Experience of Public Accountant and Independence of Public Accountant Affect Public Accountant's Work Results Quality and The Implications on Public Accounting Firm Reputation

Abstract
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A lot of work from the public accounting firm is just as justification of the irregularities which was committed by his client. Experience of Public Accountant , Independence of Public Accountant, Public Accountant's Work Results Quality and Public Accounting Firm Reputation are questionable. Public Accountant position as an independent party providing the fairness opinion on the financial statements and the audit profession is a profession of public confidence also started to be questionable. Public accountant is an accountant who used his work to the public or the general public, because the public accountant is a professional who has the responsibility to maintain public confidence.

Objects in this study are Experience of Public Accountant, Independence of Public Accountant, Public Accountant Work Results Quality and Public Accountting Firm Reputation. The research method in this study is descriptive verification, type of research is Basic and Applied Research, the unit of analysis is 40 Public Accounting Firms medium and Large-Scale in Indonesia, data collection techniques are the primary data and secondary data with Path Analysis test equipment.

The results of this study shows that Experience of Public Accountant and Independence of Public Accountant affects on Work Results Quality of Public Accountant, Work Results Quality of Public Accountant affects to the Public Accounting Office Reputation

Key words: Experience of Public Accountant, Independence of Public Accountant, Public Accountant's work Results Quality and Public Accounting Firm's Reputation

1. Introduction

Many public accounting firms make many companies double reports meaning fraudulent practice by making financial double reports (double book keeping) including the company that has become a public company. The finance minister criticized public accountant who has an opinion on such statements due to public accountant has been the party to fraud, besides that Anwar Nasution (2006) says that many public accounting firms who carelessly make audit reports, and many public accounting firms work only as justification for irregularities by his client.

Public accountant is an accountant whose work is used to the public or a specific group of public, can be the government, investors, capital market participants, or the general public. Public accountant is a professional who has the responsibility to maintain public confidence through competence in testing and inspection of the company's financial transactions independently and objectively. This test is intended to obtain professional assurance whether the financial statements present the company has a reasonable financial position and results of operations of the company at the time and a certain period, based on the applicable standard (Erry Riyana Hardjapamengkas: 2002: 1), so that may have implications for the firm's reputation (Public Accounting Office) because it is considered to have an influence on the public accounting work quality.

Public Accountant's Work Results Quality generated for implementing audit process in accordance with the rules, such as delivered by Hendry Simamora (2002:3) explains that auditing plays a vital role in the decision-making process by providing objective and independent reports over the reliability of the information, the reliability of the information provided by Public Accountant is useful to reduce the risk. According to Hendry Simamora anyway (2002:7) auditing can also increase the value of information, which is generated by the accounting process by evaluating the information, the accounting ultimate goal is the communication of financial information which is relevant and reliable that is useful for decision making. Auditing is a systematic process, auditing is a logical approach, aimed and structured for decision making, auditing is not a process of unplanned and haphazard, in conducting the audit, the auditor is required to follow the standards called generally accepted auditing standards (Hendry Simamora, 2002: 4).

2. Experience of Public Accountant

Libby and Frederick (1990: 20) stated that the auditor's work is a job that involves expertise (expertise), one's skills that can be gained from the experience. The more experienced an auditor, the more he is able to produce a better performance in tasks that are more complex. The results of the Jeffrey and Weatherholt study (1996) showed that a person with more experience in the field has more things that are stored in memory and can develop a good understanding of the events. While Butt (1988) revealed that an experienced auditor will make a better judgment in professional tasks than inexperienced auditors.

Bonner, Libby, and Nelson (1996: 52) states that increased knowledge can be gained from the training. Therefore, the experience of auditing has been viewed as an important factor in predicting the performance of public accountant, so that the experience is included as one of the requirements in obtaining a license to become public accountant.

Auditor experience will improve their competence in carrying out each assignment. Experienced auditors use a more rigorous analysis, detailed, and coherent in detecting error symptoms compared with inexperienced auditors (Sularso and Ainun Na'im, 1999:21). Audited financial statements experience has a significant influence on audit quality (Mardiasmo and Wiwiek Utami, 1993:26). The experience will be a positive influence on the auditor's knowledge about the types of different errors that he knew (Putri Noviyani and Bandi, 2002:44). Experience about the client's industry will enhance the ability to suspect an error in performing analytical procedures (Wright & Wright, 1997:32). Experience of auditors in detecting errors can increase the auditors' possibility to provide a correct explanation in the analytical procedure (Ed O'Donnell, 2002:66). From the description above it can be concluded indicators for Public Accounting experience in this study are the knowledge, the length of accountants working in public accounting firms and the presence of training.

3. Independence of Public Accountants

Mautz and Sharaf (1993:205) define the independence of public accountants in terms of the work quality on the financial statements. The independence include: (1) the self-confidence in some people who are professionals. Independence of mental attitude which means free from the influence, not controlled by other party, and not dependent on others. The independence also means the presence of honesty in the auditor in considering the fact and the existence of an objective consideration within the auditor to formulate and express his opinions.

Mautz and Sharaf (1993:93) give some indicators of the independence of public accountants. The indicators are grouped into three dimensions: the independence of the audit program, the independence of the verification, and independence in reporting.

The independence of public accountants includes two aspects, namely: (1) the independence of mental attitude, and (2) the independence of appearance (Arrens, et al, 2010:48). Independence of mental attitude means that there is honesty in the accountant him self in considering the facts and consideration of objective impartiality inner the accountant in stating his opinion. Independence of the appearance means there is an impression of the community that the public accountants are independent to act so public accountants should avoid factors that may lead people to doubt his freedom. Independence of appearance related to the public perception of the independence of public accountants (Mautz and Sharaf, 1993:204-205).

The independence set out in the Professional Ethics Code of Public Accounting (IAPI: 2009:42-43) requires each practitioner to be independent in mind and independent in appearance. Independence in mind is a mental attitude that allows the expression of thought which is not influenced by things that can not be influenced by things that can interfere with professional judgment, allowing an individual to act with integrity and objectively, and apply professional skepticism. Independence in appearance is the attitude or actions to avoid situations that could lead to a third party (the rational party and have knowledge of all relevant information, including the applied prevention) doubts on integrity, objectivity, or public accountant skepticism.

From the description above it can be concluded the indicator to Independence of Public Accountant in this study is independence in mental attitude, independence in appearance and independence in mind.

4. Public Accountant's Work Results Quality

The definition of the public accountant's work quality in Diani Mardisar and Ria Nelly Sari (2007:11), is the number of correct responses given by a person in completing a job compared to a standard work result or predetermined criteria, while according to Bambang Wahyudi (2002: 101), an evaluation is conducted periodically and systematically about performance/position (job performance) of a workforce, including his potential development.

De Angelo in Meutia (2004: 333-350), defines audit quality as: the possibility that the auditor will discover and report a breach in the client's accounting system. Findings violation audit quality measure related to the knowledge and abilities of auditors, while reporting violations depends on the auditor impulse to reveal the offense. This impulse will depend on the independence that the auditor owned.

Suryanita Weningtyas, et al. (2007: 4), the auditor work quality can be seen from how far auditors carry out audit procedures listed in the audit program.

Miftahul Huda (2000: 42) "that the job satisfaction of auditors who are at large public accounting firms and small influenced, one of which by the supervision actions performed such as leadership and menthoring (leadership and menthoring), working conditions (working conditions), and the assignment (assigments, these factors may affect the level of job satisfaction either individually or as a whole of the factors that exist ".

Mardiasmo (2002: 121) states that performance measurement is essential for assessing accountability in organizations and managers to produce better public services.

The quality of work can be measured by the following instruments:

1. Quality (good/bad) the work results completed by the employee over the job given by supervisor.
2. Satisfaction assignor (supervisor) by an employee's work as evidence to carry out the instructions correctly.
3. Promptness in completing assignments given by supervisor.

Wildagdo, in Christiawan et.al (2002: 79-92), states that the satisfaction of the client or employer can be assessed with the following seven components: "There are seven audit qualities significantly effect on client satisfaction, namely (1) the attributes of experience conducting audits, (2) the attributes of understanding the client industry, (3) the attributes of responsive to the client needs, (4) the attributes of inspection in accordance with auditing public standards, (5) the attributes of a strong commitment to audit quality, (6) the attributes of involvement the audit leader to the examination, and (7)the attributes of doing field work properly ".

Libby, Lipe and Kennedy in Diani Mardisar and Ria Nelly Sari (2007:12), states that: "The work complexity can be as instrument in improving the work quality. Within the meaning that certain work complexity may affect the effort expended by the auditor ".

Siti Jamilah, et al (2007:2) states that in order to improve the work results of the auditor's assessment, ie the auditor perspective in response to the information related to the auditing responsibilities and risks that will be faced by auditors in connection with the judgment he made. Factors affecting the auditor perception to response and evaluate this information such as knowledge factors, auditor attitudes to obtain and evaluate information as well as the task complexity in conducting the examination.

From the description above it can be concluded that indicator for the work quality of the public accountant is the work quality, client satisfaction, timeliness and the work complexity.

5. Public Accounting Firm Reputation

Definition of Public Accountants by Sukrisno Agoes (2007: 47) states that:

"Public Accountant is an accountant who has the permission from the minister of finance or other competent authority to carry out the practice of Public Accountants". According to the Minister of Finance Regulation No. 17/PMK.01/2008 on Public Accounting Services, stated that:

"Public Accountant is an accountant who has obtained permission from the finance minister to provide the services as stipulated in the regulations of the Minister of Finance No. 17/PMK.01/2008 on Public Accounting Services."

From the above two definitions, it can be concluded that Public Accountant is a person who has obtained permission from the minister of finance to run the practice of Public Accountants, as stipulated in the regulations of the Minister of Finance No. 17/PMK.01/2008 on Public Accounting Services to meet the needs of the users financial information.

Public Accountant under the auspices of the Public Accounting Office, the definition of public accounting firm in accordance with Minister of Finance Regulation No. 17/PMK.01/2008 on Public Accounting Services stated

> "Public Accounting Firm is business entity that has obtained permission from the Minister of Finance as a conduit for Public Accountant in providing services".

Public Accounting Firm Reputation will determine the credibility of the financial statements, when:

"Reputable accounting firm to perform an audit expected to be more efficient and have greater flexibility to complete the audit as scheduled. Auditors who work on large public accounting firm are seen as a highly reputable auditors. KAP which has good reputation generally has greater resources (competencies, skills, and abilities of auditors, facilities, systems and auditing procedures which are used) compared with KAP unfavorable reputation ".

While Hendry Simamora (2002:118), states that there will be built a good reputation for public accountant through the implementation of work quality and the recognition by the client.

According to (Boynton et al., 2001: 101) the audit completion time by the auditor who has a good reputation tends to be shorter. One reason is because the firm has a qualified staff. The appointment of staff is an important issue in various stages of implementation of audit work. Designated staff must have knowledge (knowledge), skills (skills) and capacity (ability).

From the description above it can be concluded indicator for the public accounting firm's reputation is competent Public Accountants, public accounting office facilities, good internal control systems, procedures and timeliness of completion.

6. Theoretical framework

Previous studies, the merchant results (1989) that the more experienced auditor will have a better ability to identify errors in conducting analytical study and the higher level of independence, while according to Libby and Frederick (1990) The more experienced auditors, the more it can produce various kinds of allegations in explaining the audit findings, and according to Tubbs (1992) an independent auditor who experienced is more sensitive to detect unusual errors on findings in the audit, according to Davis (1996) experienced and independent auditor indicates that the higher level of selective attention toward relevant information.

Experienced of Public Accountant has enough knowledge about the audit, works in public accountant firms more than 2 years and always follows the training as well as the Public Accounting is Independent, public accounting independence can be seen from the attitude, appearance and thought, then the Public Accountants can produce work quality as in fulfilling the audit would be optimal, timeliness in completing the audit, the client is satisfied with the work. Based on the framework description above, it can be described in the following framework:

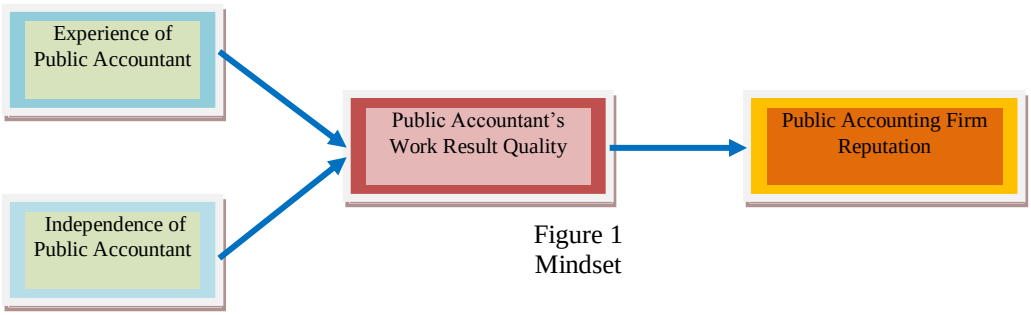


Figure 1
Mindset

Based on the above framework, it can be formulated several hypotheses in this study, namely:

Hypothesis 1 Experience of Public Accountant and Independence of Public Accountant affects on Public Accountant's Work Results Quality

Hypothesis 2 Public Accountant's Work Results Quality affects to the Public Accounting Firm Reputation.

7. Research Methods

Object in this study is a Experience of Public Accountant, Independence of Public Accountant, Public Accountant's Work Results Quality and Public Accounting Firm Reputation. The research method in this study is descriptive verification, type of research is in Basic and Applied Research, the unit of analysis is 40 Public Accounting Firms Medium and Large-Scale in Indonesia, unit of observation in this study is a senior or a senior auditor in charge, senior auditor or senior in charge is a qualified auditor to assume responsibility on planning and conducting audits, and preparation of the audit report draft, which will be reviewed and approved by the manager and partner, usually senior auditors have experience of working in the public accountant firm of at least 2 years (Hendry Simamora, 2002:24 and Arens, 2010:41). Data collection techniques are the primary data and secondary data with Path Analysis test equipment.

The data in this study using the census, population in this study are all accountant firms medium and large-scale located in Indonesia, according to the Directory of Public Accounting Firm (KAP) and the Public Accountants (AP) in 2010 compiled by the "Institute Akuntan Publik Indonesia" (IAPI) in collaboration with the center of General Secretary of Indonesia Republic Finance Department and Accounting Guidance and Appraisal Services, in Indonesia there are 40 public accounting firms medium and large-scale for the reason that the public accounting firm with medium and large scale has a good reputation. The accounting firm with medium and large scale is a firm which has 4 partners to above (Mustafa, 2009). Given the data collection is done by using a questionnaire, the seriousness of the respondents in answering the questions is very important in this study.

Legality or validity of the social research results is largely determined by the measuring instruments used. If the measuring instruments used are not valid and can not be trusted then the research results obtained would not describe the real situation. To overcome this requires two kinds of tests, namely: (1) *Test of validity* (test validity), and (2) *Test of reliability* (test reliability), in order to test the sincerity of respondents' answers. The data used to do *test of validity* and *test of reliability* obtained from the *pre-test*.

8. Discussion

There are two models that will be tested using path analysis (*path analysis*), the two models are as follows:

The first model to be tested is the influence experience of public accountant and indepence of public accountant on public accountant's work result quality, either jointly or partially. Based on the results of data processing using the software LISREL 8.7 was obtained path coefficient from each independent variable of public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia as follows.

Table 1
Each Path Coefficients of Independent Variables on the public accountant's work result quality

Independent Variable	Path Coefficient	t_{count}	
X_1	0,530	4,536	R^2 = 0,433
X_2	0,249	2,130	

Sources: Path Output Appendix

Through the determination coefficient (R2) can be seen that both the two independent variables (experience of public accountant and independence of public accountant) contribute (influence) of 43.3% of the public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia. While the remaining 56.7 %, is the influence of other factors beyond the two independent variables. Visually, path diagram influence of experience of public accountant and independence on public accountant of public accountant's work result quality is shown in the following figure :

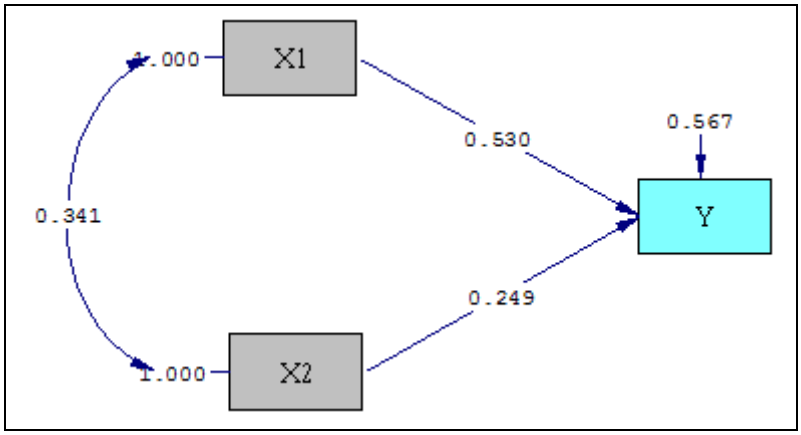


Figure 2
First Model Path Diagram

Once the path coefficients are calculated, the next to prove whether experience of public accountant and independence of public accountant have significant effect either simultaneously or partially on public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia, then testing the hypothesis. Testing begins of testing hypotheses simultaneously (together) and continued with partial testing.

1) Simultaneous Testing.

Statistics Hypothesis:

H_0 : All $\rho YX_i = 0$ i = 1&2 — Experience of public accountant and independence of public accountant simultaneously do not affect public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia.

H_1 : Exists $\rho YX_i \neq 0$ i = 1&2 — Experience of public accountant and independence of public accountant simultaneously affect public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia.

Hypothesis testing is done through the F-test statistics of provision reject Ho if F_{count} is greater than the F_{table}, or otherwise accept Ho if F_{count} is less than or equal to the F_{table}. Through the determination coefficient value (R^2 value) can be calculated the F value with the following formula.

$$F_{count} = \frac{(n-k-1)R^2_{Y(X_1X_2)}}{k(1-R^2_{Y(X_1X_2)})}$$

$$F_{hitung} = \frac{(50-2-1)\times 0{,}433}{2\times(1-0{,}433)}$$

$$= 17{,}95$$

Then from F_{table} for a significant level of 0.05 and free degree (2&47) obtained an F_{table} value of 3.195. Because of the research results obtained by F_{count} (17.95) and greater than the F_{table} (3.195), then the error rate of 5 % so it was decided to reject H_0 that H_1 is accepted. So based on the test results it can be concluded that **experience of public accountant and independence of public accountant simultaneously affect public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia.**

2) Partial Testing.

Because the results of simultaneous testing concluded there is a significant effect, partial testing is then performed to test whether partial experience of public accountant and independence of public accountant affect public accountant's work result quality. To test the partial path coefficients used t-test statistic which is compared with the t value of the table at error level 5% and 47 free degree in the two-way test is equal to 2.012

a) The effect experience of public accountant on public accountant's work result quality

Hypothesis:

$H_0 : \rho YX_1 = 0$ Partial experience of public accountant does not affect public accountant's work result quality on the 40 medium and large-scale public accounting firms in Indonesia.

$H_1 : \rho YX_1 \neq 0$ Public experience of public accoutant partially affects on public accountant's work result quality in 40 public accounting firms medium and large-scale in Indonesia.

Table 2
The Effect of Testing Results of Experience of accountant public on public accountant's work result quality

Path Coef.	t_{count}	t_{table} (db:47)	Ho	H_1
0,530	4,536	2,012	rejected	accepted

Based on the above test results can be seen t_{count} value of experience of public accountant variable (4.536) is greater than t_{table} (2.012). Since the value of t_{count} is greater than t_{table} then the error rate of 5 % was decided to reject the H_o that H_1 is accepted. So based on the test results it can be concluded that experience of public accountant affects public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia. The results of the tests provide empirical evidence that the more experience that a public accountant will make the work result quality of public accountants better.

Great influence experience of public accountant to public accountant's work result quality calculated as follows.

1. The direct effect experience of public accountant to public accountant's work result quality = $(P_{YX_1})^2$ = (0.530) x (0.530) = 0.281 **(28.1%)**
2. The indirect effect experienceof public accountant to public accountant's work result quality as related to public accounting independence = P_{YX_1} x $r_{X_1X_2}$ x P_{YX_2} = (0.530) x (0.341) x (0.249) = 0.045 **(4.5%)**.

So the total effect experience of public accountant to public accountant's work result quality = 28.1% + 4.5% = **32.6%** with a positive direction, meaning that 32.6% change in public accountant's work result quality can be explained or caused by function or role experience of public accountat.

b) The influence of independence of public accountat on public accountant's work result quality

Hypothesis:

$H_0 : \rho YX_2 = 0$ Independence of public accountat partially does not affect public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia.

$H_1 : \rho YX_2 \neq 0$ Public Independence og public accountat partially affects public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia.

Table 3
The Test Results Effect Independence of Public Accountat on Public Accountant's Work Result Quality

Path Coef.	t_{count}	t_{table} (db:47)	Ho	H_1
0,249	2,130	2,012	Rejected	Accepted

Based on the above test results can be seen t_{count} value of independence of public accountat variable (2.130) is greater than t_{table} (2.012). Since the t_{count} value is greater than t_{table} then the error rate of 5% was decided to reject the H_o that H_1 is accepted. So based on the test results it can be concluded that the independence of public accountat affects on public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia. The results of the tests provide empirical evidence that the higher independence of public accountat improves public accountant's work result quality.

Great influence independence of public accountat on public accountant's work result quality is calculated as follows.

1. The direct effect of independence of public accountant on public accountant's work result quality = $(P_{YX_2})^2$ = (0.249) x (0.249) = 0.062 **(6.2%)**
2. Indirect impacts independence of public accountat on public accountant's work result quality as related to experience of public accountat = P_{YX_2} x $r_{X_1X_2}$ x P_{YX_1} = (0.249) x (0.341) x (0.530) = 0.045 **(4.5%)**.

So the total effect independence of public accountat on public accountant's work result quality on 40 public accounting firms medium and large-scale in Indonesia = 6.2% + 4.5% = 10.7**%** with a positive direction, meaning that 10.7% change in public accountant's work result quality can be explained or caused by independence of public accountat.

The second model to be tested is public accountant's work result quality influence on the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia. Based on the results of data processing obtained path coefficient from public accountant's work result quality on the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia as follows:

Table 4
Path Coefficients of Each Independent Variable on the Reputation of Public Accounting Firms

Independent Variable	Path Coefficient	t_{count}	R^2 = 0,519
Y	0,720	7,115	

Sources: Path Output Appendix

Through the determination coefficient (R2) can be seen that public accountant's work result quality contributes (influence) of 51.9% to the reputation of public accounting firms in 40 public accounting firms medium and large-scale in Indonesia. While the remaining 48.1 %, is the influence of other factors beyond the public accountant's work result quality. Visually, the effect path diagram of the public accountant's work result quality on the reputation of public accounting firms is shown in the following figure:

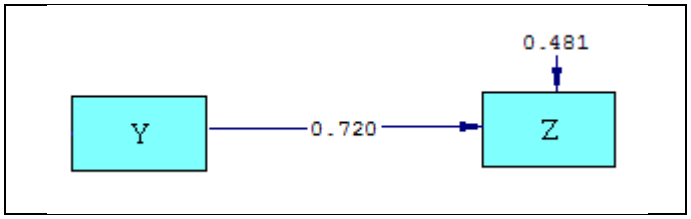


Figure 3
Path Diagram at the Second Model

Once the path coefficients are calculated, the next to prove whether public accountant's work result quality significantly affects on the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia, then testing the hypothesis as follows:

$H_0 : \rho ZY = 0$ Public accountant's work result quality partially does not affect the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia.

$H_1 : \rho ZY \neq 0$ Public accountant's work result quality partially affects the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia.

Table 5
The Effect Testing Results to Public Accountant's Work Result Quality on the Reputation of Public Accounting Firms

Path Coef.	t_{count}	$t_{table\ (db:48)}$	Ho	H_1
0,720	7,115	2,011	Rejected	Accepted

Based on the above test results can be seen t_{count} variable value of public accountant's work result quality (7,115) is greater than t_{table} (2,011). Since the value of t_{count} is greater than t_{table} then the error rate of 5% was decided to reject the H_o that H_1 is accepted. So based on the test results it can be concluded that **public accountant's work result quality significantly affects on the reputation of public accounting firms in the 40 public accounting firms medium and large-scale in Indonesia.** The results of the tests provide empirical evidence that the better public accountant's work result quality will increase the reputation of public accounting firms in 40 public accounting firms medium and large-scale in Indonesia.

9. Research Conclusion

1. Experience of Public Accountant and Independence of Public Accountant affects on public accountant's work result quality
2. Public accountant's work result quality affects the Reputation of Public Accounting Firms

10. Recommendations for Further Research

Expected to examine other variables in addition to Experience of Public Accountant and Independence of Public Accountant such as Competence of Public Accountant and Objectivity of Public Accountant

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