Herrbach (2001) that the auditor began to have experiences after 3-4 years of working as an auditor and experienced after 7-8 years.

From the above description, the hypothesis for experience of auditor can be formulated as follows:

H2: Experience auditor positive effect on the auditor's professional judgment

Professional Auditor's Judgment

Judgment defined as an attempt to express opinions or ideas about an object, circumstances, events, or phenomena that are subjective assessments prior to decision-making (Bonner, 1999). Judgment generally is intended for the future, or to evaluate the situation. According to Wedemeyer (2010), audit judgment is specific or unique for each audit tasks. Giving judgment to any audit will be a challenge and should be done wisely and carefully to avoid unintended consequences. Judgment given by the respective parties in the course of inspection tasks driven by reason and interests of each. However, the auditor's judgment should reflect something that is believed to be true because of the support of data and information are accurate and complete. Similarly, a decision to be taken by the audit team. Such decisions should reflect the belief on the choices most appropriate decision. Although in reality is not easy and the auditor has been trying hard to collect data and information is complete and accurate, the decision is not always in line with expectations (Bonner, 1999).

The auditor's judgment as an evaluation made by the auditor may affect the process and the results of audit carried out on certain financial statements (Wedemeyer, 2010). Thus, judgment and decision-making is an integral sense in the context of auditing. The auditor's judgment shows a process that is carried out systematically and carefully based on auditor knowledge and experience as well as the grounds and the views are rational, objective, thoughtful, and integrity as well as understand the consequences (Morrill, 1996). Auditor with the professional ability is trying to plan, execute procedures, assess risks, and evaluating audit evidence collected effectively and efficiently (Bik, 2010).

In relation with measurement in the process of judgment by auditor, Abdolmohammadi and Shanteau (1992) proposed five indicators that can be used to assess the process, such as the ability to respond to change, to give a better solution, systematic. Then, judgment is made into clear and understood by users, as well as effective and convincing communication.

Judgment is given in auditing influenced by personal quality auditor (Hardies et al., 2009). Similarly, the views expressed by Morrill (1996) that the auditor's judgment is the application of knowledge and experience he has in the standard frame auditing, accounting, and rules including the ethical norms. Ethical norms concerning professional conduct owned auditor to arrive at the decision to choose the best alternative among the choices of action are available.

Several studies have linked individual attitudes regarding auditors face giving Judgment. Tversky and Kahneman (1974) indicating the likelihood of behavioral heuristics and biases in the delivery of the auditor's judgment. There is a tendency that the person does not follow the calculation based on the ways that rational in giving judgment, but based on how heuristics face uncertain situation. Auditor is the subject of possible behavioral heuristics and biases. Such behavior can lead to errors as well as giving Judgment tend focus on initial information he knew, only a few adjustments, such as anchoring, adjustment, and representativeness (Tversky and Kahneman, 1974); framing and sequence evidence (Haryanto, 2012); the effects caused by the knowledge, background and biases cognition auditor (Kaplan et al., 2008). In addition, the negative effects may arise upon the biases in the provision of audit Judgment. In certain situations, there are factors that reduce bias, such as: experience (Trotman and Wright, 1996); restructuring assignments (Earley et al., 2008); accountability (Cushing and ahlawat, 1996), and the time variation of the audit evidence collection (Favere-Marchesi, 2006).

Furthermore, Earley et al. (2008) revealed that acts as an information provider early 'first mover', the management will negatively impact or degrade the quality on auditor's judgment. Auditor with knowledge bias tends to follow the information provided by the management and accept information provided by experienced ones. Auditor may minimize time and costs, without prejudice to the judgment given. However, it must be ascertained that the auditor has the competence, objective, and better performance (Brown, 1983).

In connection with objects or issues that have to be considered, classified into three parts, namely tasks, personnel, and interaction. The first is task, the auditor needs to consider every assignment with the

level of risk, procedures and evidence must be prepared, the auditor's decision in making repairs and adjustments regarding the sustainability of the client prior to the decision. Second is personnel, Nelson and Tan (2005) states that the knowledge and expertise, character, cognitive limitations, tools / procedures used, and the attitude of an impact on the independence of judgment. And third is interactions, related to the ability to establish communication (Nelson and Tan, 2005). Judgments include the entire process of auditing and shows the magnitude of the responsibility for planning and determining how or techniques used to the making of the conclusion (opinion). Evidence used require the auditor's professional subjectivity, especially when faced with ambiguous information (Knechel, 2000).

The uniqueness of each audit field requires the auditor to exert all his ability to carry out all stages with appropriate methodologies, giving appropriate judgment the peculiarities of each case faced. Auditor as the expertise needed to know the uniqueness of the client and the assignment so as to allow more accurate judgment given (Solomon et al., 1999). Audit is essentially depend on the auditor's ability to use its knowledge and experience carefully to give an objective judgment based on available information. Thus, the opinion given should be no bias and describe the real state of the company's financial condition (Knechel et al., 2013).

Opinion on the examination report is given after considering the evidence in a professional manner and audit information that has been collected. The process is carried out in judgment of the provision is very important because of errors in the process may occur in selecting the audit sample at a certain level of risk, such as too little or inaccurate can be fatal. The error caused inaccurate information to be used as the basis for judgment. Misconduct of auditor led to the rise of lawsuits, damages, and reduce the credibility of the auditor. Therefore, each auditor should use professional judgment in defining the scope, method, determine the techniques, procedures, and report the results of the audit. At the same time as auditor must maintain the integrity and objectivity so that decisions taken are consistent with the public interest (BPK-RI, 2007).

3. RESEARCH METHOD

The study used primary data on auditor's perception of the instruments of statements (questionnaire) sent to the auditor with office address at all provinces in Indonesia. Data were collected using a mail survey method. Testing consisted of construct validity convergent validity and discriminant validity. Convergent validity of test results is the value of the whole outer loading factor constructs used > 0.50, AVE entire construct is used > 0.50, and the entire construct used communality > 0.50. The data processing is done with SmartPLS program. Limitation of acceptance and rejection of the estimated parameter significance is greater than 1.645 (for one-tailed).

Table 1. Discriminant validity

Constructs	AVE	Communality
Knowledge Auditor	0,754	0,754
Experience Auditor	0,697	0,697
Judgment Auditor	0,738	0,738

Source: Processed Data

Auditor's experience also defined as a process of learning the world of work so as to allow changes and developments in the auditor's ability or potential to work and behave.

Table 2. Reliability

Constructs	Composite Reliability	Cronbachs Alpha
Knowledge Auditor	0,971	0,965
Experience Auditor	0,957	0,947
Judgment Auditor	0,961	0,952

Source: Processed Data

The sample was selected from auditor at representative office (Province level) with a population of 1,907 auditor. The sample size is determined based on Slovin formula. A total sample of 331 auditors with the

assumption precision (α) of 5%, or at 95% of confidence level. Sample selection is done in a manner disproportionate random stratified sampling (Fowler, 1993).

4. FINDINGS

The results of tests performed by using smartPLS as in Table 3 obtained the following results. The validity of each value constructs have been tested with the average variance extracted (AVE). AVE required value must be greater than 0.50, in Table 3 the test results showed that all constructs were tested scored AVE above 0.50. Furthermore, the test results on the value of each composite reliability construct as Table 3 shows the value greater than 0.95 (very good) or greater than the tolerance limit of the value is above 0.70. In addition, the value of Cronbachs Alpha as the Table 3 below are all greater than 0.90 or above 0.70.

Table 3. Test Quality Criteria Evaluation Model

Constructs	AVE	Composite Reliability	Cronbachs Alpha	Communality
Knowledge Auditor	0,754	0,971	0,965	0,754
Experience Auditor	0,697	0,957	0,947	0,697
Judgment Auditor	0,738	0,961	0,952	0,738

Source: Processed Data

The results of the test show the effect of independent variables on the dependent variable that the auditor's knowledge directly positive influence to the auditor's judgment coefficient value of 0,265. Results of tests performed on the entire sample showed 2.273 t statistic values (> 1.645), indicating that the hypothesis 1 (H1) is accepted with a positive coefficient. This is empirical result indicate that the auditor's knowledge has positive effect on the auditor's professional judgment.

Furthermore, test of the effect experience auditor on the auditor's judgment shows the value of 3,315 t statistic (> 1.645). Thus, it was concluded that the hypothesis 2 (H2) is received with coefficient 0.315, which proves that the auditor's experience effect positively on the auditor's judgment. In table 4 shows that the effect of the experience stronger or more dominant than the knowledge auditor, $Y \rightarrow H2 > H1 \rightarrow Y$. This result indicates that in providing judgment, auditor experience factor determine the precision and accuracy in giving judgment to the decision will be taken. The following, table 4 indicates the results of direct influence among variables tested of the two hypotheses (H1 and H2).

Table 4. Direct Impact Between Variables

Hyphothesis	Effect	Original Sample (O)	Standard Error (STERR)	T Statistics (O/STERR)	Conclusion
H1	X1 \rightarrow Y	0,265	0,117	2,273	Accepted
H2	X2 \rightarrow Y	0,315	0,095	3,315	Accepted

Description: X1 = knowledge, X2 = experience, Y = Judgment of professional auditor

5. DISCUSSION

The results of the test the effect of auditor's knowledge to professional audit judgments shows that hyposthesis 1 (H1) is accepted which express that knowledge auditor effect positively on the auditor's professional judgment. This means that the more extensive of auditor's knowledge, the possibility of audit judgments made be more precise. The results of this study have also revealed in some previous studies (i.e Libby and Luft, 1993; Bonner, 1999; Nelson and Tan, 2005). These studies conclude that the auditor's judgment is strongly influenced by the level of knowledge and skills possessed on facing the problems. Differences in the level of knowledge effect on the quality of advice provided. The auditor's knowledge not

only gained through lectures and formal training, but also from a network of colleagues or other audit team members experiences. In addition, the auditor's knowledge can also be obtained through knowledge sharing, with senior auditors and the client's staff who may have specific understanding of the particular problem or case.

Auditor profession requires knowledge base and strong intellectual ability, these human capital become essential requirements as expertise. Personal capacity auditor will make easier to understand and analyze situations and events, so as to collect, sort, and evaluate data and others relevant information as the basis to give objective judgment. Knowledge helps to think systematically and show better mental and emotional maturity. For professional auditors, intellectual ability is a strong foundation in carrying out the tasks. From the test of auditor's knowledge construct, there are some indicators that are perceived by the auditors of the most dominant, such an understanding of the duties and functions of the internal control of the client organization. In addition of dominant indicators, such as understanding of the standards, such as accounting, auditing, ethics and morals.

Next, the tests on the effect of auditor experience on the auditor's judgment obtained shows that H2 is accepted with a positive coefficient. This means that the more extensive and varied experience of the auditor, then the chances of the quality of judgment may be given even greater. The results of this study have indicated also by some previous studies such as Meixner and Welker, 1988; Jeffrey, 1992; Shelton, 1999; Moroney and Simnett, 2009. These study concluded that the auditor's experience will assist the auditor in increasing the ability to solve and anticipate problems that occur in the task of audit. Moreover, experience enables auditors detect emerging risks; reduce the likelihood of irrelevant information in making judgment; facilitate the achievement of consensus, especially if the auditors are in the same audit team for several audit tasks.

The effect of auditor experience on the auditor's judgment is more powerful than the auditor's knowledge, as the test results described previously. Some indicators that have a dominant contribution of auditor's experience may be mentioned, among others: the auditor's ability to distinguish the level of relevance of data and information received, it is easier to detect type of errors contained in the client's financial statements, as well as the causes and effects that occur from errors and mistakes on financial reports.

Research Implication

Audit is an activity that requires precision and caution, auditor is expected to use all its capabilities, including non-technical professional abilities, such as integrity and moral attitude. Another task is to maintain professionalism, integrity, and technical and nontechnical through continuing education and training. Provide an opportunity for potential auditors to follow formal education at a higher level so that the insight and knowledge is more spacious and open. Auditors should have the opportunity to engage in knowledge sharing, rotate to add more the experience, and update knowledge related with the audited institutions, and audit technology. In addition, auditors should maintain the integrity, objectivity and resistance to interference and bias that can degrade the professionalism of auditors, maintain communication with a personal worth clients as well.

6. CONCLUSION

This study examined the auditor's professional judgment of the attributes associated with the auditor's knowledge and experience in the context of audit in public sector. The results showed that the auditor's professional judgment increases with the auditor's knowledge and experience. In addition, this study also proves that auditor experience greater effect than knowledge on the auditor's judgment. The complexity of the job and the challenges faced by auditors in audit requires the auditor to use the whole skill and ability, especially the experience and knowledge that is supported also by non-technical abilities.

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