Research Article

The Effect Of Public Information Systems On Auditors' Performance In Public Accounting Firms

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ABSTRACT

The right information system will allow an auditor to obtain it excellence and improve performance. This research aims to test and provide empirical evidence about the influence of public information systems on auditor performance. The sample used in this research consisted of from junior to senior auditors who work at Public Accounting Firms (M. Lian Dalimunthe and Partners). Types of research is comparative causal research. The type of data used is Primary data, with data collected from 30 questionnaires. Deep sample selection method This research uses the Convenience Sampling method, analysis is carried out using using Multivariate analysis. The data analysis model used is simple linear regression analysis, with quality testing The data used is a validity test and a reliability test. The classic assumption test used is the test normality and heteroscedasticity tests. Hypothesis testing used is the t-test and coefficient of determination (R²). Descriptive statistics are also used to help analyze data by describing the data collected. The results of this research using simple linear regression analysis, the results of the research provides empirical evidence that there is a significant influence between public information systems on performance auditors with results below 0.05 (<0.05), namely 0.000 < 0.05, obtained a tcount of 5.590. This partially proving the results of the statistical tests show that the public information system has an effect positive and significant on auditor performance.

Keywords: Public accountant, public information systems, auditors' performance

Introduction

The progress of information technology is very rapid, especially the use of computerization as a motor. The driving force has changed all developments in information technology and information systems are necessary balanced by human resources (HR) who are able to adapt quickly, as well as information technology and information systems are also closely related to computers which have become an absolute necessity now this, (Vilarinho et al., 2023). The development of information systems has had an impact on people’s lives. Since With the discovery of computers in 1955, world civilization has entered the era of computerization and information. Computer-based information processing is starting to become known to people and until now

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there is a lot of software available people can use it as a data processing tool to produce information. In the field of accounting, systems Computer-based accounting information processing is widely offered with the aim of providing convenience for accountants to produce information that is reliable, relevant, timely, complete, understandable and provide opinions for information system users (Nasution et al., 2021). Seddon in Almeida et al. (2022), states that the use of information systems is behavior that arises as a result of the benefits of using the information system. That behavior arising from the use of this information system in subsequent processes is expected to have an impact on individual performance. The success of a company's information system depends on how the system is running, the ease of the system for its users, and the utilization of the technology used (Msongole et al., 2022).

In the article entitled methodological recommendations for information systems audit approved by “The Auditor General’s order No. V-65 explains that public accountants often obtain the necessary data to evaluate audit risks and the reliability of the information received (evidence audit), therefore it is important to know how to control the information system received by The ultimate auditor is obtained after a complex process of data processing where errors can occur. Errors can be made due to human factors, for example when entering data, due to someone else's error programmers, and others, whether intentional or not, such as information system supporting assets it may be damaged or stolen (Nasution et al. 2020). The data and programs on the computer are intangible, because they are data and programs can be accessed and changed without leaving a trace (Chung et al., 2022). So the conclusion is that the public accounting profession is very good influenced by the existence of an information system, especially when audited clients submit financial reports the results of the computer process, if the public accountant is not prepared with sufficient knowledge about technology information then he will be left behind by a better prepared accountant (Lafioune et al., 2023).

There has been a lot of research conducted regarding the influence of public information systems on auditor performance, one of which is research conducted by Hoai et al. (2022) with a sample of 130 auditors researching with the title The Influence of Expertise in Using Information Systems on Auditor Performance in the Northern Sumatra region. With the ANOVA test the results show that there is a significant influence between the perception of the usefulness of information systems on auditor performance in the Northern Sumatra region. This shows that the better the auditor's perception regarding the usefulness of information systems, the performance of an auditor will increase. Apart from that, research was conducted (Rodrigues & Carvalho, 2023), entitled System Influence Electronic Technology Information on Task Performance-Auditor Public Accounting Firms The Big 4. This research wants to test whether the use of electronic technology information systems in order to assist the auditor's assignment complex, has a positive influence on auditor performance. The results of the study found weak evidence, that the perception of ease of use of electronic technology-based information systems, and the perception of usefulness Utilization of information systems has a significant effect on the future use of the information system improve auditor performance in the future. One possible reason for this explanation is that, the use of electronic technology information systems adopted by Public Accounting Firms Big 4 may not be is no longer an option for success for information system users, but rather a necessity for auditors in carrying out increasingly complex audit assignments.

In this research the problems that will be discussed focus on: Does the Public Information System Influence the Performance of Auditors at Public Accounting Firms (M. Lian Dalimunthe and Partners).

Methods

This research uses a questionnaire method. Questionnaires are a data collection technique which is done by giving a set of questions or written statements to respondents to be answered (Díaz & Cano, 2022). To
collect data, researchers administered questionnaires directly to respondents or auditors who work at Public Accounting Firms (M. Lian Dalimunthe and Partners).

A population is a complete group of elements, which are usually people, objects, transactions or events that we are interested in studying or becoming objects of research (McDermott, 2023). Population in this research are auditors who work for Public Accounting Firms (M. Lian Dalimunthe and Partners). The sample are all junior and senior auditors without age limits. The sample selection method is a method convenience sampling, is a sample of respondents based on chance, namely anyone who randomly coincidentally meeting a researcher can be used as a sample (Habu & Henderson, 2023).

The data collection technique used to obtain data is a questionnaire. Technique This research was carried out or carried out by researchers to directly review research subjects with the purpose of obtaining primary data. A questionnaire is a data collection technique that is carried out by giving a set of questions or written statements for respondents to answer. Researchers spread questionnaire to auditors who work in Public Accounting Firms (M. Lian Dalimunthe and Partners) which were used as samples in the research This.

This research uses two types of variables, namely independent variables and dependent variables. Variable Dependent is a variable that is influenced or becomes a consequence, because of the existence of an independent variable. Independent variables are variables that explain or influence other variables. Which one the dependent variable is auditor performance, and the independent variable is the public information system.

Data analysis is a process of simplifying data into a form that is easier to read and interpreted. Data comes from questionnaires that have been filled out and returned by respondents. The seriousness of the respondent in answering the questions is important for this reason A measuring instrument needs to be tested using a validity test and a reliability test. The method used in this research is a quantitative research method, namely method research using a questionnaire to facilitate analysis of the problem being studied. Objective of data analysis is to obtain relevant information contained in the data and use the results to solve a problem (Zhao et al., 2023).

To test the hypothesis in this research, whether the hypothesis is accepted or rejected Data testing was carried out statistically. To analyze the influence of public information systems (X) and performance auditor (Y), a statistical method is used with a significance level of α = 0.05, meaning the degree of error by 5%. The R2 test is used to determine the magnitude of the variation in the dependent variable which can be explained by the variation in the variable independent and the rest that cannot be explained, is part of the variation from other variables that are not included in the model. The coefficient of determination (R2) is expressed in a percentage whose value ranges between 0< R2<1. The R2 assessment criterion is that if the R2 value is small, then the ability of the independent variable is deep explains the variation in the dependent variable is very limited, and if the R2 value is close to 1, then the variable is weak Independent variables provide almost all the information needed to predict variations in variables dependent.

Result and Discussion

The data used in this research came from a questionnaire. The questionnaire was obtained by means distribute directly to auditors at Public Accounting Firms (M. Lian Dalimunthe and Partners).

<table>
<thead>
<tr>
<th>Table 1. Respondent Characteristics</th>
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</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
</tr>
<tr>
<td>Male</td>
</tr>
<tr>
<td>Female</td>
</tr>
<tr>
<td><strong>Working Period</strong></td>
</tr>
<tr>
<td>&lt; 1 Years</td>
</tr>
<tr>
<td>2 – 3 Years</td>
</tr>
</tbody>
</table>
Senior auditors and junior auditors were respondents in this research consisting of 22 men and 8 women, and 14 working period < 1 year and 16 working period 2 - 3 years. The number of questionnaires distributed was 40. And the number of questionnaires 30 respondents returned. In this study, data processing used the Simple Linear Regression analysis method. After carrying out validity, reliability and classical assumption tests, the entire test was declared feasible to continue with hypothesis testing.

Table 2. Questionnaire Return Rate

<table>
<thead>
<tr>
<th>Number of questionnaires sent</th>
<th>40</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of returned questionnaires</td>
<td>30</td>
</tr>
<tr>
<td>Number of unreturned questionnaires</td>
<td>10</td>
</tr>
<tr>
<td>Number of questionnaires that can be used</td>
<td>30</td>
</tr>
<tr>
<td>Rate of return used:</td>
<td>30/40 x 100%</td>
</tr>
</tbody>
</table>

Hypothesis testing is carried out on public information system variables and performance shows that the regression coefficient of the influence of public information systems on auditor performance is equal to 0.309, with a calculated t value of 5.590 and a significance of 0.000. Because of the significance value The result is <0.05, so it can be concluded that statistically, the public information system has proven to be influential significant and positive on auditor performance.

Table 3. Hypothesis Testing

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>-1.824</td>
<td>2.776</td>
<td>-657</td>
<td>.516</td>
</tr>
<tr>
<td>Public Information Systems</td>
<td>.309</td>
<td>.055</td>
<td>.726</td>
<td>5.590</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Performance

Coefficient of determination value is carried out to find out how big the ability is independent variable in explaining the variations that occur in the dependent variable.

Table 4. Coefficient of Determination

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.726&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.527</td>
<td>.511</td>
<td>1.344</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Public Information Systems
b. Dependent Variable: Performance

The coefficient of determination in this study is 0.511 or equal to 51.1%. This shows that the independent variable studied is the information system explaining the variations that occur in performance is 51.1% while the rest is explained by other variables which was not examined in this study.

Based on the test results, it can be seen that the significant value is below 0.05 (<0.05), namely 0.000 < 0.05 with a calculated t number of 5.590, meaning that partially the results of the statistical test show that the public information system has a positive and significant effect on auditor performance. Which
means that the auditor has used the system public information well. It has been proven that the use of public information systems can help and improve performance auditors. If the auditor already has expertise in the field of systems public information, the auditor can build public trust and provide a basis for decision making reliable. And with the auditor’s expertise in the field of public information systems, the auditor is required to provide high contribution to audit quality in carrying out its duties. Apart from that, there is also the influence of the system Public information can improve the quality of audits with various supporting software that really helps them in entering data, processing and storing data, and turning their data into quality. As public information systems develop, auditors are required to master system processes public information used by clients and computerized audit techniques by adapting the audit process and procedures used when carrying out field work. Apart from that, auditors must also adapting audit techniques to the client’s public information system so that auditing can run effectively and efficiently.

Conclusion

The development of the times changes all business environments and information technology so rapidly, from working traditionally, switching to automation systems, namely information systems. Public information system become a basic ingredient in carrying out work, due to the need to increase work output quality. Public information systems are really needed by auditors to improve their performance audit assignments, audit results, and requests for financial report audit quality, third parties demand auditors to work in a strong audit team through the utilization of all public information system equipment. This research aims to test and provide empirical evidence of the influence of public information systems on auditor performance.

The results of this research using simple linear regression analysis, the results of the research provides empirical evidence that there is a significant influence between public information systems on performance auditors with results below 0.05 (<0.05), namely 0.000 <0.05, obtained a t count of 5.590. This partially proving the results of the statistical tests show that the public information system has an effect positive and significant on auditor performance. The results of this test the use of public information systems can help and improve the performance of auditors who work in Accounting Firms (M. Lian Dalimunthe and Partners). Apart from that, public information systems can also improve audit quality.

References


