

## **The Effect of Independence, Experience, Auditor Professional Considerations, Client and Communication Type towards Completeness of Evidence Ingredients**

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**Abstract.** This research aims to examine the influence of independence, experience, auditor professional considerations, client type, and communication type towards the completeness of evidence ingredients. The completeness of evidence ingredients of material evidence includes the appropriateness of evidence and sufficiency of evidence. The study of research is predictive research, using a quantitative approach. A sample of respondents is the auditor who works in Public Accounting Firm (PAF) in Jakarta by using a purposive sampling technique. The amount of respondents sampling is 245 auditors. Methods of data analysis using descriptive statistics, quality test of research instruments, classical assumptions test, determination coefficient test (R-Square), simultaneous test (F-test), and partial test of the regression coefficient (t-test). The results showed that independence, experience, auditor professional considerations, client type, and communication type were significant influences simultaneously towards the completeness of evidence ingredients. The partial test results showed that experience and auditor professional considerations have a negative significant influence towards the completeness of evidence ingredients. While the independence and client type is not a significant influence towards the completeness of evidence ingredients. However, communication type proved a positive and significant influence towards the completeness of evidence ingredients.

**Key words:** Experience, Auditor Professional Considerations, Communication Type, The Completeness of Evidence Ingredients.

### **Introduction**

The need for professional accountants is now increasing with the demand for transparency and accountability, both in the private and government sectors, this is stated in a statement from the Chair of the IAI National Board, Mardiasmo. Ahead of the ASEAN Economic Community 2015, Indonesian accountants must be prepared to face the liberalization of ASEAN accountant services within the AFTA 2015 framework, which will face increasingly fierce competition with accountants from neighboring countries. Various problems arise where the existence of a public accountant is a public question when the audit report has been published. For this reason, joint steps must be prepared, because responsibility rests with IAI and must synergize with government regulations. The scope of the cooperation agreement, including the implementation of professional education of accountants, opening, and closing of professional education of accountants, proposing the determination of competency standards for accounting professional education graduates to the Minister of Education and Culture, ratification of national accounting professional education standards, and implementation of competency tests (Mardiasmo, 2013). The existence of Indonesian public accountants faces the 2015 ASEAN Economic Community community in the context of danger because this opportunity will be taken up by foreign national public accountants (foreigners). This condition requires the auditor to be free from the influence of the client in carrying out the audit and report the audit findings.

According to the ASEAN Study Center UI Research Report in collaboration with the Indonesian Ministry of Foreign Affairs (Keliat et al., 2013). There are several compliance gaps in auditor issues that arise including:

- a) many auditors do not conduct audit planning properly;
- b) much of the documentation needed is not prepared in the report, even when it is processed properly, not all of this documentation is included in the report to show evidence of the audit results;
- c) many auditors are deemed not seriously making efforts to detect fraud;
- d) many auditors do not make an effort to examine the going concern used by management;
- e) many auditors are not too serious about implementing strict measures to recognize, assess and respond to the risks of financial misstatement that might be caused by the unavailability of explanations about relationships with various other parties;
- f) auditors often accept valuations from management without critically assessing them;
- g) the auditor also often accepts the judgment of other auditors without checking the quality of the auditor who prepared the report.

This compliance gap then raises several perceptions related to the quality of audit services in Indonesia. To support this, the auditor must gather adequate and competent evidence (Wardoyo and Seruni, 2011: 1-27). Financial statement information is very important information because it is the basis for decision making by various parties, namely investors, employees, creditors, suppliers, government, society, and others. Considering the number of users of financial statements, quality audit services are needed in providing opinions on financial statements so as not to mislead the users. To support this, the auditor must gather adequate and competent evidence (Kementerian Keuangan RI, 2008). The Indonesian Institute of Accountants states in the third Field Work Standards that: "sufficient competent audit evidence must be obtained through inspection, observation, submission of questions and confirmation as an adequate basis for expressing an opinion on the audited financial statements". Audit evidence obtained during the audit process is documented in an audit work paper and is accompanied by information and records that are considered by the auditor's professional (Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAPI), 2013).

Audit evidence is the most important thing during the audit process because it has the benefit of supporting audit findings, conclusions, and recommendations (Agung Rai, 2008: 43). Audit evidence must receive the attention of the auditor from the audit planning stage until the end of the audit process. The extent of audit evidence that must be collected by the auditor has direct implications for the working paper and audit quality (Bennett and Hatfield, 2013: 31-50). This condition requires auditors who have certain qualifications to understand the criteria used and must be competent (have the ability) to know the types of diverse clients, so they can determine whether or not the audit evidence is tested to be documented.

Many public accounting firms now only accept evaluations from management without carrying out the proper audit process because they have received such a large fee. The auditor can directly give an opinion with just a few days without doing the audit process. This problem is still an obstacle in Indonesia so it must be addressed so that Indonesian auditors can compete with foreign auditors. The evidence collected must be communicated with the client, especially in scheduling the audit process (Wardoyo and Seruni, 2011: 1-27). The complexity of the work, limited ability and access to information, auditors can choose and find alternatives in accelerating decision making. Auditors are

expected to choose the right communication media and consider rational to encourage someone to choose in communication so that this behavior triggers an interest in communicating more through electronic media rather than face-to-face (Fitriani and Chariri, 2014a: 854-863).

Research on the collection and request for audit evidence has been carried out by several previous studies to examine the effect of client characteristics on the auditor's assessment risk, requests for audit evidence and audit fee advice (Pratt and Stice, 1994: 639-656). The difference from this study refers to research, which proves the influence of independence, experience, and professional judgment of auditors (Puspa Arum, 2008: 156-181; Sukriah et al., 2009: 1-10; Wardoyo and Seruni, 2011: 1-27). The difference in this study is to add several other variables, namely the type of client and type of communication in the study the other important factor in determining the completeness of the collection of evidence (Bennett and Hatfield, 2013; Fitriani and Chariri, 2014b). Therefore, the background of this study aims to the effect of independence, experience, auditor professional considerations, client and communication type towards completeness of evidence ingredients.

### **Theoretical Framework and Research Models**

Completeness of the collection of evidence, The Audit Standard, Section of 326 is one of the statements set forth implicitly or explicitly in the financial statement component (assertion). Assertions about completeness relate to whether all transactions and accounts that should be presented in the financial statements have been included therein. Strengthening evidence supporting bookkeeping into accounts and assertions in financial statements is usually available from entity files and can be accessed by auditors in gathering audit evidence. Competent audit evidence must be obtained through inspection, observation, request for information and confirmation as an adequate basis for expressing an opinion on the audited financial statements. Audit evidence includes both the information contained in the accounting records that underlie the financial statements and other information (Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAPI), 2013). A complete set of evidence can provide conclusions if it meets the requirements: (i) appropriateness of evidence, the accuracy of evidence is a measure of the quality of evidence, which means its relevance and reliability meet the audit objectives for transaction classes, account balances, and related disclosures. The accuracy of the evidence related to the selected audit procedure which includes relevance, data provider independence, the effectiveness of internal control structures, knowledge obtained by the auditor himself, qualifications of people who provide information, level of objectivity and timeliness, and (ii) the sufficiency of the evidence, the quantity, and type of audit evidence used as an adequate basis for formulating opinions. Independent auditors are required to rely more on direct evidence (persuasive evidence) rather than convincing evidence. This is stated in Standard Audit, Section 326 Number 07, adequacy of evidence is measured by the large number of samples selected by the auditor (Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAPI), 2013). Adequacy of sample size is determined by considering two important factors including materiality level and audit risk, where the level of materiality and quantity of audit evidence has an inverse relationship, the lower the level of materiality, the more quantity of evidence needed and economic factors, where the auditor works within the limits of economic considerations. Opinions must be formulated by considering the period and cost component (audit fee), these is intended in gathering audit evidence that is sufficient to provide confidence in the opinions (opinions) of the auditor (Arens et al., 2014: 196-198). Types of Audit Evidence in deciding

which audit procedures will be used to complete the collection of evidence, there are several types of audit procedures which will be used and chosen by the auditor, including physical examination, confirmation, documentation, analytical procedure, inquires of the client, re-performance and observation.

Auditor independence is the basis of audit integrity (Kranacher and Mary-Jo, 2012: 80). The definition of independence according to Audit Standard, Section 220.1 is that auditors must be independent, meaning that they are not easily influenced, because the auditor carries out his work for the public interest (eminent in terms of auditors practicing as internal auditors) (Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAPI), 2013). Independence can be interpreted to take an unbiased perspective. The auditor must not only be independent in fact but must also be independent in appearance (Arens et al., 2014: 111). Independence is the independence of the auditor's position both in attitude and appearance concerning other parties related to the audit tasks he undertakes which includes the independence of the preparation of the program, the independence of fieldwork, and the independence of reporting (Sukriah et al., 2009: 1-10). An auditor who upholds his independence, will not influence and not be influenced by various forces that come from outside the auditors in considering the facts encountered in the examination. Based on the above understanding it can be concluded that independence is a person's attitude to act honestly, impartially, and report findings only based on available evidence.

Audit experience is an important factor in influencing the accuracy of the auditor's assessment of the completeness of the required evidence. Experience fosters the ability of auditors to process information, make mental comparisons of various alternative solutions, and take steps that are needed by auditors, who have no experience of having such abilities. The suitability of the information in memory with the task requirements influences the results of the assessment states that experience can specifically be measured by the time span that has been used for a job or task (job) (Herliansyah and Ilyas, 2006: 1-12). The auditor's experience in conducting audits is seen in terms of the length of time he worked as an auditor and the number of audit tasks that have been performed (Sukriah et al., 2009: 1-10). Auditors who lack experience do not yet have a memory structure like this so they are not able to provide an adequate response, their evaluations are less accurate than experienced auditors (Wardoyo and Seruni, 2011: 1-27).

Auditor's judgment can be limited to certain conditions that occur in the field. The consideration requested is whether or not a legal case will result in a conditional obligation for the client and how much a desire to recommend the client to disclose the event in his financial statements (Jenkins and Haynes, 2003: 143-154). Auditor personality types in Myers-Briggs of Theory decisions making are divided into several types consists of:

- a) thinking, namely the auditors who make decisions based on an analysis of the causes and effects of understanding the data and facts they have;
- b) sensing, namely the auditor who makes decisions from the facts that he has is not based on the opinions of others;
- c) extroverted, namely auditors who make decisions by considering getting clients and being able to with the community;
- d) introverted, namely auditors who make decisions based on experience from within or independently;
- i) judgment, namely the auditors who make decisions based on the facts in the working paper and then the knowledge they have analyzed.

Considerations are needed to decide because of uncertainty (Hurtt, 2010: 149-171).

In ISO 19011 2011, an audit client is a person or organization that requests audit services. Audit clients can be eminent by type and point of view (ISO Center Indonesia, 2011). Specialize of clients into two, namely:

- a) clients that have never been audited at all;
- b) transfer clients from other PAF's.

Based on social status, types of clients divide into two according to the auditor's point of view, namely clients who are older, more experienced and more knowledgeable than auditors and clients have age, experience, and knowledge which is almost the same as the auditor (Bennett and Hatfield, 2013: 31-50). Communication between the audit team and its clients becomes an inseparable activity from a field job. Through communication, an auditor in PAF can exchange views or opinions with other individuals, as is the case with his client, this is in line with the notion of communication that is intended as a process used to transfer information and influence from one party to another, which includes the frequency, the way, direction and content of communication (Johlke and Duhan, 2000: 154-165). Communication will also greatly assist the auditor in collecting evidence as a basis for consideration in making the audit report. The research model is formulated as follows (Fig. 1).

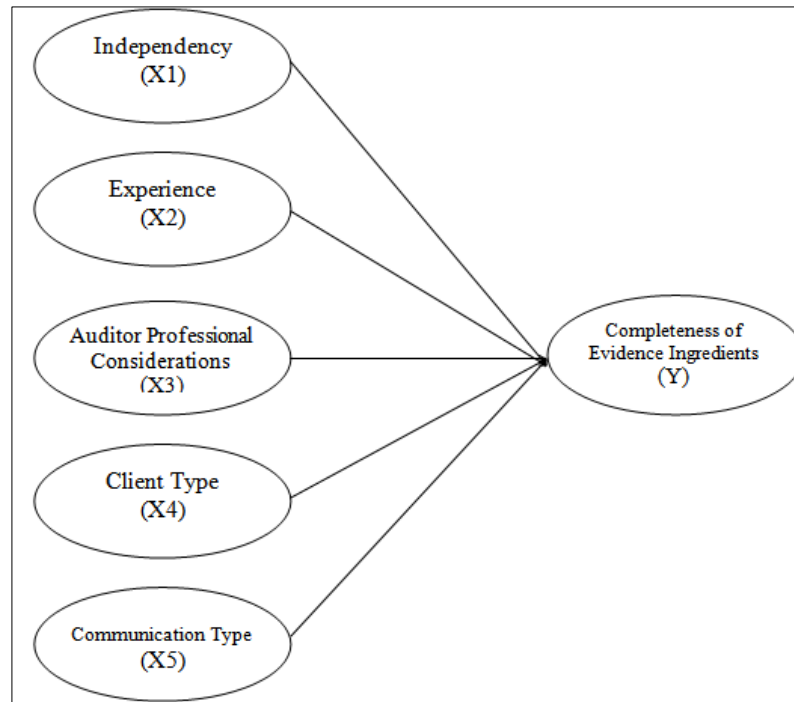


Fig. 1. Research Model

To answer the research question, this study uses a model regressions. Studies the influence of completeness of evidence ingredients viz. independency, experience, auditor professional considerations, client type, and communication type (through H1, H2, H3, H4, and H5).

**Material and Methods**

This study of research is predictive research, objective to predicting certain phenomena based on general relationships that have been previously thought then to test hypotheses generally explains the characteristics of certain relationships or differences between groups or the independence of two or more factors in a situation (Ali



and Limakrisna, 2013: 33, 72). This study uses a quantitative approach designed to be able to test of completeness of evidence ingredients viz. independence, experience, auditor professional considerations, client type and communication type factors. The population in this study is the auditors who work at the Public Accounting Firm (PAF) located in the DKI Jakarta area. In this study, the sampling technique was taken using a purposive sampling method, which is a sampling technique based on certain considerations. The selection of the research sample is based on the consideration that the respondent works in a Public Accountant's Office who has at least one year experience as an auditor who is sufficient to understand the completeness of evidence ingredients. The number of study samples for which the exact population is unknown is at least five probably the variable analyzed or indicator question, so the number of samples needed is 245 respondents (5 x 49 questions).

The Operationalization of variables consists of these "Independence" variable is measured using indicators based from Q1 to Q9 (Sukriah et al., 2009: 1-10). "Experience" variable is measured using indicators based from Q10 to Q17 (Sukriah et al., 2009: 1-10), "Auditor Professional Considerations" variable is measured using indicators based from Q18 to Q25 (Jenkins and Haynes, 2003: 143-154), "Client Type" variable is measured using indicators based from Q26 to Q30 (Judge and Welbourne, 1994: 461-466), and "Communication Type" variable is measured using indicators based from Q31 to Q40 (Johlke and Duhan, 2000: 154-165). "Completeness of Evidence Ingredients" variable that includes the appropriateness of evidence and sufficiency of evidence using indicators based form Q41 to Q49 (Arens et al., 2014: 196-198).

The analytical method used in this study is the multiple regression analysis. The data analysis technique is operated through the SPSS 22.00 program. The regression model formulated into the following equation:

$$CEI = \alpha + \beta1.IDP + \beta2.EXP + \beta3.APC + \beta4. CT + \beta5. CommT + e$$

A trial run in this study was carried out through the descriptive statistics, quality test of research instruments, classical assumptions test, determination coefficient test (R-Square), simultaneous test (F-test), and partial test of the regression coefficient (t-test).

## Results

### *Descriptive Statistics*

The questionnaires distributed as many as 475 respondents, where the distribution of questionnaires was conducted on respondents who work in the Public Accounting Firm (PAF) and have at least one year experience working as an auditor which is sufficient to understand the completeness of evidence ingredients. The questionnaires that have been filled out and returned are 245 questionnaires or 51,58% of the total questionnaire data that has been distributed. By utilizing the information obtained in the results of a research survey through the sampling of 245 respondents who work as auditors, the demographic characteristics of the majority of male respondents with a percentage of 67,3%, majority of respondents aged 25-45 years with 71,4% with educational background S1 and has a fairly varied position.

### *The Quality Test of Research Instruments*

Validity and Reliability Test Results are presented in Table 1.

Table 1. Validity and Reliability Test Results

Independent Variables	Indicators	r-Pearson Correlation Score	Validity Test Results	Cronbach's alpha Score	Reliability Test Results

Independence (IDP)	Q1	0,647	Valid	0,845	<i>Reliable</i>
	Q2	0,703	Valid		
	Q3	0,692	Valid		
	Q4	0,673	Valid		
	Q5	0,645	Valid		
	Q6	0,666	Valid		
	Q7	0,655	Valid		
	Q8	0,670	Valid		
	Q9	0,702	Valid		
Experience (EXP)	Q10	0,775	Valid	0,868	<i>Reliable</i>
	Q11	0,775	Valid		
	Q12	0,624	Valid		
	Q13	0,717	Valid		
	Q14	0,690	Valid		
	Q15	0,742	Valid		
	Q16	0,727	Valid		
	Q17	0,740	Valid		
Audit Professional Considerations (JUDG)	Q18	0,660	Valid	0,816	<i>Reliable</i>
	Q19	0,680	Valid		
	Q20	0,680	Valid		
	Q21	0,631	Valid		
	Q22	0,703	Valid		
	Q23	0,681	Valid		
	Q24	0,638	Valid		
	Q25	0,623	Valid		
Client Type (CT)	Q26	0,737	Valid	0,835	<i>Reliable</i>
	Q27	0,820	Valid		
	Q28	0,807	Valid		
	Q29	0,837	Valid		
	Q30	0,670	Valid		
Communication Type (CommT)	Q31	0,662	Valid	0,830	<i>Reliable</i>
	Q32	0,618	Valid		
	Q33	0,737	Valid		
	Q34	0,708	Valid		
	Q35	0,677	Valid		
	Q36	0,631	Valid		
	Q37	0,474	Valid		
	Q38	0,474	Valid		
	Q39	0,672	Valid		
	Q40	0,656	Valid		
Dependent Variables	Indicators	<i>r-Pearson Correlation Score</i>	Validity Test Results	<i>Cronbach's alpha Score</i>	Reliability Test Results
Completeness of Evidence Ingredients (CEI)	Q41	0,460	Valid	0,863	<i>Reliable</i>
	Q42	0,693	Valid		
	Q43	0,713	Valid		
	Q44	0,737	Valid		
	Q45	0,757	Valid		

	Q46	0,710	Valid		
	Q47	0,740	Valid		
	Q48	0,699	Valid		
	Q49	0,705	Valid		
Source: Output form SPSS 22.00 (2018)					

Based on Table 1 above, it can be seen that all items in the questionnaire statement have an r-Pearson Correlation score of more than (>) 0,126 (r-table). Then, all the instruments formed have a Cronbach's alpha score greater than or equal to ( $\geq$ ) 0,60 so it can be concluded that the questionnaire is valid and reliable as a research instrument.

*Classical Assumptions Test*

In conducting a normality test. This test is a non-parametric statistical test with the Kolmogorov-Smirnov (K/S) One-Sample technique, with the following results (Table 2).

Table 2. Kolmogorov-Smirnov Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N	245	
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	3,31234176
Most Extreme Differences	Absolute	,053
	Positive	,042
	Negative	-,053
Kolmogorov-Smirnov Z		,822
Asymp. Sig. (2-tailed)		,509
a. Test distribution is Normal.		
b. Calculated from data.		
Source: Output form SPSS 22.00 (2018)		

The results of the One-Sample K/S test in Table 2, obtained the score of Kolmogorov-Smirnov Z is 0,822 with an asymp value. Sig (2-tailed) of 0,509 is not significant, so H0 is accepted ( $p > 0,05$ ). The residual value follows the normal data distribution function. Multicollinearity testing is done by looking at the amount of tolerance and VIF scores (Table 3).

Table 3. Multicollinearity Test Results

Independent Variables	Tolerance Score	VIF Score
Independence	0,686	1,458
Experience	0,668	1,498
Audit Professional Considerations	0,812	1,232
Client Type	0,496	2,017
Communication Type	0,412	2,430
Source: Output form SPSS 22.00 (2018)		

Based on Table 3 above, it can be seen that the tolerance score of each independent variable is greater (>) than 0,1 and the VIF score is smaller (<) than 10. Thus, it can be concluded that the regression model is free from multicollinearity between



independent variables. The heteroscedasticity testing is performed using the glacier test technique (Table 4).

Table 4. Heteroscedasticity Test Results

Independent Variables	Significant Score
Independence	0,776
Experience	0,201
Audit Professional Considerations	0,534
Client Type	0,993
Communication Type	0,639
Source: Output form SPSS 22.00 (2018)	

Based on Table 4 above, it can be seen that all the independent variables are not significant at the 0,05 level, so it can be concluded that there is no heteroscedasticity problem in residual data.

*Determination Coefficient Tests (R-Square)*

R-Square Test Results are presented in Table 5.

Table 5. R-Square Test Results

Model Summary	Score
R	0,636
R Square	0,405
Adjusted R Square	0,392
Std. Error of the Estimate	3,34681
Source: Output form SPSS 22.00 (2018)	

Based on Table 5 above, shows the Adjusted R Square score of 0,392 or 39,2 percent which means that changes in the completeness of evidence ingredients can be explained by independence, experience, auditor's professional considerations, client type and communication type. While the remaining of 60,8 percent is explained by other variables not examined.

*The Simultaneous Test (F-test)*

F-Test Results are presented in Table 6.

Table 6. F-Test Results

Model Summary	Score
df1	5
df2	239
F-statistics	32,482
Significant Probability	0,000
Source: Output form SPSS 22.00 (2018)	

Based on Table 6 above, shows the F-statistics score of 32,482 is greater (>) than F-table (df1; df2; 0,05 probability = 2,251807179 score) so H0 is rejected (p < 0,05). This means that the variables of independence, experience, auditor professional considerations, client type, and communication type simultaneously have significant influence towards the completeness of evidence ingredients.

*The Partial Test of the Regression Coefficient (t-test)*

T-Test Results are presented in Table 7.

Table 7. T-Test Results

Variables	Regression Coefficient Score	Significant Score	Conclusions
Constant	16,923	0,000	
Independence	-0,015	0,806	Insignificant
Experience	-0,136	0,003	Negative Significant
Audit Professional Considerations	-0,142	0,026	Negative Significant
Client Type	-0,064	0,550	Insignificant
Communication Type	0,761	0,000	Positive Significant
Source: Output form SPSS 22.00 (2018)			

Based on the resulting *SPSS 22.00* Output, the following regression equation can be made:

$$CEI = 16,923 - 0,015.IDP - 0,136.EXP - 0,142.APC - 0,064.CT + 0,761.CommT + e$$

### Discussion

The results of the first hypothesis testing can be concluded that independence does not significantly influence on the completeness of evidence ingredients, this is indicated by a regression coefficient of -0,015 with a probability of 0,806, which means that each decrease of one level of completeness of the completeness of evidence ingredients will increase independence only amounted to 0,015 or insignificant. The results of this study support the research that states that independence does not significantly influence the quality of the audit results caused by the intervention of the leadership to determine, eliminate or modify certain parts to be examined as well as interventions on the procedures selected by the auditor (Sukriah et al., 2009: 1-10). In this study, auditor independence is believed to not guarantee the speed or delay in the process of completing the collection of evidence, this is due to several factors including the possibility of the involvement of the auditee during the audit process, the auditor has a personal interest in carrying out field work and the existence of business restrictions on the scope, and the senior auditor or team leader does not monitor the existing audit program.

The results of the second hypothesis testing can be concluded that experience has a significant and negative influence on the completeness of evidence ingredients, this is indicated by the regression coefficient of -0,136 with a probability of 0,003, which means that an increase in audit experience of 0,136 will decrease the completeness of evidence ingredients by one a constant. The results of this study support the research that proves that the audit experience will be high will be faster in conducting and evaluating the risks contained in the audit evidence (Wardoyo and Seruni, 2011: 1-27; Bennett and Hatfield, 2013: 31-50; Kinantya et al., 2015: 120-126). Auditors who have experience or high flight hours will indirectly shape a person's expertise both technically and practically, because the auditor is required to complete immediately the assigned audit assignments quickly, carefully and accurately. In dealing with diverse audit entities/objects, the auditor's high experience will shape a person's personality and expertise in detecting and finding the cause of the emergence of errors and provide recommendations, accuracy, and accuracy in completing audit work and speed in completing audit assignments to reduce the accumulation of tasks. Therefore, the higher the experience of an auditor, the more complete the collection of evidence will be quick.

The results of the third hypothesis testing can be concluded that the auditor professional considerations significantly and negatively influence on the completeness of evidence ingredients, this is indicated by a regression coefficient of  $-0,142$  with a probability of  $0,026$ , which means that an increase in auditor professional considerations of  $0,142$  will decrease the completeness of evidence ingredients by of one constant. The results of this study support the research which proves that the auditor professional considerations significantly influences the quality of audit evidence collected. An auditor's consideration becomes very important in determining the implementation of the duties and functions of an audit properly and regularly (Wardoyo and Seruni, 2011: 1-27). According to Myers-Briggs of Theory (1985), in professional consideration in decision making based on analysis and understanding of data and information obtained, facts, special considerations, experience from internal and external parties and examination work papers analyzed with competencies possessed by the auditor, this is necessary to decide because of uncertainty. Therefore, the higher the professional judgment of an auditor, the more complete the collection of evidence will be quick.

The results of the fourth hypothesis testing can be concluded that client type does not significantly influence on the completeness of evidence ingredients, this is indicated by a regression coefficient of  $-0,064$  with a probability of  $0,550$ , which means that each decrease of one level the completeness of evidence ingredients will increase the client type of  $0,064$  or insignificant. Based on the results of descriptive statistics (Table 1), the average auditor agrees to answer when finding the client type who is considered more knowledgeable and experienced in connection with certain matters in the audit assignment. This condition does not guarantee that an auditor will decide to increase or decrease the demand for additional audit evidence, which is stated in The Audit Standard, Section of 326 Number 25, that the assessment of audit evidence must consider whether certain audit objectives have been achieved. The auditor must search deeply for audit evidence and not take sides from any party in evaluating audit evidence. Audit evidence has been prepared in the audit procedure must meet the adequacy of evidence that ultimately supports the preparation of audit reports (Ikatan Akuntan Indonesia-Kompartemen Akuntan Publik (IAPI), 2013). The results of this study also do not support which proves that participants (auditors) will reduce requesting additional evidence to clients who are more experienced and more knowledgeable than auditors. As such, diverse types of clients do not have an impact sooner or later on completing the collection of evidence (Bennett and Hatfield, 2013).

The results of the fifth hypothesis testing can be concluded that communication type has a significant and positive influence on the completeness of evidence ingredients, this is indicated by a regression coefficient of  $0,761$  with a probability of  $0,000$ , which means that each increase in one level of the completeness of evidence ingredients will increase the communication type amounted to  $0,761$ . The results of this study support the research, which proves that participants (auditors) more often request additional evidence via email rather than face-to-face interaction (Bennett and Hatfield, 2013: 31-50). Audit communication has a very important meaning in transforming a message from the communicator (auditor) to the communicant (supervisor/colleague) that aims to get a response (feedback) on a message. In the process of communication between auditors in charge of fieldwork audits, the choice of communication media becomes very important. Electronic media such as telephone or cellphone, facsimile, computer and new-media (e-mail) become a person's decision to interact rather than face-to-face, this is because the audit assignments usually divide the team (auditor members) by their superiors so that the audit can be carried out efficiently and effectively. Electronic media

also facilitates the auditor in communicating with the auditees in terms of requesting data and information needed during the assignment. Concerning the completeness of evidence collection, electronic media is the alternative chosen by the auditor in communicating with his client compared to face-to-face interaction. Therefore, the more types/media of communication used, the completeness of the collection of evidence will be faster.

### Conclusion

Independence has not been proven to have a significant influence on the completeness of evidence ingredients. Experience is proven to have a significant and negative influence on the completeness of evidence ingredients. Auditor Professional Considerations is proven to have a significant and negative influence on the completeness of evidence ingredients. Client Type has not been proven to have a significant influence on the completeness of evidence ingredients. Communication Type has a significant and positive influence on the completeness of evidence ingredients.

The suggestions of this study for future research is distributed questionnaires as many as 475 respondents in 95 public accounting firms registered with the Authority of Financial Services (OJK) and domiciled in DKI Jakarta, but the number of questionnaires returned and filled in was only 245 questionnaires or 51,58 percent. Therefore, further research is expected to broaden the scope and time of conducting research surveys. Future research is expected to develop or add other variables in testing the effect on the collection of audit evidence, such as competence, objectivity, auditor's integrity, type of audit evidence, and audit risk.

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