

Information System Audit Experience and Accountability to Internal Audit Quality

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Abstract

The purpose of this research to determine the experience of information system audits and accountability for audit quality at the Inspectorate Bandung. Data expected to be a solution quality of internal audits. Obtained through a survey by distributing questionnaires. According to the issue, they do not have competent experience and accountability in carrying out quality audits. Have 30 samples out of 60 observed in population field. Using descriptive and verification methods. Statistical data processing SPSS. The results show that: (1) Information systems audit experience has no direct effect on audit quality and (2) Accountability has a direct effect on internal audit quality.

Keywords: *Information systems audit experience, Accountability, Audit Quality*

INTRODUCTION

Internal audit quality the probability of auditor finding and reporting error that occurs in an accounting system regarding compliance with audit standards, audit control, auditor competence, auditor performance, acceptance and continuity of cooperation with clients.

The phenomenon of internal audit quality, namely the Regional Inspectorate of Bone Regency, stepped in to carry out an investigation regarding the Corawali Village Office being closed by Former Village Secretary Andi. An investigative audit was carried out regarding the use of village fund allocations and the basis for use rights for the development of the Village Office.

The information systems audit experience a learning process and potential increase. Person's information systems audit experience can be defined as a process that able to provide a person with a high level of behavior pattern. According measure of the length of time or period work that a person has taken to understand the tasks a job audit quality. The phenomenon of the auditor's current information system audit experience, namely Vice President Jusuf Kalla, is encouraging cooperation in the audit sector in the Southeast Asia region in order to increase transparency and accountability. Collaboration includes the exchange of information systems audit experiences related implementation of state audits. Collaboration field auditing to provide all of us with a system of transparency and open accountability for the economies of each country

Accountability the auditor's obligation to carry out and complete audit tasks correctly and be responsible for the results of the audit that he has carried out. (Hasibuan,2022 :214)

According to Wibowo (2022:41) Accountability can be defined briefly as an actor's obligation to publicly explain and justify actions to other very important people. The current phenomenon of Auditor Accountability that former Malaysian Prime Minister Najib Razak is again on trial for allegedly changing the final audit report of 1 Malaysia Development. Najib faces a maximum sentence of 20 years in prison if found guilty of the latest charges. In this latest trial, Najib was accused of using his position to obtain gratification for himself, which was intended to avoid any criminal, civil and disciplinary action against him.

This research was conducted to determine the factors that influence the quality of internal audits information system audit experience and auditor accountability. If the auditor has these behavioral principles, it will improve

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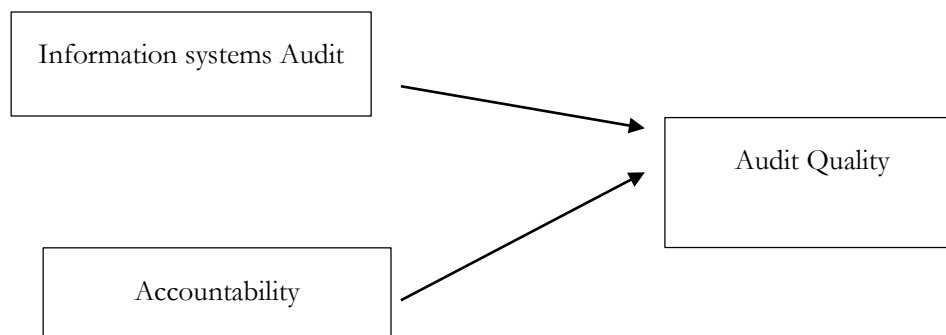
the quality of the resulting internal audit. So this research aims to assess the extent to which auditors can be consistent in maintaining the quality of audit results.

THEORETICAL FRAMEWORK AND HYPOTHESIS

A temporary explanation framework for the symptoms that are the object of the problem. The auditor's experience does not have a direct effect on audit quality (Chen & Lin, 2011). Same opinion the quality of financial reporting and audit quality have a positive and significant influence on the company's (Chinhayu & Saiful, 2023)

According to Laksita & Sukirno (2019) The results of this research indicate that (1) There is a positive influence of Independence on Audit Quality, (2) There is a positive influence of Accountability on Audit Quality, (3) There is a positive influence of Objectivity on Audit Quality, (4) There is a positive influence of Independence, Accountability and Objectivity on Audit Quality. Same as the results of this study indicate that: (1) Operational Audit success affects employee performance, and (2) Machine Internal Control Complexity Digital has an effect on employee performance (Sari & Nurdin, 2023) .

This research gives empiric proof to support the competency influence, independency, accountability auditor and auditor motivation to the audit quality partially and simultaneously (Purnamasari, 2005). Same as Sangadah (2022) The result of this study indicate that auditor accountability, auditor independence and professionalism have a significant effect on audit quality. This research is to find out data and information regarding accounting information systems, internal control systems and the quality of work of employees so that they get an idea of the influence of sales accounting information systems and internal control systems on the quality of work of employees (sari,2012). Difference with Febriyanti (2014) accountabilty not influence to audit quality. $t = -0,817 < -2,0086$ (sig $0,418 > 0,05$).



Based on the theories previously explained, the hypothesis in this research is as follows:

H1: Information system audit experience has a direct effect on internal audit quality

H2: Auditor accountability has a direct effect on internal audit quality

METHODE

This research uses descriptive and verificative, with a quantitative approach to determine the influence of information systems audit experience and auditor accountability on internal audit quality. A quantitative approach can be interpreted as research method based on the philosophy of positivism , used to research certain populations or samples. A quantitative approach requires a lot of use of numbers, starting from data collection, interpretation of that data, and the appearance of the results.

Types of research designs that are commonly carried out in research, namely:

Action Research Design (Action Research Design)

The essence of this research design is that actions follow a cycle so that the focus point is the intervention actions carried out over time in various forms.

Case Study Design (Case Study Design)

A case study is an in-depth study of a specific research problem, not a statistical survey or comparative question. The goal of this design is to narrow down a very broad field to one or a few specific things.

Causal Design (Causal Design)

Causality studies are considered as understanding conditional phenomena in the form, impact of certain changes on existing norms and assumptions.

Cohort Design (Cohort Design)

Often used in medical sciences, but also found in applied social sciences.

Cross-Sectional Design (Cross-Sectional Design)

Cross-Sectional Design has three distinctive characteristics, namely there is a time dimension, there are differences and groups are selected based on differences.

This research uses a probability sampling technique with the aim of saving time, energy, costs and thoughts. Researchers also used random sampling techniques . Probability sampling technique is a sampling technique that provides an equal opportunity for each element or member of the population to be selected as a sample. So in this study from 60 populations, the data collection technique used techniques The sample that meets the appropriate criteria is 30 employees.

Table 1

Sample of Employees at the Bandung Inspectorate

No	Division	Number of Employees
1	Inspector	1
2	Secretary	1
3	Head of Planning Subdivision	2
4	Head of Subdivision Admin. General Personnel and Finance	3
5	Head of Evaluation and Reporting Subdivision	4
6	Region I Assistant Inspector	5
7	Assistant Inspector Region II	4
8	Assistant Inspector Region III	4
9	Region IV Assistant Inspector	6
Total		30

RESULTS AND DISCUSSION

Based on Regent's regulation number 7 of 2022 concerning the duties, functions and work procedures of regional inspectorates. The Inspectorate is a supervisory element in regional government administration. The inspectorate is led by an inspector whose position is below and is responsible to the regent through the regional secretary.

Vision: "Creating a Bandung Regency Society that is Rising, Educative, Dynamic, Religious and Prosperous."

Mission:

Generating regional competitiveness

Providing quality education and health services

Optimizing regional development based on community participation that upholds creativity within the framework of local wisdom

Optimizing government governance through professional bureaucracy and community life management based on religious values

Improving community welfare with the principles of justice and siding with weak community groups

At this stage the researcher will describe the results of the analysis obtained from respondents through a questionnaire that was previously distributed to respondents. The respondents in this research were 30 employees of the Bandung Regency Regional Inspectorate.

Based on the results of research conducted by researchers, an overview of the general characteristics of the respondents was obtained. The respondent data collected from this research was 30 respondents, then the data that has been collected is presented in each table below

Table 2.1
Respondent Profile by Gender

No	Description	Number of Respondents	Percentage (%)
1.	Gender		
	a. Man	16	53.3%
	b. Woman	14	46.7%
Total		30	100%

It can be seen in Table 2.1, that the number of employees at the Bandung Regency Regional Inspectorate that was presented as a sample in this study 53.3% in percentage .

Table 2.2
Respondent Profile by Age

No.	Description	Number of Respondents	Percentage (%)
1.	Respondent's Age		
	a. 20-30 Years	16	53.3%
	b. 30-40 Years	4	13.3%
	c. 40-50 Years	10	33.4%
	d. >50 Years	-	-
Total		30	100%

In table 2.2 it can be seen that the majority of Bandung Regency Regional Inspectorate employees who were respondents were aged 20 - 30 years, namely 16 people or 53.3%.

Table 2.3
Respondent Profile Last Education

No.	Description	Number of Respondents	Percentage (%)
1.	Last education		
	a. SMA / VOCATIONAL SCHOOL	-	-
	b. D1/D2/D3	13	43.3%
	c. S1	12	40%
	d. S2	5	16.7%
Total		30	100%

In table 2.3, the number of employees at the Regional Inspectorate of Bandung Regency with the most respondents was a D1/D2/D3 educated person, 13 people or 43.3 % of the total respondents, followed by respondents with a Bachelor's degree (S1) with 12 people or 40 % of the total respondents and respondents with Strata 2 education were 5 people or 16.7% of the total respondents.

Table 2.4
Respondent Length of Work

No.	Description	Number of Respondents	Percentage (%)
1.	Length of work		
	a. < 1 Year	17	56.7%
	b. 1-2 Years	5	16.7%
	c. > 3 Years	8	26.6%
Total		30	100%

It can be seen in table 2.4, that the number of employees in the Bandung Regency Regional Inspectorate who have worked for < 1 year is 17 people with a percentage of 56.7%, 5 people have worked for 1-2 years with a percentage of 16.7% and then > 3 years as many 8 people with a percentage of 26.6% of the total respondents. The researcher used this validity test to find out whether the statement that the author had distributed in the research at the Bandung Regency Regional Inspectorate was valid or invalid. In testing this validity, the researcher will use Pearson's product moment assisted by the SPSS V.29 application, where to find out whether each questionnaire item is valid or invalid, a comparison is used. Validity testing should be carried out on each

question item in the validity test. We compare the calculated r results with the r table where $df = n-2$ with sig 5%. If r table $<$ r count then it is valid . All data is valid and reliable.

Table 2.5

Recapitulation of Regarding Information Systems Audit Experience

No	Statement	Answer Frequency					Total Score	Mean	%	%
		SS	S	RR	T.S	ST			Actual Score	GAP
		5	4	3	2	1				
Personal Qualities										
1	Auditors must have worked for a company for a long time to be considered proficient	6	12	7	4	1	108	3.6	72.00	28.00
2	Auditors must be proficient in the tasks they have been given	16	14	0	0	0	136	4.5	90.67	9.33
Measurement of Performance Concept										
3	Auditors are required to know the concept of how long they work at a company is determined per year	11	11	3	5	0	118	3.9	78.67	21.33
4	Auditors are considered proficient if they have worked for	9	11	3	7	0	112	3.7	74.67	25.33

the company in question for a long time										
Total							474	15.7		

Based on the recapitulation of the table above, it can be concluded that the Work information system audit experience variable is included in the "Agree" category because this variable falls into the value range (Interval) ranging from "457-528". It can be seen that the work information system audit experience variable is in good condition.

Table 2.6
Regarding Accountability

No	Statement	Answer Frequency					Total Score	Mean	%	%
		SS	S	RR	T.S	STS			Actual Score	GAP
		5	4	3	2	1				
An Obligation that Must be Fulfilled by the Auditor										
1	Auditors must have a great sense of responsibility	26	4	0	0	0	146	4.87	97.33	2.67
2	Auditors must be able to complete tasks well and in accordance with existing data	25	5	0	0	0	145	4.83	96.67	3.33
3	Auditors must work with complete honesty	26	4	0	0	0	146	4.87	97.33	2.67
4	Auditors must be able to accept the work given	20	8	1	1	0	137	4.57	91.33	8.67
5	The auditor must obtain appropriate data results and there must be no fraud	27	3	0	0	0	147	4.9	98.00	2.00
6	Auditors must be able to work together with a team	26	4	0	0	0	146	4.87	97.33	2.67
Total							867	28.9		

Based on the recapitulation of the table above, it can be concluded that this accountability variable is included in the "Strongly Agree" category because this variable falls into the value range (Interval) ranging from

"793-900". This can be seen that the accountability variable is in good condition.

Table 2.7

Responses Internal Audit Quality

No	Statement	Answer Frequency					Total Score	Mean	%	%
		SS	S	RR	T.S	STS			Actual Score	GAP
		5	4	3	2	1				
Operational Standards for Inspection										
1	The auditor must prepare a plan for the audit that will be carried out	23	7	0	0	0	143	4.77	95.33	4.67
2	Auditors must be able to produce good quality internal audits with well-planned audit planning	23	7	0	0	0	143	4.77	95.33	4.67
3	The auditor must document the results of the audit that has been carried out	23	7	0	0	0	143	4.77	95.33	4.67
4	The auditor must use a predetermined format for the audit report	21	7	1	1	0	138	4.6	92.00	8.00
5	The auditor is obliged to compile the results of audit findings that have been carried out properly	22	8	0	0	0	142	4.73	94.67	5.33
6	The auditor is obliged to prepare audit recommendations for what needs to be addressed and find the best solution	22	8	0	0	0	142	4.73	94.67	5.33
Auditor Quality										
7	Auditors must have good audit information system audit experience and have their skills recognized	19	9	1	1	0	136	4.53	90.67	9.33
Total							987	32.9		

Based on the recapitulation of the table above, it can be concluded that this internal audit quality variable is included in the "Strongly Agree" category because this variable falls into the value range (Interval) ranging from "925-1050". The Auditor must be able to produce good quality internal audits with an audit plan that has been planned, and the Auditor must document the results of the audit that has been carried out , with a total score of 143 of 987. It can be seen that the internal audit quality variable is in good condition.

Analysis calculation results linear simple For know influence Information systems audit experience and Accountability Auditors on Internal Audit Quality can be seen at the following table :

Table 2.8
Simple Linear Regression Test Result
Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5,306	4,859		-1,092	,284
	Work information system audit experience	-.137	,283	-.074	-.483	,633
	Accountability	1,409	,242	,887	5,819	<.001

Dependent Variable: Internal audit quality

Based on table 4.18, the regression equation values are obtained as follows:

$$KA = -5.306 + (-0.137) PK$$

$$KA = -5.306 + 1.409 A$$

Information :

KA = Internal audit quality

PK = information system audit experience

A = Accountability

a = -5.306, meaning: If the audit experience value of work information systems and accountability is 0, then the internal audit quality value is -5.306

From the regression equation above, the following statement can be described:

The constant value (a) obtained in the regression equation above is

-5,306. If there is no change in work information system audit experience and accountability (Zero Value) then the average internal audit quality will be -5.306

The regression coefficient

The regression coefficient

The Coefficient of Determination (R²) essentially measures how far the model is able to explain variations in work information system audit experience variables . The following are the results of the Coefficient.

Table 2.9.1
Analysis: information system audit experience

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,566 ^a	,320	,296	2,457
a. Predictors: (Constant), Work information systems audit experience				

The coefficient of determination (*R Square*) is 0.320 or 32 %. This figure means that the variable Work information system audit experience (X1) partially influences the Audit Quality variable (Y) is 32 % .

Table 4.9.2

Analysis of Accountability Variables

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.834 ^a	,696	,685	1,643

Predictors: (Constant), Accountability

The coefficient of determination (*R Square*) is 0.696 or 69.6 %. This figure means that the Accountability variable (X) partially influences the Audit Quality variable (Y) is 69.6 % . Meanwhile the remainder (100% - 69.6 % = 30.4 %) is influenced by other variables outside this regression equation.

This test was carried out to determine the effect of independent variables to variables dependent. For this reason, researchers used the SPSS v2 9 program to obtain the following results :

Table 2.10

Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5,306	4,859		-1,092	,284

Work information system audit experience	-,137	,283	-,074	-,483	,633
Accountability	1,409	,242	,887	5,819	<.001

Dependent Variable: Internal audit quality

Based on the table above with the calculated t values for work information systems audit experience (X1) of -0.483 with t table 2.04227. Due to the calculated t value smaller than the t table value (-0.483 < 2.042) then the hypothesis result is Ho accepted and Ha dit refused, meaning that work information system audit experience (X1) does not have a significant effect on the quality of internal audits (Y) at the Bandung **Regency**

Regional Inspectorate

Based on the table above with the calculated t values for accountability (X 2) equal to 5,819 with t table 2.04227. Due to the calculated t value greater than the t table value (5,819 > 2.042) then the hypothesis result is Ho and is rejected and Ha received, meaning that Accountability (X2) has a significant effect on the quality of internal audit (Y) at the Bandung Regency Regional Inspectorate work information system audit experience variable (X1) has no positive effect on audit quality (Y) at the District Regional Inspectorate Bandung which can be sampled in research. This is influenced by the dimensions of personal quality namely the indicator that the auditor must be proficient in the tasks given with a GAP value of 9, 33 %. However, at the District Regional Inspectorate Bandung still has deficiencies in the dimensions of personal quality namely the indicator that the auditor must have worked for the company for a long time to be considered proficient with GAP Value 28.00%.

As a result of the research, the results obtained were that the accountability variable (X2) has a positive effect on audit quality (Y) at the Bandung Regency Regional Inspectorate from which samples can be taken in research. This is influenced by the dimensions of an obligation that must be fulfilled by the auditor namely the indicators that the auditor must obtain appropriate data results and there must be no fraud with a gap value of 2.00 % . However, at the District Regional Inspectorate Bandung still has deficiencies in the dimensions of an obligation that must be fulfilled by auditors namely the indicator that the auditor must be able to accept the work given with a GAP value of 8.67 % .

CONCLUSION

Information system audit experience has no effect because there are other factors that influence internal audits, including lack of auditor training and education. This is because of the dimensions Personal quality, namely the indicator that the auditor must be proficient in the tasks that have been given with a GAP value of 9.33%. However, at the Bandung Inspectorate there are still deficiencies in the personal quality dimension, namely the indicator that auditors must have worked for a company for a long time to be considered proficient with.

There is a positive influence of accountability on the quality of internal audit at the Bandung Regency Regional

Inspectorate. This is influenced by the dimensions of an obligation that must be fulfilled by the auditor, namely the indicators that the auditor must obtain appropriate data results and there must be no fraud with gap value of 2.00%. However, at the Bandung Regency Regional Inspectorate there are still deficiencies in the dimensions of an obligation that must be fulfilled by auditors, namely the indicator that auditors must be able to accept . There need to improve the quality of internal audits by increasing the auditor's information system audit experience. This can be done in the personal quality dimension, namely by having sufficient auditor flying hours, the resulting internal audit quality results can be maximized and the data obtained is as expected. Improving the quality of internal audit by increasing auditor accountability. This can be done in the dimension of an obligation that must be fulfilled by the auditor, namely the auditor's obligation to be able and willing to accept work that has been determined by the company.

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