

## THE INFLUENCE OF AUDIT STAFF QUALITY AND CLIENT TYPE ON AUDIT EVIDENCE COLLECTION WITH COMMUNICATION TYPE AS MODERATION

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### Abstract

*This study aims to examine the effect of audit staff quality (staff in-charge or auditors who carry out audit tasks), and the client type on the audit evidence collection is moderated by the communication type. The study population was auditors working in the Makassar Public Accounting Firm. The sampling technique used was purposive sampling, while the data collection was done by distributing questionnaires to all auditors who met the sample criteria. The samples are thirty-three auditors from seven public accountant office in Makassar city. The hypothesis test was conducted using Smart PLS 3. This study found that the audit staff quality, client type, and communication type had a positive effect on the collection of audit evidence directly. Furthermore, the moderation test results found that the communication type strengthens the relationship between the client type and the collection of audit evidence. It means that while gathering audit evidence, the higher the audit staff quality, the more evidence they can obtain. The same result also found in the relationship between the client type and the audit evidence collection. When the client type is friendly, the more audit evidence is gathered. Based on these results, it is suggested that junior auditor must build their confidence in dealing with the clients.*

**Keywords:** *audit evidence collection, staff audit quality, client type, communication type.*

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## INTRODUCTION

Stakeholders, as users of information from financial statements presented by company management, really expect the role of auditors to work professionally to provide an attestation of financial statements that are presented free from material misstatements. Opinions issued by auditors are generally seen by stakeholders as reliable information and can be used as tools to make appropriate decisions for their various interests. In the audit process of the client's financial statements, the auditor will interact with management (the client) to obtain evidence of economic

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events that are presented in the financial statements that will be used as a basis for assessing audit opinions (Annisya & Kiswara, 2014).

The auditor's opinion on the audit of financial statements must go through sufficient audit evidence so that it can be used as information to determine the suitability of the company's management assertions with predetermined standard criteria (Arens, Elder, & Beasley, 2015). An in-depth understanding of audit evidence, including the relevance of audit evidence, adequacy and competence of audits, audit procedures, and audit documentation as evidence that can be used to strengthen or deny management assertions. The process of collecting evidence carried out by the auditor is a critical process for determining the reasonableness of the financial statements and the type of audit report issued. For evidence to be useful to the auditor, the evidence must have four characteristics, namely relevant, free from bias, objectivity, and persuasive or convincing. (Dan M *et al.*, 2002).

The audit evidence is collected by audit staff who are generally aged 21-25 years and have an experience that tends to be minimal in the audit field. This minimum capacity of audit staff is usually an obstacle in gathering audit evidence. Audit staff (In-charge staff or auditors carry out audit tasks according to level) in gathering evidence will communicate with client management. Client management that is older and has more experience and knowledge than audit staff tends to put pressure. Audit staff will feel intimidated by force applied. Besides feeling incompatible with clients because they have experience and expertise that is far from their ability, a significant age gap is also a limiting factor in gathering audit evidence. Older client management tends to have impatience if the auditor's performance is prolonged, and even if the audit staff ask fundamental questions and client management is annoyed because they feel that the auditor should have known that.

The behavior of audit staff is more likely to avoid communicating directly with older client management (Bennett & Hatfield, 2013). However, when compared to clients who are the same age and have the same experience, the audit staff will feel freer to ask various questions, even the audit staff will ask for additional audit evidence. Past researches explained that audit staff tends to avoid situations that are felt to be less pleasant, psychologically. They get intimidation from client management. Unfriendly faces, a tone of voice that uses high intonation, and statements from the administration are some formed of intimidation. This intimidation will reduce audit staff confidence. Older client management tends to underestimate the capabilities of the audit staff so that audit staff will avoid interacting directly with client management.

Audit staff in meeting directly with management (clients) tend that audit staff who do not have the quality of knowledge and experience tend to find it difficult to express their opinions in full and cannot arrange the sentence to be communicated or stated. This tendency makes the audit staff avoid interacting directly with management will have an impact on the quality of audit evidence. This condition is generally faced by auditors who do not yet have quality as audit staff who have good knowledge and experience. The impact of this is that in general, audit quality is challenging to achieve because good audit evidence can be obtained from the ability of audit staff to establish interactions with audited clients. But because audit staff feels intimidation given by client management, audit staff will reduce direct communication (Maruping *et al.*, 2009; Annisya & Kiswara, 2014).

Instead, the audit staff will interact with client management through electronic media in the form of email, to avoid face to face. Research Bennett and Richard (2013) explain that

communication through electronic media or other media can increase the risk of misinterpretation of data and will be less desirable in high-risk audit assignments. The audit staff's direct interaction process with client management can be used as the best momentum to ask questions directly and clearly about the problems that may occur. Then, the staff gets answers instantly so that the audit staff can draw conclusions from the answers given and again ask questions when the answers are given lacking to be used as additional evidence.

An audit client is a person who receives help or services from the auditor to audit the company's financial statements. SAS 108 (AU 310) requires the auditor to document his understanding with the client in an engagement letter, including the purpose of the assignment, the auditor's and management responsibilities and the limitations on the job of the client's personality play a role in determining the success of the audit process, aspects of personality including emotions, attitudes, intellectual, motivation, etc. Auditor as the client-counselor is also motivated by attitudes, values, experiences, feelings, culture, social, economy, which shape his personality.

The financial statement audit process must be adapted to generally accepted accounting principles that require adequate presentation and disclosure in the presentation of financial statements. The auditor has the responsibility to evaluate the company's ability to continue to operate in carrying out its business activities (Hery, 2011). Audit quality is generally reviewed based on established standards, including general standards, fieldworkers' standards, and reporting standards (Institut Akuntan Publik Indonesia, 2011). Audit quality is the probability of an auditor finding and reporting about a violation in his client's accounting system (Alim *et al.*, 2007; De Angelo, 1981).

The auditor in carrying out his profession as an examiner, to have good audit quality, must be guided by the accountant's code of ethics, professional standards, and financial accounting standards that apply in Indonesia. Every auditor must maintain integrity and objectivity in carrying out his duties by acting honestly, decisively, without pretension so that he can act justly without being influenced by pressure or demand from certain parties to fulfill his interests (Khomsiyah & Indriantoro, 1998).

This research is a development from previous research conducted by Fitriani & Chariri (2014), Annisya & Kiswara (2014), and Bennett & Richard (2013), which researches the collection of audit evidence. Fitriani & Chariri (2014) explains that the audit evidence collection is influenced by the type of client and type of communication. Annisya & Kiswara (2014) in gathering audit evidence requires quality audit staff, especially those who have knowledge and experience in dealing with clients (including the type of communication used to express opinions or questions to clients. Based on the research findings, an important issue for developing audit evidence collection research is to improve the quality of audit evidence. This research integrates suggestions for findings Annisya & Kiswara (2014) audit staff quality, Bennett & Richard (2013) type of communication with Fitriani & Chariri (2014) the type of client for collecting audit evidence.

This research is interesting because there are differences in communication models between auditors who are more mature and more experienced with audit staff who are still inexperienced. This auditor tends to choose communication via email with little direct meetings with client management and will have an impact on the process of gathering audit evidence (Annisya & Kiswara, 2014; Bennett & Richard, 2013).

In gathering audit evidence, quality audit staff is required that can be assessed on the knowledge and experience possessed by the auditor (Fitriani & Chariri, 2014; Maryanti, 2005). The quality of audit staff can be determined based on talent and knowledge of the business world

(business sense). An auditor's skill is strongly influenced by the level of essential competencies (soft competency) and the competence of thinking and acting (hard competency) that is demanded to be relatively high. These competencies still need to be supplemented with relevant knowledge that must be mastered. Audit staff must be able to describe the scope/object of the audit entrusted to him. Besides, the auditor must also learn to master the technical implementation of the audit (including exploring facts through interview techniques) in gathering audit evidence. From this description, the following hypotheses can be formulated.

**H1: The audit staff quality influences the audit evidence collection.**

Bennett & Richard (2013) said that client management tends to intimidate audit staff based on mismatches of experience and knowledge possessed by audit staff. Audit staff will also be reluctant to request additional audit evidence. To avoid the emergence of negative perceptions from client management, audit staff will avoid communicating directly with clients. Scott & Schlenker (1981) states that someone will act to maximize what is desired and minimize things that are not wanted. The effect of mismatch between audit staff and client management will cause an adverse reaction and will have an impact on the collection of audit evidence. Audit staff will tend to request audit evidence from client management that is more experienced but is not intimidating or to juniors of the same age. Therefore an auditor must document the understanding he has with the client's knowledge in the engagement letter so that the purpose of the assignment, auditor, and management responsibilities and the limits of the task can be understood so that it will help the success of the audit process. The client is also motivated by attitude, values, experiences, feelings, culture, social, economy, which helped shape his personality. Based on the description that has been described, it can be concluded that a hypothesis.

**H2: The client type influences the audit evidence collection.**

In communication, if one party feels uncomfortable or does not feel compatible with each other, then the party will slowly avoid and choose to end the relationship. Unpleasant communication between audit staff and clients will result in audit staff tend to prevent and want to use other methods of communication through electronic media. Bennett & Richard (2013) states that the auditor can choose exactly how to request additional information before sending an email. They also explained that face-to-face communication provides opportunities for immediate feedback and multiple cues, such as body language and tone of voice, which is not possible with email. The tendency of audit staff to communicate with clients who are their peers and have the same experience via email and face-to-face comparison is less. From this discussion, the following hypotheses can be constructed.

**H3: The communication type influences the audit evidence collection.**

The client's personality plays a role in determining the success of the audit process. Aspects of personality include emotions, attitudes, intellectuals, motivation, etc. Also, this can be motivated by attitudes, values, experiences, feelings, culture, society, and economy that also determine his personality. Some clients are introverted, and some are extroverted, all must be understood by the audit staff to obtain evidence that will be needed in the auditing process. In communicating with clients, audit staff must be able to assess client attitudes and determine how to communicate well with clients so that the process of gathering audit evidence can run well. If

the client is contrary and intimidates the audit staff, the process of gathering evidence will run into obstacles. For example, audit staff will avoid communicating directly with clients. Whereas if the client gives a positive response and voluntarily helps the audit staff in gathering audit evidence, then the audit evidence can be easily collected and will add to the quality of the audit conducted. Audit staff is also freer to request additional audit evidence needed.

**H4: The client type influences the audit evidence collection with the communication type as a moderating variable.**

## RESEARCH METHOD

This study uses a quantitative approach to examine populations or samples and analyze data and test hypotheses that are set. The object of research is reviewed in this study is the quality of audit staff, type of client, type of communication, and collection of audit evidence. The kind of data used is descriptive quantitative data in the form of scores or scores on the answers given by respondents to the questions in the questionnaire. The data of this study are primary data directly obtained from the research location by questionnaire distribution techniques and secondary data collected from a literature study by studying the literature and other sources that are relevant and relevant to the problem and topic being considered. The study population was all auditors of the Public Accounting Firm in Makassar City registered at IAPI Makassar in 2018 as many as 33 auditors from 7 public accounting offices operating in Makassar City. Sampling using a census sampling technique in which the researcher took all samples in the population because the population is classified as small. The questionnaires distributed were 33 respondents, and the processed surveys were 32 respondents, or the return rate of the poll obtained was 96% of the total distributed. In contrast, the questionnaire that did not return amounted to 1 respondent or 3.03%.

The operational definitions and measurement variables are as follows: First, Audit Evidence Collection (PBA) can be either very persuasive (very convincing) or less compelling (less plausible) information. Important decisions faced by auditors in determining the appropriate amount and type of audit evidence include the determination of procedures, sample size, sample selection methods, and timing. In gathering audit evidence, client type, client-age, and client attitude affect the communication made by the audit staff with clients, significantly. This effect can affect the adequacy of the evidence obtained by audit staff as a result of feeling reluctant to request additional audit evidence from the client. PBA variables are measured using a Likert scale, which is a scale of 1 (strongly disagree) to 5 (strongly agree).

Second, Quality Audit Staff (KSA) is a young auditor with minimal experience in conducting audits. Measurement Audit staff are required to have accounting and financial knowledge, think logically and adhere to the applicable code of ethics in the process of gathering audit evidence. To be honest and not easily influenced by the audit, staff must convey the findings obtained from the client's business. When communicating both directly and indirectly, audit staff must have a high level of curiosity about the company that their clients run. But in carrying out their work, Audit staff still need guidance and direction from more experienced auditors. The measurement of the KSA variable uses a Likert scale, namely scale 1 (strongly disagree) to 5 (strongly agree).

Third, Client type is the client's attitude in responding to audit staff. This attitude is assessed by clients who lack integrity. It is the clients who always question the audit process and lack of

consideration of the benefits received - the attitude of clients who have the experience, which tends to show incompatibility with audit staff. The attitude of clients who know tends to underestimate the auditor. The attitude of clients who have an older age than the audit staff tends to intimidate audit staff. The measurement of the Client Type variable uses a Likert scale, which is a scale of 1 (strongly disagree) to 5 (strongly agree).

Fourth, Communication type is the client's attitude to audit staff in the process of gathering information while conducting audits. The attitude of communication shown to be deficient in client communication with audit staff. Older client attitudes tend to have discussion putting pressure on younger auditors, clients who know tend to weaken the auditor in conversation, clients who have experience tend to be less comfortable in communication with audit staff.

In this study, we use the following structural equation model:

$$\gamma = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1.X_3 + \beta_4 X_2.X_3 + \varepsilon \dots\dots\dots 1$$

Note:

- $\gamma$  : Audit Evidence Collection (PBA)
- $X_1$  : Audit Staff Quality (KSA)
- $X_2$  : Client Type (TK)
- $X_3$  : Communication Type (TKO)
- $\beta_1 - \beta_4$  : Regression Coefficient
- $\alpha$  : Constant
- $\varepsilon$  : Error term

Testing data in this study using structural PLS conducted with the help of SmartPLS 3. Some stages of testing in this study are as follows:

**1. Testing the construct validity**

The validity of the research data can be seen from the indicators or the Loading Factor (LF) value. LF value is said to be valid if the value > 0.7. However, the development of new models or indicators, if the LF value is 0.5-0.6, that value is still acceptable (Sofyan & Kurniawan, 2011).

**2. Testing construct reliability**

Testing the reliability of the construct can be seen from the Calculate PLS Algorithm by looking at the value of Cronbach's Alpha and Composite Reliability contained in the Construct Reliability and Validity section. The indicator is said to be reliable if the Cronbach's Alpha value > 0.7, Composite reliability > 0.7 and AVE value > 0.5.

**3. Testing the research hypothesis**

In the hypothesis testing stage, the structural model will be analyzed by looking at the significance of the contract and the value indicated by the T statistic generated from Bootstrapping on the Path Coefficient. The path coefficient will have a positive effect if the statistical T value > 1.96 and significant if the P-Value < 0.05.

## RESULTS AND DISCUSSION

### Results

#### *Descriptive Statistical Analysis*

The results of descriptive statistics in Table 1 show that the standard deviation values for all variables indicate a low score, which is close to zero (between 0.2394 to 0.3227). It means that all variables have numbers that are close to the average, or the data does not diverge much. The lowest mean is Audit Evidence Collection, while the highest score in Communication Type. All variables have a score between 4 to 5. It means that respondents perceived auditors need a high Audit Quality to be assigned in an audit assignment. Respondents also perceived that the clients are intimidated while dealing with the junior auditors. The communication type indicates that respondents feel uncomfortable while speaking with their clients. Lastly, respondents need to gather information to have a deep understanding of the audit assignment.

**Table 1. Descriptive Statistical Analysis**

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Staff Audit Quality	33	2	5	4.22	0.2680
Audit Evidence Collection	33	2	5	4.09	0.3227
Client Type	33	3	5	4.24	0.2394
Communication Type	33	3	5	4.36	0.2676

Source: Output PLS, 2018

**Table 2. Validity Test outer-loading Staff Audit Quality**

Indicators	Staff Audit Quality
KSA 1	0.773
KSA 2	0.835
KSA 3	0.811
KSA 4	0.844
KSA 5	0.765
KSA 6	0.816
KSA 7	0.774
KSA 8	0.778

Source: Output PLS, 2018

The estimation results of the outer loading test calculation use PLS for all indicator variables. Table 2 shows that KSA1 to KSA8, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators were valid to measure the construct of the audit staff quality variables. TK1 through TK7, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of client type variables. PBA1, through PBA5 as a reflective indicator, has a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of audit evidence collection variables. TKO1 up to TKO5, which is a reflective indicator, has a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring construct types of communication types.

Based on table 2 shows the estimated results of the outer loading test calculation using PLS for the audit staff quality variable. The table shows that KSA1 to KSA8, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators were valid to measure the construct of the audit staff quality variables

**Table 3. Validity Test outer-loading Client Type**

Indicators	Client Type
TK 1	0.743
TK 2	0,768
TK 3	0,751
TK 4	0,733
TK 5	0,767
TK 6	0,813
TK 7	0,730

Source: Output PLS, 2018

Based on table 3, the estimated results of the outer loading test calculation using PLS for client type indicator variables. The table shows that TK1 through TK7, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of client type variables.

**Table 4. Validity Test outer-loading Audit Evidence Collection**

Indicators	Audit Evidence Collection
PBA 1	0.789
PBA 2	0.902
PBA 3	0.726
PBA 4	0.860
PBA 5	0.883

Source: Output PLS, 2018

Based on Table 4, the estimated results of the outer loading test calculation using PLS for the audit evidence collection variable indicator. The table shows that PBA1 to PBA5, which are reflective indicators, have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators are valid for measuring the construct of audit evidence collection variables.

Based on Table 5, the estimated results of the outer loading test calculation using PLS for indicators of communication type variables. The table shows that TKO1 to TKO5, which are reflective indicators, have a loading factor > 0.70, which means that all indicators of the construct are valid. It was concluded that all indicators are valid for measuring the construct of communication types variables.



**Table 5. Validity Test outer-loading Communication Type**

Indicators	Communication Type
TKO 1	0.856
TKO 2	0,857
TKO 3	0.760
TKO 4	0.826
TKO 5	0.797

Source: Output PLS, 2018

**Table 6. The Validity of the Outer Loading Variable Communication Type Test**

	Moderating Effect
Client Type*Communication Type	0.885

Source: Output PLS, 2018

**Table 7. Test of Cronbach's Alpha, rho\_A, Composite Reliability dan Average Variance Extracted (AVE)**

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Staff Audit Quality	0.921	0.933	0.934	0.640
Moderating Effect	1.000	1.000	1.000	1.000
Audit Evidence Collection	0.891	0.905	0.919	0.697
Client Type	0.884	0.942	0.904	0.575
Communication Type	0.880	0.899	0.911	0.672

Source: Output PLS, 2018

The test results based on table 7 show that the results of the composite reliability and Cronbach's alpha showed satisfactory values, namely the value of each variable above the minimum value of 0.70. AVE value generated by all constructs above 0.50. This score shows the consistency and stability of the instruments used are high. In other words, all constructs, namely client type variables, audit staff quality, audit evidence collection, and communication types, have become appropriate measurement tools, and all questions used to measure each construct have excellent reliability.

#### *Discriminant Validity Test*

Based on table 8, it can be seen that the cross-loading value for audit staff quality has a higher loading factor than other constructs, so it can be said to have a good discriminant validity value (Ghozali, 2014). The cross-loading value for the client indicator TK1 through TK7 has a loading factor for the client type construct that is higher than other constructs, so it can be said to have a good discriminant validity value (Ghozali, 2014).

The cross-loading value for indicators collecting PBA1 audit evidence up to PBA5 has a loading factor to the construct of audit evidence collection that is higher than other constructs, so it can be said to have a good discriminant validity value (Ghozali, 2014).

The cross-loading value for indicators of communication types TKO1 to TKO5 has a loading factor for constructs of communication type, which is higher than other constructs, so it can be said to have a good discriminant validity value (Ghozali, 2014).

**Table 8. Cross-loading variable**

Indicator	Client Type	Staff Audit Quality	Audit Evidence Collection	Communication Type	Moderating Effect
KSA 1	-0.068	0.773	0.330	-0.312	-0.200
KSA 2	0.042	0.835	0.297	-0.116	-0.223
KSA 3	0.071	0.811	0.327	-0.121	-0.135
KSA 4	0.107	0.844	0.303	-0.169	-0.294
KSA 5	-0.030	0.765	0.173	0.053	-0.224
KSA 6	0.068	0.816	0.229	0.011	-0.264
KSA 7	-0.082	0.774	0.226	-0.316	-0.319
KSA 8	0.057	0.778	0.098	-0.164	-0.303
TK 1	0.743	0.037	0.222	-0.111	-0.022
TK 2	0.768	0.166	0.453	0.023	0.057
TK 3	0.751	-0.089	0.270	-0.003	-0.124
TK 4	0.733	-0.108	0.133	-0.015	0.106
TK 5	0.767	-0.113	0.133	0.093	-0.156
TK 6	0.813	-0.158	0.247	-0.099	-0.024
TK 7	0.730	0.160	0.254	-0.096	-0.117
PBA 1	0.243	0.536	0.789	-0.353	-0.026
PBA 2	0.442	0.314	0.902	-0.298	0.048
PBA 3	0.315	0.015	0.726	-0.319	-0.013
PBA 4	0.258	0.306	0.860	-0.280	0.144
PBA 5	0.303	0.167	0.883	-0.489	-0.016
TKO 1	-0.089	-0.176	-0.312	0.856	0.165
TKO 2	-0.159	-0.275	0.402	0.857	0.240
TKO 3	0.088	-0.056	-0.178	0.760	0.187
TKO 4	0.101	-0.132	-0.384	0.826	0.066
TKO 5	-0.051	-0.102	-0.357	0.797	0.342

Source: Output PLS, 2018

**Table 9. Cross-loading Moderating Effect**

Indicator	Client Type	Staff Audit Quality	Audit Evidence Collection	Communication Type	Moderating Effect
<i>Moderating Effect</i>	-0.042	-0.295	0.057	0.244	1.000

Source: Output PLS, 2018

Based on table 9, the cross-loading value for the moderating effect indicator has a loading factor for the moderating effect construct that is higher than other constructs, so it can be said to have a good discriminant validity value (Ghozali, 2014).

*Structural Model Test or Inner Model*

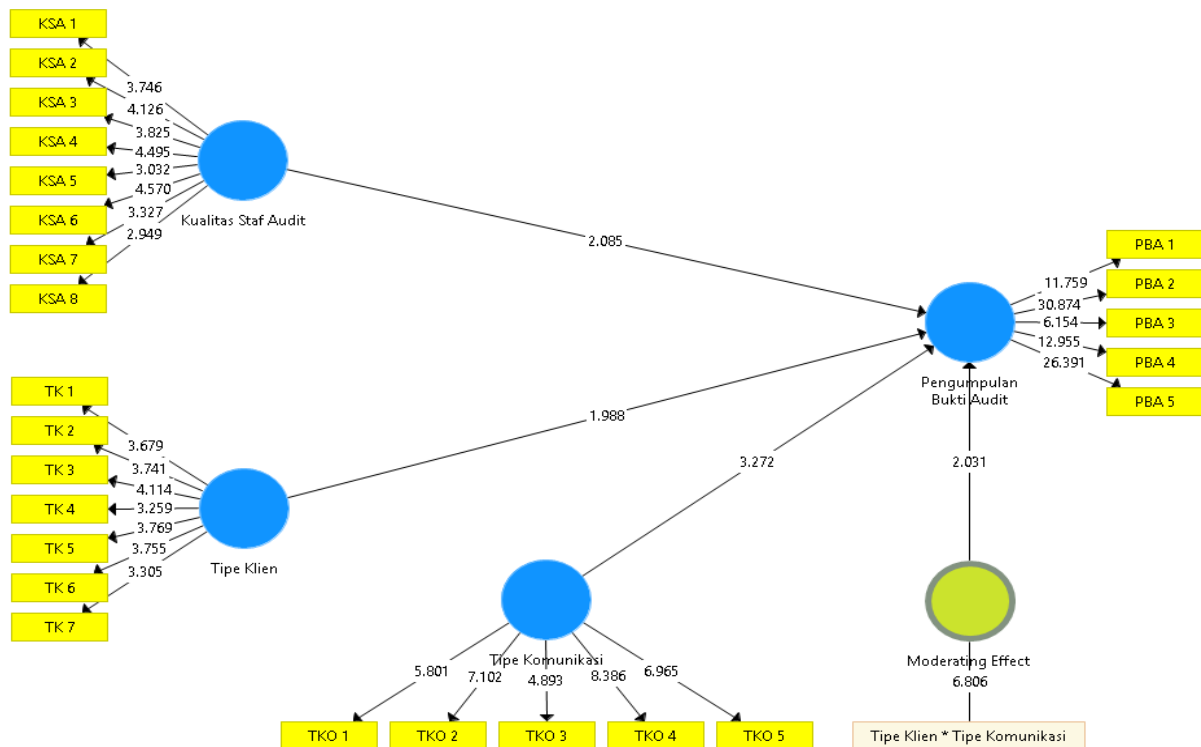
The results of testing the Coefficient of determination from table 10, the R square value for the audit evidence collection variable is 0.416, which means that the R square value is low. The r square value of audit evidence collection is 0.416 or 41.6%. This value shows that the audit evidence collection variable can be explained by the client type and audit staff quality by 41.6%. In comparison, the remaining 58.4% can be explained by variables outside the dependent variable (error component). R square value is low, which means that the error component has a high value. It also means that future research may take into consideration to add other variables in the equation that will influence audit evidence collection.

**Table 10. R-Square Variable Construct**

	R Square
Audit Evidence Collection	0.436

Source: Output PLS, 2018

Data analysis in this study using the Structural Equation Model (SEM) with the help of the Smart PLS program. Testing the proposed hypothesis is done by examining the structural model (inner model) by looking at the path coefficients that show the parameter coefficient, and the statistical significance value t can be seen in Figure 1 and Table 11.



**Figure 1.** Hypotheses test using *Bootstrapping*

Source: Output PLS, 2018

**Table 11. Hypothesis Test based on Path Coefficient**

	Original Sample	Sample Mean (M)	Standard Error (STERR)	T Statistics (Q/STERR)	P Values
Audit staff quality → Audit evidence collection	0.335	0.315	0.159	2.106	0.036
Client Type → Audit evidence collection	0.362	0.402	0.176	2.055	0.040
Communication Type → Audit evidence collection	-0.405	-0.390	0.143	2.834	0.005
<i>Moderating effect</i> → Audit evidence collection	0.305	0.245	0.140	2.182	0.030

Source: Output PLS, 2018

From the results of the path coefficient analysis in table 11, it can be seen that the significant level of audit staff quality variables is 0.036, which is smaller than 0.05, and the statistical T is  $2.106 > 1.96$ . This level means that (H1) is accepted. This result states that the quality of audit staff has a positive and significant effect on the collection of audit evidence. The significant level of client type variables is 0.040, which is smaller than 0.05, and the statistical T is  $2.055 > 1.96$ . This level means that (H2) is accepted. These results state that the type of client has a positive and significant effect on gathering audit evidence. The significant level of the communication type variable is 0.005, it is smaller than 0.05, and the statistical T is  $2.834 > 1.96$ . This level means that (H3) is accepted. These results state that the type of communication has a positive and significant effect on gathering audit evidence. The significant level of the communication type variable is 0.030, it is smaller than 0.05, and the statistical T is  $2.182 > 1.96$ . This level means that (H4) is accepted. These results state that the type of communication moderates the type of client in gathering audit evidence.

## Discussion

### *The audit staff quality influences the audit evidence collection*

The results of testing the first hypothesis (H1) are accepted. This result states that the quality of audit staff has a positive effect on gathering audit evidence. This result means that the higher the quality of audit staff who have audit competencies and competencies can make it easier to obtain the evidence needed in gathering audit evidence. The results obtained can be explained that the quality of audit staff influences the collection of audit evidence.

Audit staff with extensive knowledge and have more extensive work experience will indeed quickly find evidence that will be needed in the auditing process. Also, if there are obstacles, high-quality audit staff can quickly resolve the problems that occur. In this case, whether or not the collection of audit evidence is determined is at the level of quality of the audit staff so that the discovery of evidence in the collection of audit evidence can be carried out precisely under the allotted time. This research is supported by research Pamudji (2009), which states that the quality of audit staff must have the ability and experience to support the quality of the resulting audit and create client satisfaction. The level of competency of an auditor is fundamental in determining audit quality. Therefore, the higher the level of skill possessed, the auditor can solve problems that indicate errors in financial statements effectively and efficiently in the audit process

(Kartika & Pramuka, 2019). Thus, when auditors work effectively and efficiently, they tend to gather more audit evidence.

#### *The client type influences the audit evidence collection*

The results of testing the second hypothesis (H2) are accepted. This result states that the type of client has a positive effect on gathering audit evidence. This research is supported by research conducted by Annisya & Kiswara (2014), i.e., client management has a significant impact in gathering audit evidence. However, research Bennett & Richard (2013) not in line with this study, which states that the type of client does not have a significant effect on the collection of audit evidence. The results of this study indicate that the type of client will affect the collection of audit evidence because clients with various traits will have an impact on the interactions made with the auditor.

Client type is one of the crucial determinants in the process of gathering audit evidence when facing an auditor if there are obstacles or conflicts. Clients with an open or loyal type will help smooth the auditor in gathering the audit evidence he needs. If we look closely at these findings, it can be explained that the type of client influences the collection of audit evidence because clients with an open or loyal type will assist the smoothness of the auditor in gathering the audit evidence he needs. In this case, whether or not the collection of audit evidence is determined by the client shows a loyal attitude so that the auditor efficiently completes his task.

#### *The communication type influences the audit evidence collection*

The results of testing the third hypothesis (H3) are accepted. These results state that the type of communication has a positive effect on gathering audit evidence. This result means that the better the type of communication carried out, the audit evidence collection will run smoothly. These results illustrate that the communication type will affect the auditing process in terms of collecting audit evidence conducted by both audit staff and auditors because communication will guide audit staff or auditors in gathering audit evidence needed to complete their tasks.

This research is in line with research Fitriani & Chariri (2014), which states that the type of communication has a significant influence on the collection of audit evidence. This relation shows that the type of communication will affect the auditing process in terms of collecting audit evidence conducted by both audit staff and auditors because the discussion will guide the audit staff or auditor in gathering audit evidence needed to complete their duties.

#### *The client type influences the audit evidence collection with the communication type as a moderating variable*

The results of testing the fourth hypothesis (H4) are accepted. These results state that the type of communication moderates the kind of client towards the collection of audit evidence received. This result shows that the client type strengthens the type of communication to collect audit evidence. The collection of audit evidence conducted by audit staff and auditors may experience problems. If the audit staff feel they have a mismatch with the client, which may be caused by the nature or attitude of the client towards the audit staff, especially if the client faced has knowledge and experience far above the audit staff.

The behavior of audit staff will tend to avoid communicating directly with clients, so they choose to reduce direct meetings with clients and use electronic media more to communicate. This finding is supported by research Fitriani & Chariri (2014), which explains that the type of

communication strengthens the influence of the type of client on gathering audit evidence. When the client type is friendly, the more audit evidence is gathered. Based on these results, it is suggested that junior auditor must build their confidence in dealing with the clients.

## CONCLUSION

The results of this study found that testing directly the audit staff quality variables, client type, and communication type have a positive effect on the collection of audit evidence. Furthermore, the type of communication is a moderating variable that can affect the relationship between client type and the audit evidence collection. This research is expected to provide input and consideration for the auditor and auditor staff regarding the interaction of audit staff and clients as well as the communication chosen if there is a mismatch between audit staff and clients in gathering audit evidence. Based on these results, it is suggested that auditors need to maintain and improve its audit quality. In the client type and communication type, auditors must build their confidence in dealing with the clients. While auditors have a friendly and comfortable relationship with the clients, they tend to collect audit evidence efficiently. The sample in this study is still relatively small and only limited to auditors working in public accounting firms in Makassar. So, this study suggests further research to add and expand the area, the number of samples, and the use of new variables in addition to the variables in this study to know better the factors that factors can influence fraud detection.

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