

The Influence of Professional Training and Auditor Experience on Auditor Performance at Public Accounting Firms

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Abstrak

Artikel ini bertujuan untuk menganalisis pengaruh pelatihan profesional dan pengalaman auditor pada kinerja auditor. Menggunakan data primer yang dilakukan dengan membagikan kuesioner, penelitian ini merupakan penelitian dengan metode kuantitatif yang diolah menggunakan SmartPLS 4.0. Dengan menggunakan metode pengukuran sample minimal milik Hair, terdapat 135 responden baik yang pernah bekerja pada Kantor Akuntan Publik (KAP) ataupun yang saat ini sedang bekerja pada Kantor Akuntan Publik (KAP) telah mengisi kuesioner yang dibagikan secara online. Hasil penelitian ini menunjukkan bahwa pelatihan profesional dan pengalaman auditor berpengaruh positif terhadap kinerja auditor. Penelitian ini berguna bagi peneliti untuk memahami pengaruh dari pelatihan profesional dan pengalaman auditor terhadap kinerja auditor, penelitian ini juga dapat digunakan sebagai sumber ide dan masukan bagi pengembangan penelitian selanjutnya.

Kata kunci: pelatihan profesional, pengalaman auditor, kinerja auditor, kantor akuntan publik, SmartPLS

Abstract

This research paper aims to analyze the influence of professional training and auditor experience factors on auditor performance. Using a quantitative method with PLS-SEM (Partial Least Squares – Structural Equation Modeling) which carried out using SmartPLS 4.0 software. Furthermore, the data source used in this research is primary data, using questionnaires. The minimum sample collection method was measured using the Hair sampling method. An online questionnaire was conducted, and there were 135 respondents who had worked or were currently working as auditors at a Public Accounting Firm, who were used as the sample of this research. The results of this research show that the professional training and auditor experience have a positive effect on auditor performance. The research is valuable for researchers to understand the influence of professional training and auditor experience on auditor performance. Furthermore, the results of this research can be a source of ideas and input for further research.

Keywords: professional training, auditor experience, auditor performance, public accounting firm, SmartPLS

I. INTRODUCTION

According to Minister of Finance Regulation Number 17/PMK.01/2008, a Public Accounting Firm (KAP) is a business entity that has obtained permission from the Minister as a forum for Public Accountants to provide their services. Public accountants are accountants who carry out work under a public accounting firm that provides professional auditing services to clients (Halim, 1995). In the process, an independent auditor under the Public Accounting Firm (KAP) will provide an opinion and judgment based on past, current, or future events. During the audit process, an auditor must be able to act as a mediator for other parties who have different interests. Therefore, in order for this to be realized, an auditor must always maintain his role as someone with integrity, independence, and objectivity toward his profession. Mulyadi & Puradiredja (1998) say that a performance auditor is an auditor who carries out an assignment to objectively examine the financial statements of a company or other organization to determine whether the financial statements are presented fairly under generally accepted accounting principles, in all material respects, the financial position and results of the company.

In general standards it has been stated that audits must be carried out by someone or several people who have expertise. One effort to improve the performance competency of an auditor can be through professional training and work experience. According to Anggriawan (2014), an experienced auditor is an auditor who is able to detect, understand, and even find the causes of these frauds. Work experience for auditors is essential because auditors with sufficient experience will find it easier to carry out their daily work compared to auditors who have no experience. It is also explained in the Generally Accepted Auditing Standards (GAAS) that adequate education and experience in the field of auditing are required as the main requirements for conducting an audit. According to Rahmawati & Kuntadi (2023), Competencies are defined as those personal aspects of a worker that enable him or her to achieve superior performance. In these terms, Rahmawati & Kuntadi (2023) also said that competency is related to the professional skills possessed by auditors as a result of formal education, professional examinations or participation in training, seminars or symposiums. The training itself can be carried out with the help of a third party, such as a professional organization, or it can also be carried out by the public accounting firm itself.

Based on the previous research, Sumantri (2024) and Wintari et al. (2022) state that the auditor's experience has no effect on the auditor's performance. In his research, Sumantri (2024) said that although the auditor's experience does not have a significant effect on the auditor's performance, it does not rule out the possibility that other factors besides experience, such as professional ethics, independence or expertise, may have a greater impact on the auditor's performance. Besides that, Wintari et al. (2022) in their research also stated that good auditor performance is not based on work experience, but auditor performance will be good if it is based on a high professional attitude. Furthermore, research conducted by Rizqia & Dedi (2016) came to a different conclusion. It was stated in his research that the auditor's experience has an influence on the auditor's performance. This means that if the more experience an auditor has, the auditor will also show good and maximum performance.

Apart from the auditor experience variable, the professional training variable also shows inconsistent results. Adlitama et al. (2024) and Rizqia & Dedi (2016) in their research said that professional training has an influence on auditor performance, where if the training the auditor has is high enough, the auditor will be able to show maximum performance. However, the case is different from research by Hayati et al. (2020), the results show that auditor performance is not influenced by professional training. This is stated because the knowledge provided in training is not sustainable with its application in the daily world of work, so training does not actually help auditors improve their performance.

Therefore, based on the explanation above, the author is interested in re-examining this matter because there are still research results that are contradictory or inconsistent with one another. From the results of previous research regarding auditor performance, this provides an opportunity for researchers to re-examine the variables that influence auditor performance, especially the professional training and auditor experience factors.

II. METHOD

The type of research used in this research is quantitative methods that focus on collecting numerical data and analyzing them in the form of statistics to test hypotheses. The population that is used in this research is auditors who work at Public Accounting Firms in Indonesia with a minimum of 1 year of experience as auditors. The sampling technique in this research was determined using the method proposed by Hair. According to Hair et al. (2011) the amount of the representative sample depends on the number of indicators. With the 7 total number of indicators, the result of minimum sample size is 70 sample. The primary data source will be used in this research, obtained directly from research respondents. In this case, researchers will

distributed questionnaires to auditors to obtain data directly through Google Forms and used scale of measurement by Rensis Likert with a score of 6-1 from strongly agree until strongly disagree.

There are independent variables and dependent variable that will be tested in this research. An independent variable or what is usually referred to as a free variable is a variable that has an influence on the dependent variable or dependent variable. In this research, the independent variables used are professional training and auditor experience. The professional training indicators used are satisfaction, utility, knowledge, application to practice, individual, and global. Furthermore, the auditor experience variable in this research is measured by working period, knowledge and skills level, mastery of work and equipment. Whereas, a dependent variable is a variable that depends on an independent variable. In other words, the value of the dependent variable will be influenced by the independent variable. In this research, the dependent variable used is auditor performance. The auditor performance would be measured by quality, quantity, punctuality, effectivity, and independence.

The analysis technique used in this research is Partial Least Square (PLS) analysis assisted by the SmartPLS 4.0 application. Data analysis techniques which were carried out in this research are validity and reliability testing (convergent validity, discriminant validity, composite reliability), goodness of fit testing model (R-square and quality index test), and hypothesis test.

III. RESULT AND DISCUSSION

RESULTS

Questionnaire Data Description

The questionnaire in this research has been distributed since March 17, 2025, via a Google Forms link that was then shared by the author through several known contacts. The questionnaire was then filled out by the auditor in accordance with previously established criteria. During the distribution of the questionnaire, 135 respondents were collected. So, in this research, the number of questionnaires that will be used as research data is 135.

Characteristics of Respondents Based on Gender

The level of participation of respondents who participated in this research based on their gender is as follows:

Table 1 Characteristics of Respondents Based on Gender		
Type of Gender	Frequency	Percentage
Man	53	39.3%
Women	82	60.7%
Total	135	100%

Source: Processed primary data

Described in table 1, the characteristics of respondents based on gender were 53 people (39.3%) male and 82 people (60.7%) female. So, it can be concluded that the majority of respondents in this study were female.

Characteristics of Respondents Based on Age

The participation level of respondents who participated in this research was grouped into four age groups, with the data distribution as follows:

Table 2 Characteristics of Respondents Based on Age

Age Scale	Frequency	Percentage
18-30 years	78	57.8%
31-40 years	31	23%
41-50 years	18	13.3%
Above 50 years	8	5.9%
Total	135	100%

Source: Processed primary data

Based on table 2, data on the characteristics of respondents grouped by age shows that the 18-30 year age scale is 78 people (57.8%), the 31-40 year age scale is 31 people (23%), the 41-50 year age scale is 18 people (13.3%), and 8 people (5.9%) are respondents who are more than 50 years old. So it can be concluded that most respondents who participated in this research were aged 18-30 years.

Characteristics of Respondents Based on Education

The level of participation of respondents who participated in this research based on their latest education is as follows:

Table 3 Characteristics of Respondents Based on Education

Education	Frequency	Percentage
Bachelor (S1)	111	82.2%
Master (S2)	21	15.6%
Doctor (S3)	1	0.7%
Others	2	1.5%
Total	135	100%

Source: Processed primary data

From the data listed in Table 3, there are four groupings of respondents' education levels. Respondents with a final educational level of bachelor's degree amounted to 111 people (82.2%), a master's degree amounted to 21 people (15.6%), a doctoral degree amounted to 1 person (0.7%), and a total of 2 people (1.5%) for educational levels other than the three criteria. Thus, it is concluded that the majority of respondents have a bachelor's degree based on educational characteristics.

Characteristics of Respondents Based on Job Position

The level of participation of respondents who participated in this research based on job position is as follows:

Table 4 Characteristics of Respondents Based on Job Position

Job Position	Frequency	Percentage
Junior Auditor	75	55.6%
Senior Auditor	39	28.9%
Supervisor	15	11.1%
Manager	5	3.7%
Others	1	0.7%
Total	135	100%

Source: Processed primary data

Based on Table 4, it shows that the characteristics of respondents at the position level show that there are 75 respondents in junior auditor positions (55.6%), 39 people in senior auditor positions (28.9%), 15 people in supervisor positions (11.1%), 5 people in manager positions (3.7%), and 1 person in positions other than those mentioned above (0.7%). So, it was concluded that based on position characteristics, the majority of respondents in this study were junior auditors.

Characteristics of Respondents Based on Work Experience

The level of participation of respondents who participated in this research based on job position is as follows:

Table 5 Characteristics of Respondents Based on Work Experience

Work Experience	Frequency	Percentage
1-3 years	83	61.5%
More than 3 years	52	38.5%
Total	135	100%

Source: Processed primary data

It is stated in Table 5 that the characteristics of respondents based on length of work experience shows that there are 83 respondents with 1-3 years of experience (61.5%) while there are 52 respondents with work experience of more than 3 years (38.5%). Therefore, it was concluded that the majority of respondents in this study had 1-3 years of work experience.

Partial Least Squares Model

Hypothesis testing in this research was carried out using Partial Least Square (PLS) analysis with the assistance of the SmartPLS 4.0 application program. The following is a schematic of the PLS program model used:

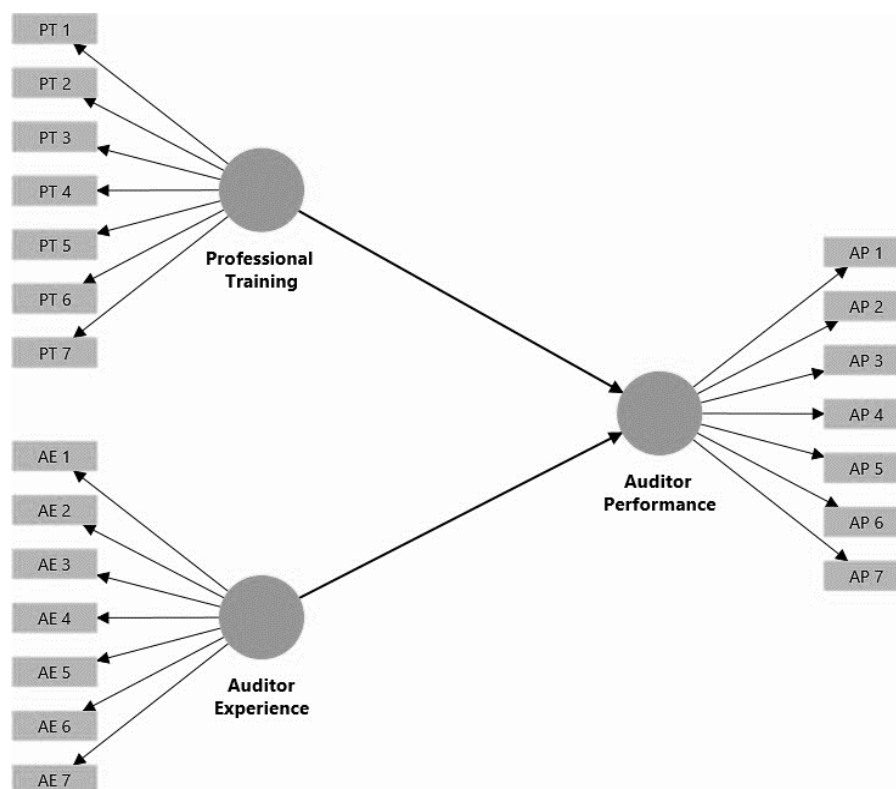


Figure 1. Partial Least Squares Model

Validity and Reliability Testing

Convergent Validity

The convergent validity test is carried out using the value of the outer loading or outer factor. An indicator can be declared good if it has an outer loading value > 0.7 for each indicator. The following is the outer loading value for each indicator in this research variable:

Table 6 Outer Loading Output

	Professional Training	Auditor Experience	Auditor Performance
PT 1	0.791		
PT 2	0.755		
PT 3	0.747		
PT 4	0.744		
PT 5	0.759		
PT 6	0.759		
PT 7	0.72		
AE 1		0.743	
AE 2		0.764	
AE 3		0.769	
AE 4		0.8	
AE 5		0.749	
AE 6		0.724	
AE 7		0.723	
AP 1			0.736
AP 2			0.714
AP 3			0.807
AP 4			0.724
AP 5			0.702
AP 6			0.732
AP 7			0.81

Source: Processed primary data

The table above states that the results of the convergent validity test for each variable indicator have an outer loading value of > 0.7 . Thus, it is concluded that all of these indicators are valid for use in research and are suitable for further analysis.

Discriminant Validity

The discriminant validity test can be carried out using several methods, one of which is using the value of the Average Variance Extracted (AVE). Each indicator can be declared to have a good discriminant validity value if the AVE value is > 0.5 . The following are the results of the AVE values for each research variable:

Table 7 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Professional Training	0.568
Auditor Experience	0.568
Auditor Performance	0.559

Source: Processed primary data

In accordance with the table above, the Average Variance Extracted (AVE) value for each variable is > 0.5 . Thus, it is concluded that each variable is conceptually different from the others.

Composite Reliability

The composite reliability test is a method for testing the reliability of variable indicators. A variable can be said to be reliable if it has a composite reliability value > 0.7 . The following are the composite reliability values for each variable in this research:

Table 8 Composite Reliability	
	Composite Reliability
Professional Training	0.902
Auditor Experience	0.902
Auditor Performance	0.898

Source: Processed primary data

Based on the output table above, there are two types of composite reliability. However, to measure reliability in this research, composite reliability (ρ_c) was used. This is because researchers want to measure the reliability of each indicator from various constructs. In Table 8, the composite reliability value for all variables is > 0.7 . So, it is concluded that each variable has good reliability.

Goodness of Fit and Model Fit Test

R-squared

The R-squared value test is carried out to assess how well the independent variable can explain the dependent variable. The R-Square rating scale can be seen based on each criterion. The criteria are that if the R-Square value is 0.75, then it is categorized as a strong category, the moderate category if the R-Square value is 0.50, and the weak category if the R-Square value is 0.25. The following is the R-squared value for the dependent variable in this study:

Table 9 R-squared Testing	
	R-Square
Auditor Performance	0.618

Source: Processed primary data

Based on the results of the analysis using the bootstrapping method, the R-squared value for the dependent variable, auditor performance, was obtained at 0.618. This shows that the auditor performance variable can be explained by professional training and auditor experience by 61.8%, which is included in the moderate category.

Quality Index Test

Quality index testing evaluated how well the model can predict data and measure model suitability. One model that can be used in quality index testing is the SRMR (Standardized Root Mean Square Residual) model. Hair et al (2021) stated that if the SRMR value is below 0.08, it indicates that the model built is suitable.

Table 10 SRMR Quality Index		
	Saturated Model	Estimated Model
SRMR	0.066	0.066

Source: Processed primary data

The attached Table 10 above shows that the SRMR value obtained in this study was 0.066, where this value is less than 0.08. Thus, it is concluded that the model built for this research is fit (suitable).

Hypothesis Testing

The hypothesis testing was carried out by referring to the comparison of T- statistics and T-table. Apart from that, hypothesis testing can also be done by referring to P-values. Hypothesis results will be accepted if the T-statistic value $>$ T-table (1.65) or if the P-value $<$ 0.05. The following are the results of hypothesis testing obtained through bootstrapping.

Table 11 Path-Coefficient Bootstrapping Hypothesis Testing

	T-statistics	P-values
Professional Training \rightarrow Auditor Performance	1.832	0.034
Auditor Experience \rightarrow Auditor Performance	2.061	0.02

Source: Processed primary data

Based on the data processing carried out by the researcher, the results obtained will be used to answer the hypothesis in this research. Hypothesis testing in this research was carried out by referring to T-statistics and P- values. The following are the results of the hypothesis test obtained:

1. Influence of Professional Training (X1) on Auditor Performance (Y). The hypothesis proposed is as follows:

H1: Professional Training has a positive effect on auditor performance.

Based on the results of the hypothesis test listed in Table 5.12 above, it shows that there is a positive influence between the Professional Training (X1) construct and Auditor Performance (Y) of 0.4 or 40%. This is proven by the T-statistic value, which is greater than the T- table, namely $1.832 > 1.65$. It is supported by P-values of 0.034, which is lower than 0.05. So, it can be concluded that H1 is accepted.

2. Influence of Auditor Experience (X2) on Auditor Performance (Y). The hypothesis proposed is as follows:

H2: Auditor Experience has a positive effect on auditor performance. In the hypothesis test results listed in Table 5.12 above, it is shown that the Auditor Experience (X2) construct has a positive influence on Auditor Performance (Y) of 0.452 or 45.2%. This is proven by the T- Statistics value, which is greater than the T-table, namely $2,061 > 1.65$. It is also supported by P-values of 0.02, which is lower than 0.05. So, it can be concluded that H2 is accepted.

DISCUSSION

The Influence of Professional Training on Auditor Performance at Public Accounting Firms

Based on the results of the validity and reliability tests carried out using SmartPLS version 4.0 software, the professional training variable was measured through six indicators, and a total of seven questions were asked in the questionnaire. Construct validity was tested using the convergent validity method using outer loading and the discriminant validity method using Average Variance Extracted (AVE). In contrast, construct reliability was tested through composite reliability for each variable. The test results show that all indicators in the professional training variable meet the validity and reliability criteria so that they can be said to be valid and reliable for use in analysis.

Next, in hypothesis testing, the first hypothesis, H1, can be accepted. This is proven by the path-coefficient output, which shows that the t-statistic (1.832) has a value greater than the t-table value (1.65). Apart from that, this is also proven by the p-values, which show a value of less than 0.05, namely 0.034. Thus, there is a positive influence of the professional training construct on auditor performance. This shows that professional training is an important factor that can improve the performance of auditors at Public Accounting Firms.

Professional training is important because it is a driving factor for developing auditors' abilities. Apart from that, providing professional training for auditors also provides opportunities for auditors to observe audit practices, interact with audit experts, and model professional behavior that can increase auditors' capabilities. The results of this research are in line with previous research conducted by Adlitama et al. (2024) and Rizqia & Dedi (2016), which proves that professional training has a positive effect on auditor performance.

The Influence of Auditor Experience on Auditor Performance at Public Accounting Firms

Based on the results of validity and reliability tests using SmartPLS version 4.0, the auditor experience variable was measured reflectively by three indicators with seven questions in the questionnaire. The construct validity test was carried out using the outer loading output and Average Variance Extracted (AVE). Then, the reliability test is carried out by looking at the composite reliability output. The test results obtained show that all indicators in the auditor experience variable are valid and reliable, so they meet the criteria for use in analysis.

Next, in hypothesis testing, the first hypothesis H2 proposed can be accepted. This is proven by the path-coefficient output which shows that the t-statistics (2.061) has a value greater than the t-table value (1.65). Apart from that, this is also proven by the p-values, which show a value of less than 0.05, namely 0.02. Thus, there is a positive influence of the construct of auditor experience and auditor performance. This shows that auditor experience is an important factor that can improve the performance of auditors at Public Accounting Firms.

Auditor experience is an important factor that can improve auditor performance. This is because the work experience of an auditor will increase the auditor's sensitivity to signals of fraud or be used as a benchmark in dealing with obstacles that may arise during an audit. Auditors who have experience tend to be more accustomed to dealing with the demands of an auditor's work. This will, of course, have an impact on improving auditor performance. The results of this research are in line with research conducted by Rizqia & Dedi (2016), which states that if an auditor has a high level of work experience, then an auditor will also provide maximum performance.

IV. CONCLUSION

Based on data analysis from research results and discussions that have been carried out previously, it can be concluded that professional training has a positive effect on auditor performance. This is indicated by the t-statistic value of $1.832 > t\text{-table } 1.65$. So, from these results, it can be concluded that there is a positive influence of professional training on auditor performance. These results are supported by Bonner (1990) which says that the experience gained from a special program, in this case supported by a training program, had a high effect in improving skills compared to just a curriculum without training. Other than that, the variable of auditor experience also has a positive effect on auditor performance. This is indicated by the t-statistic value of $2.061 > t\text{-table } 1.65$. So, from these results, it can be concluded that there is a positive influence of the auditor experience variable on auditor performance. Auditors who previously have work experience will tend to show good performance in their next job, because through the experience gained while carrying out audit duties, auditors can hone analytical skills, problem-solving, and critical decision-making. In addition, auditors with more work experience tend to have better abilities in analyzing data, understanding audit risks, and completing tasks more efficiently, thus having a positive impact on their performance.

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