

## **The Effect of Working Experience, Integrity, Competence, and Organizational Commitment on Audit Quality (Survey State Owned Companies In Libya)**

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**Abstract:** *External There search objectives are to seek empirical evidence about the influence of personal characteristics of the auditor to the audit quality. The population in this study is the auditor who worked on owned companies in Libya. The data used in this research is the primary data. For the analysis used validity and reliability test as instrument test. This research used regression analysis and for hypothesis test used F test and t test. From the result of the research showed that work experience, integrity, competence and commitment to organizational has significant influence to audit quality. Work experience has the biggest value of arithmetic and beta coefficient. Hence, the Integrity variable has the strongest influence instead of another variables so that variable Work experience has a dominant influence toward quality of audit results.*

**Keywords:** *work experience, integrity, competence, commitment organizational, audit quality*

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### **I. Introduction**

External auditors playing very important role in the company. According to Percy (2007) the users' of financial statements looking for audit practice which cover duties as follows: the accounts are right; companies will not fail; companies will guard against fraud and error; companies will act within the rules; companies will be competently managed; and companies will adopt a responsible attitude to environmental and societal factors. Audit experience is related to how long the auditor works and to how many audit engagements have been completed. Technically, the audit expertise will increase with more experience in doing audit tasks. Increased experience will provide more audit quality, especially in making the assessment audit. Coklin (1993) found that someone with more experience in a specific field had more ability in developing specific cases related to auditor experience. Integrity is important for the auditor to act, and with integrity, which not only requires honesty but various quality-related such as justice, honesty, courage, intellectual honesty and confidentiality. Integrity requires that the auditor is not affected, and it does not look affected, with conflicting interests of certain parties. Conflicts of interest may arise from the personal, financial, business, jobs, and other relationships that the audit engagement team, the audit firm or its partners or staff should the audited entity and the related parties.

Rai (2008) stated that the competence of auditors that the qualifications required by the auditors to conduct the audit properly. In conducting the audit, an auditor must have a good personal quality, adequate knowledge, as well as specialized expertise in the field. An auditor has a role as controller and guard the public interest related to finance. In performing the audit role, they are responsible to plan and perform the audit to obtain reasonable assurance whether financial report free of material misstatement, to support the role of the noble enough, an auditor must be supported with adequate competence will audit techniques and competencies another support.

Commitment to the organization's auditor is a form of loyalty towards the organization of an auditor, in addition will also foster loyalty and encourage the involvement of auditors themselves in taking decisions. Therefore, the commitment will lead to a sense of ownership for the auditor to have the organization. The organizational commitment is the relationship between employees and organizations with demonstrated the strong desire to maintain membership, received the organization's values and goals and are willing to strive to achieve the organizations goals and are willing to strive for the achievement of goals and the continuity of the organization.

Libya last few years there are problems that are not a comprehensive audit and not systemic because of the closed system of government. The government has direct control over the state funds invested in the Libyan Investment authority. The use of fraudulent declaration, unrecorded transactions and illegal transfer of hard currency into foreign bank accounts are just a few of the common practice by some cronies. Although, there are statistics and there is no official data on the scope of fraud and embezzlement in the corporate world Libya, was rife. Moreover, it is common knowledge that some of the use of any loopholes to avoid paying taxes and cheat the system. There are many whispering but nobody talks about it. Policies and procedures were regularly audit

compliance flounder. To be fair, corporate fraud Libya is not a disease, it is prevalent in most societies, including Western societies. In the latest development, a major western bank refused to disclose the Libyan state funds they manage. Thus, the lack of disclosure of the audit evidence often causes defects on the grounds that, in accordance with the existing legal framework and law enforcement which often end up compromised anyway. Based on these problems, this research takes the title effect of work experience, integrity, competence of auditors and the company's commitment to audit quality.

### **Problems Of The Research**

Based on the background of the research that have been described previously, the problem of this study is formulated as follow: how are the effect of work experience, integrity, competence of auditors and the company's commitment to audit quality.

### **Objectives Of The Study**

Based on the formulation of the problem of the research that has been mentioned previously, there search objectives are to seek empirical evidence about the influence of personal characteristics of the auditor to the audit quality, with the following details:

1. To examine the effect of work experience on the audit quality.
2. To examine the influence of the integrity to audit quality.
3. To examine the influence of auditor competence to audit quality.
4. To examine the influence of organizational commitment to audit quality.

## **II. Method Of The Research**

### **Research Type**

Research type is explanatory research. Exploratory research helps determine the best research design, data collection method and selection of subjects. It should draw definitive conclusions only with extreme caution. This research also was analyzed with the help of statistical tools to get answer of the research questions.

### **Population And Sampling Techniques**

The population in this study is the auditor who worked in the owned companies in Libya. In this study, the sampling technique is taken by using purposive sampling method, the method is carried out so that the data that has been obtained in accordance with the purpose of research and the relative can be compared with the results of previous studies. The total population of the respondents is 450 people from 5 owned companies in Libya. In this method, there is a criteria for determining the sample used in this study, namely respondents have had experience working as an auditor of more than 3 years. Based to the purposive sample according to the criteria, the population of this research is 82 people.

### **Types And Sources Of Data**

The data used in this research is the primary data. It is the data obtained directly from the original source by using the questionnaire. The data is the answer to a questionnaire distributed to the respondents in this case the auditors who worked in the owned companies in Libya and can represent the performance of the external auditors in Libya.

### **Data Collection Methods**

In this research, data collection techniques that used a questionnaire. Research data collection done by distributing questionnaires to the owned companies in Libya by email. The questionnaire consists of two parts. The first section contains a number of questions of a general nature. The second part, containing a number of questions relating to work experience, integrity, competence, commitment to the organization and the quality of the audit results.

### **Descriptive Statistics**

In this descriptive statistical method where the process to analyze the data by describing the sample data that has been collected in real conditions without the intention of making generally accepted conclusions. Descriptive statistics are generally used by researchers to provide information about the main characteristics of the study variables and data of the respondents. Descriptive analysis in this study treated with the Statistical Package for the Social Sciences 22 (SPSS 22).

**Test Data Quality**

**Test Reliability**

Reliability test technique use the value of reliability alpha coefficient. The decision making criteria is consider if the value of reliability alpha coefficient higher than 0,6 so that the variable is reliable.

**Tabel 1 Variable Reliability Test**

No.	Variabel	alpha Cronbach	Result
1	X1	0,902	Reliabel
2	X2	0,832	Reliabel
3	X3	0,785	Reliabel
4	X4	0,882	Reliabel
5	Y	0,889	Reliabel

Source: Examined primary data

Table 2. indicates the value of alpha cronbach in all variable is more than 0,6. From the former definition then all variables used for observation is reliable.

**Classical Assumption Test**

Therefore, the analysis tools will be used in this research is the analysis of multiple, it is necessary to test the assumptions required in the multiple regression analysis (Sekaran, 2003). Classic assumption test consists of normality test, multicollinearity, autocorrelation, and heteroscedasticity test.

**Regression Analysis**

Model testing using multiple regression analysis. This would show up as a relationship (correlation) between the occurrence of other events. Since there are more than two variables, the linear relationship can be expressed in a multiple linear regression equation. In this study using multiple regression analysis to determine the effect of independent variables (work experience, integrity, competence, and organizational commitment) on the quality of the audit results, the regression equations were used to test the hypotheses are as follows:

$$\text{The formula: } Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

**Hypothesis Testing**

**Test Coefficient Of Determination**

Coefficient of determination ( $R^2$ ) in essence is to measure the amount of ability in variation dependent variable models. Determination coefficient value is between zero and one. Small  $R^2$  value means the ability of an independent variable in explaining the variation in the dependent variable is very limited. Approximate value of the independent variables provide almost all the information needed to predict the dependent variations. In general, the coefficient of determination for the cross sections data is relatively low because of the large variation between each observation, where as for time series data bias has a high coefficient of determination (Sekaran, 2003).

**F Test**

F test is a test that tests simultaneously between the independent variables and the dependent variable.

**Validity Test**

The validity test done by using SPSS ver. 22.0 program, employ product moment correlation which resulting value of each question items with a thorough score item of questions as presented in the table below:

**Table 2 Variables Validity Test**

Item	r Test	Sig.	r Tabel	Result
X1.1	0.672	0.000	0.3	Valid
X1.2	0.519	0.003	0.3	Valid
X1.3	0.570	0.001	0.3	Valid
X1.4	0.726	0.000	0.3	Valid
X1.5	0.767	0.000	0.3	Valid
X1.6	0.845	0.000	0.3	Valid
X1.7	0.888	0.000	0.3	Valid
X1.8	0.816	0.000	0.3	Valid
X1.9	0.890	0.000	0.3	Valid
X2.1	0.594	0.001	0.3	Valid
X2.2	0.607	0.000	0.3	Valid
X2.3	0.712	0.000	0.3	Valid
X2.4	0.520	0.003	0.3	Valid
X2.5	0.527	0.003	0.3	Valid

X2.6	0.475	0.008	0.3	Valid
X2.7	0.656	0.000	0.3	Valid
X2.8	0.539	0.002	0.3	Valid
X2.9	0.622	0.000	0.3	Valid
X2.10	0.656	0.000	0.3	Valid
X2.11	0.534	0.002	0.3	Valid
X2.12	0.567	0.001	0.3	Valid
X2.13	0.520	0.003	0.3	Valid
X3.1	0.622	0.000	0.3	Valid
X3.2	0.703	0.000	0.3	Valid
X3.3	0.692	0.000	0.3	Valid
X3.4	0.528	0.003	0.3	Valid
X3.5	0.551	0.002	0.3	Valid
X3.6	0.703	0.000	0.3	Valid
X3.7	0.572	0.001	0.3	Valid
X3.8	0.599	0.000	0.3	Valid
X3.9	0.546	0.002	0.3	Valid
X4.1	0.564	0.001	0.3	Valid
X4.2	0.596	0.001	0.3	Valid
X4.3	0.705	0.000	0.3	Valid
X4.4	0.707	0.000	0.3	Valid
X4.5	0.598	0.000	0.3	Valid
X4.6	0.603	0.000	0.3	Valid
X4.7	0.639	0.000	0.3	Valid
X4.8	0.705	0.000	0.3	Valid
X4.9	0.620	0.000	0.3	Valid
X4.10	0.566	0.001	0.3	Valid
X4.11	0.598	0.000	0.3	Valid
X4.12	0.613	0.000	0.3	Valid
X4.13	0.591	0.001	0.3	Valid
X4.14	0.606	0.000	0.3	Valid
X4.15	0.533	0.002	0.3	Valid
Y1	0.718	0.000	0.3	Valid
Y2	0.729	0.000	0.3	Valid
Y3	0.844	0.000	0.3	Valid
Y4	0.759	0.000	0.3	Valid
Y5	0.771	0.000	0.3	Valid
Y6	0.805	0.000	0.3	Valid
Y7	0.580	0.001	0.3	Valid
Y8	0.643	0.000	0.3	Valid
Y9	0.722	0.000	0.3	Valid

Source: Examined primary data

**T Test**

t test is a test used to determine the partial effect of the independent variables with the dependent variable.

**III. Result Of Research**

**Respondent Characteristic**

Data of respondent characteristic based on the age can be seen in the Table 3. below:

**Table 3 Respondent Characteristic based on the Age**

No.	Age	Frequency	Percentage (%)
1	21 – 30 years of age.	20	24.39
2	31 – 40 years of age	32	39.02
3	41 – 50 years of age.	16	19.51
4	>50 years.	14	17.07
<b>Total</b>		82	100

Data of respondents characteristic based on the gender served in the Table 4. below:

**Table 4 Gender**

No.	Gender	Frequency	Percentage (%)
1	Male	64	78.05
2	Female	18	21.95
	<b>Total</b>	82	100

**Regression Equation**

**Table 5 Regression Equation**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.101	3.389		.325	.746
	X1	.201	.075	.260	2.685	.009
	X2	.165	.082	.227	2.007	.048
	X3	.217	.101	.224	2.157	.034
	X4	.150	.069	.222	2.170	.033

According to Table 5. we obtain the regression equation as follows :

$$Y = 1.101 + 0.201 X_1 + 0.165 X_2 + 0.217 X_3 + 0.150 X_4$$

Regarding to the interpretation above. the work experience, integrity, competence, commitment to the organization has positive influence toward quality of audit results. In other words. if there is the increasing of work experience, integrity, competence, commitment to the organization increase, then it will be followed with the escalation of quality of audit results.

**Determination Coefficient (R<sup>2</sup>)**

Coefficient of determination is used to calculate the influence or contribution of independent variable toward dependent variable. The result of adjusted R<sup>2</sup> is 0.562. Means that 56.2% Quality of audit results variable will be influenced by another independent variable which are: work experience, integrity, competence, commitment to the organization. Whereas another 43.8% of quality of audit results variable will be influenced by another variable undscribe in this study. R values (coefficient correlation) is 0.750. correlation value indicating the relation of independent variables such as work experience, integrity, competence, commitment to the organization with quality of audit results is consider as strong category.

**Hypothesis Test**

**Hypothesis I (F Test)**

According to Table 6. F test is 24.739. While F Table ( $\alpha = 0.05$  ; db regresi = 4 : db residual = 77) is 2.490. Because F test > F Table which is 24.739 > 2.490 or sig F value (0.000) <  $\alpha = 0.05$  then regression model analysis is significant. It means. H<sub>0</sub> is rejected and H<sub>1</sub> accepted. Thus. dependent variable (Quality of audit results) influenced significantly by independent variable (work experience, integrity, competence, commitment to the organization).

**Table 6 F test**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	657.774	4	164.443	24.739	.000 <sup>a</sup>
	Residual	511.836	77	6.647		
	Total	1169.610	81			

a. Predictors: (Constant), X4, X1, X3, X2

b. Dependent Variable: Y

Source: Primary data analysis

**Hypothesis Ii (t test / Parsial)**

**Table 7 T test / Partial**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.101	3.389		.325	.746
	X1	.201	.075	.260	2.685	.009
	X2	.165	.082	.227	2.007	.048
	X3	.217	.101	.224	2.157	.034
	X4	.150	.069	.222	2.170	.033

**Source : Primary data analysis**

Independent variable has significant influence to Quality of audit results simultaneously and partially. From those three variables. the most dominant variable which influence the Quality of audit results is work experience because it has the most value of coefficient and t count.

**IV. Discussion**

According to the results of this study, Competencies of an Internal Audit team to Quality of audit results was significant (0,009) and positive correlation. This result related to environment of work in the company. both experiences acquired through long working period, and through frequency of the audit engagement, affect audit quality. Long tenure of audit job leads to an auditor gaining more general professional experience, which in turn enables the auditor to acquire more competency. On the other hand, frequency of the audit work leads the auditor to amass client specific experience. However client specific experience can lead to two counteracting effects on audit quality. On the one hand it would enable an auditor to gain more specific knowledge of the client’s business, systems, and risks, which in turn would lead to high audit quality (Knapp, 1991).

Integrity to Quality of audit results was significant (0,048) and positive correlation. This result related to environment of work in the company. Integrity exists between the cause and effect of the hypothesis by way of its methods and measures. Where the results of the test do not match, the exact causal relationship delineated in the hypothesis does not exist. The auditor has to be honest and straight in all his professional relations; this requires that his name should not be linked to any distorted or misleading report or information or accounts prepared with negligence, incomplete or a kind of ambiguity leads to misleading (Thunaibat, 2010 , p 111). It also includes integrity, honesty, fairness and trust (Dahdouh et al, 2012, p 87). To keep confidence in the auditor by the public opinion, the auditor must perform all the professional responsibilities with the utmost integrity (Arens&Loebbecke, 2000, p.83). The ethical criteria require integrity in winning customers, maintaining the dignity of the profession in addition to the cooperation with his colleagues in all matters (Muhammad, 2011, p 0.218).

Competence to Quality of audit results was significant (0,034) and positive correlation. This result related to environment of work in the company. Social competence is the foundation upon which expectations for future interaction with others is built, and upon which individuals develop perceptions of their own behavior. Often, the concept of social competence frequently encompasses additional constructs such as social skills, social communication, and interpersonal communication. Watkins et al. (2004) proved that auditor competence to find and eliminating material misstatement and manipulation in financial statements effect on audit quality. Furthermore, Lee and Stone (1995) also proved that competence and independence effect on audit quality. Perry (1984) also proved that there are four factors that affecting audit quality namely budget scope, incompetent, critically evaluate the transaction, and not independent. Incompetent and independent is the dominant factor affecting audit quality.

According to the results of this study, Organizational Commitment to Quality of audit results was significant (0,033) and positive correlation. This result related to environment of work in the company. Organizational social change theory suggests that the general beliefs employees form about how much the organization values their contributions aid in employees developing a reciprocity norm to care about the organization and help it achieve its goals to create a fit commitment. Greenfield et al. (2007) proved that high organizational commitment can become a factor to increase competence and independence of auditor. Study results of Shaub et al. (1993) concluded that one important component of this commitment is basis of professional standards and ethics are used as the basis for public accounting practice so can increase auditor competence and independence in decision making.

## V. Conclusion

1. The test results show Work experience ( $X_1$ ) has significant influence toward Quality of audit results.
2. The test results show Integrity ( $X_2$ ) has significant influence toward Quality of audit results.
3. The test results show Competence ( $X_3$ ) has significant influence toward Quality of audit results.
4. The test results show Commitment to the organization ( $X_4$ ) has significant influence toward Quality of audit results.
5. Regarding to the result of t test, the variable Work experience has the biggest value of t hitung and beta coefficient. Hence, the Integrity variable has the strongest influence instead of another variables so that variable Work experience has a dominant influence toward Quality of audit results

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