

The Effect of Task Complexity, Independence and Competence on the Quality of Audit Results with Auditor Integrity as a Moderating Variable

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The goal of this study is to find out and provide empirical evidence of the influence of task complexity, independence, and competence on the quality of audit results with auditor integrity as a moderating variable. This study was conducted on the Auditors at the Inspectorate Office of North Sumatra's Musirawas Regency, with 180 personnel samples. The method of determining the sample used in this study was non probability sampling with a saturated sampling technique. The technique used to analyse data was Structure Equation Modeling (SEM) with AMOS software application. Based on the analysis results, it can be shown that the sub-structure of auditor integrity is influenced by the complexity of the task, independence and competence, but only competencies that have a positive and significant effect and in the main structural equation, the quality of audit results is affected by task complexity, independence, competence and integrity, but only the variables of independence and integrity have a positive effect. From the two equations, the integrity variable is able to moderate the auditor's competency variable on audit quality, so it is suggested that to realise a government that is clean of auditor competence is to be a benchmark for the success of auditing, in order to support the integrity of audit results.

Key words: *Complexity task, Independence, Competence, Integrity, Quality of audit.*

Introduction

In carrying out financial management arrangements, local governments require a Regional Supervisory Agency to minimise deviations in the use of State finances by certain parties. With this oversight, the government is expected to produce quality audit reports, so that one of the demands of the community to create good governance and clean governance so the implementation of regional government can be carried out. Good government financial management must be supported by a quality public sector audit, because only the audit sector will provide a way for government agencies to deviate from the use of the budget. Based on Government Regulation Number 79 of 2005 (article 24), supervision of government affairs in the regions is carried out by the Government Internal Control Apparatus (APIP) in accordance with its functions and authorities. Department Inspectorate Generals are Non-Departmental Government Institution Supervision Units, Provincial Inspectorates, and inspectorates of Regencies / Cities.

In its implementation, sometimes the Government Internal Supervisory Apparatus (APIP) has several obstacles that cause the audit report to be incompatible with the reality that occurred. This can affect the perception of the audit report's users to the extent to which government auditors have worked in accordance with established ethical standards. Rubino & Vitolla (2014), defines quality of audit results as reporting on weaknesses in internal control and compliance with provisions, responses from responsible officials, keeping confidential disclosure of prohibited information, distributing audit reports and following up on auditor recommendations in accordance with statutory regulations. The Government Internal Supervisory Apparatus (APIP) are expected to comply with the norms and conditions that apply to internal auditors consisting of the APIP Code of Ethics and APIP Audit Standards. The code of ethics is intended to maintain APIP behaviour in carrying out its duties, while audit standards are intended to maintain the quality of audit results, which are conducted by APIP (Balsam *et al.* 2003).

In the context of independence and objectivity, it is stated that in all matters relating to the audit, APIP must be independent and objective in carrying out its duties and functions. An auditor's independence and objectivity are needed to realise and create credibility for the results of his work. In carrying out their duties and functions, the problem that will arise is how auditors can maintain independence and objectivity (Choi *et al.* 2010). Comunale & Sexton (2005), test the factors of work experience, independence, objectivity, integrity and competence towards the quality of audit results. The test results show that work experience, objectivity and competency have a positive effect on the quality of the results of the examination. For independence and integrity there is no significant effect on the quality of the examination results, while simultaneously the five variables affect the quality of the results of the examination. Unintentional mistakes and honest dissent may occur, but

fraudulent principles cannot be accepted. With high integrity, the auditor can improve the quality of the audit results (Pusdiklatwas BPKP, 2005). Ghosh & Moon (2005), find that the influence of past earnings on one-year-ahead earnings forecasts becomes greater as tenure increases. In general, the results are consistent with the hypothesis that investors and information intermediaries perceive auditor tenure as improving audit quality. One implication of our study is that imposing mandatory limits on the duration of the auditor-client relationship might impose unintended costs on capital market participants. A study carried out by Hakim *et al.* (2010), examines whether industry specialisation of auditors affects the association between auditor tenure and equity liquidity. Lower audit quality indicates lower accounting information quality, which may lead to a larger proportion of informed traders dealing in the equity of the firm, along with a corresponding decline in the willingness of uninformed liquidity traders to trade in such equities (Endri *et al.* 2019).

Some audit results or findings have not been followed up by the relevant work units, therefore they need to be followed up by the Regional leadership. Therefore, the quality of audit results that can be accounted for, is added by overseeing preparations in the use of the budget, so that the use of the budget does not happen again. Based on the foregoing, it is necessary to conduct a comprehensive evaluation of the quality of the auditor's audit results in North Musirawas District, which is influenced by the complexity of the tasks, independence, competence and integrity.

Literature Review

Task Complexity

Complexity Tasks when conducting audits tend to be tasks that face many complex problems. Auditors are faced with complex tasks, many tasks, different tasks which are interrelated with each other. The complexity of the audit is based on the individual's perception of the difficulties of an audit task. Some auditors perceive audit tasks as high complexity and difficult, while other auditors perceive them as easy. According to Kahneman (1973: 247) a task may be defined as: "Task is being thought to be synonymous with either task difficulty." Iskandar & Zuraidah (2011: 33) use the definition: "Complex tasks are ambiguously defined and difficult to measure objectively." Iskandar & Zuraidah (2011: 33) use the definition: "From the explanation above, it can be concluded that the complexity of the task in this study is defined as a complex task, consisting of many parts, different and interrelated with each other."

Auditor Indentation

According to the IFAC (2010), independence is actually a "state of mind" or something felt by each according to what he believes is going on. In connection with that, auditor independence can be reviewed and evaluated from two sides, they are: (a) Independence of Practitioners, real or factual independence which is obtained and maintained by auditors in the entire series of audit activities, starting from the planning stage to the reporting stage. Independence in this fact is a review of the freedom that is actually owned by the auditor, so it is an ideal condition which needs to be realised by the auditor, and (b) Professional Independence, which is independence that is reviewed in the image of the auditor from the public or the general public toward the auditor which is in charge of independence. According to this review, this is often also called independence in appearance. Independence according to this review is very crucial, because without the public belief that an auditor is independent, then everything he does and his opinion will not get an award from the public or its users. According to Flint (1988), there are five main things related to independence in an auditor, they are: (a) Personal Quality: the personal quality of the auditor is related to the honesty and strength of one's character in conducting an audit so that he is able to maintain it from the pressure of another party or pressure to override independence. (b) Freedom obtained by other parties, especially client management, has the opportunity to influence auditor freedom. If they can control the auditor then they will make it happen if there are certain interests from them. Likewise, the effectiveness of freedom that is influenced by other parties will be determined by the response of the auditor himself. (c) Relationships: personal auditors can have personal relationships or relationships in other interests outside the audit with auditions or certain people from the client's environment. The relationship has the potential to cause conflicts of interest, loyal attitudes, or emotional behaviour that affect the auditor's objectivity. (d) Financial interests: the auditor's financial interests in financial matters, both direct and indirect, such as investment, lending and trade transactions, as well as the dependence of economic benefits from the honorarium obtained by the auditor from his client. (e) Professional Solidarity: the level of solidarity among members of the auditing profession can be influential in their trying to protect each other , or watching each other .

Auditor Competency

The definition of auditor competency is the auditor's ability to apply the knowledge and experience that he has to conduct an audit so that the auditor can conduct an audit carefully, intuitively and objectively (Taylor, 2000). According to SPAP, PSA No. 04, 2001, competencies are divided into four components, they are: knowledge, experience, education and training. Gaspar (2012), defines competency as sufficient expertise that can be explicitly used for conducting objective audits. According to *Campion et al.* (2011), the definition of competence that is often used is the characteristics that underline an individual to achieve a

superior performance. Competence such as knowledge, skills, and abilities is related to work, as well as the abilities needed for non-routine jobs.

Auditor Integrity

Integrity may be understood as a character element that underlies the emergency of professional recognition, the quality that underlies public trust and a benchmark for members to test all decisions made. Integrity also requires that a member, among other things, be honest and forthright without having to sacrifice the secrets of the recipient of services; servants and public trust should not be defeated by personal gain. Integrity can accept unintentional errors and honest dissent, but cannot accept fraud or eliminate principles (Wardayati, 2016). Professional Ethics Principles of the Indonesian Institute of Accountants in Agoes (2012: 5) state integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members to test all decisions made. Integrity is the quality that makes the emergence of public trust and the highest value order for members of the profession in testing all decisions. An auditor must be honest and transparent, brave, wise and responsible for carrying out audits. The four elements are needed to build trust and provide reliable decisions for decision making, so that audit quality and its performance will be good (Watkins *et al.* 2004). Then if the internal auditor has high integrity, the examination will be carried out honestly, wisely and responsibly to build the trust to provide the basis for reliability in making decisions. The decision will reflect the actual conditions of the evidence collected. Thus, the guarantee for the output which is given can be trusted by all interested parties. Expenditures that have good quality reflect the internal performance of the auditor as well.

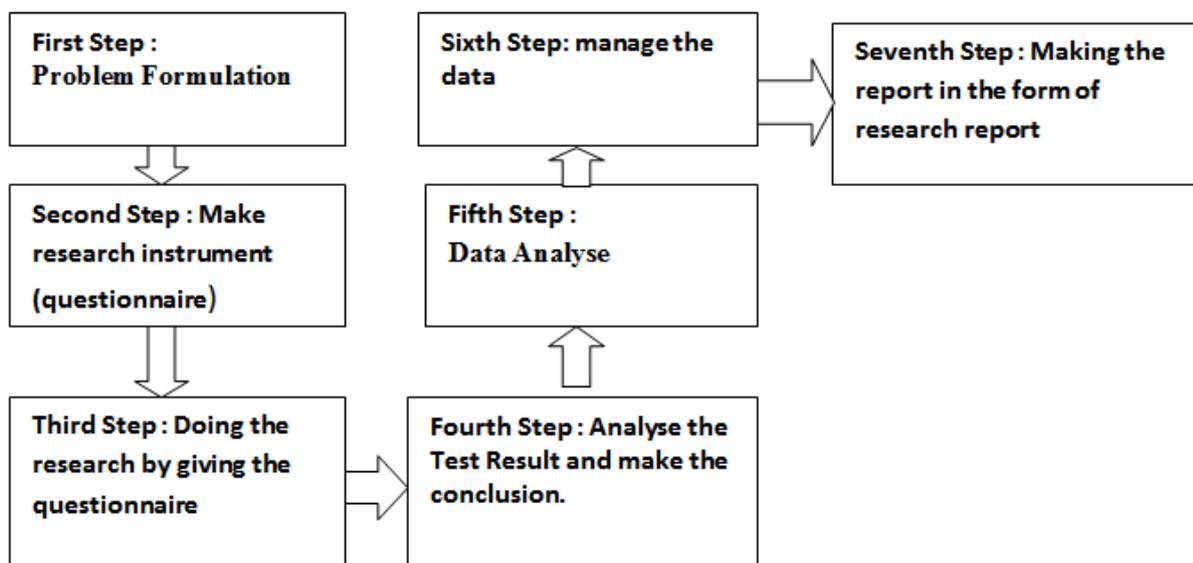
The Resulting Quality of Auditor's Audit

Choi *et al.* (2010), define audit quality as the possibility that the auditor will find and report violations in the accounting system with the auditor's knowledge and expertise. Whereas violation reporting depends on the auditor's motivation to disclose the violation. This drive will depend on the independence of the auditor. Hakim *et al.* (2010), defines the quality of the audit as, "Audit quality means how to tell an audit detects and report material mission requirements financial statement. "The competence reflection detection aspect, while reflecting ethics or auditor integrity particularity independence." The International Federation of Accountants, IFAC. (2010) states: "That audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards." According to Mansi *et al.* (2004), regarding audit quality, they are: To be able to meet good audit quality then the auditor in carrying out his profession as an examiner must be guided by the ethical code of accountants, professional standards and financial accounting standards that apply in Indonesia. Each audit must maintain integrity and objectivity in carrying out its duties by

acting honestly, decisively, without pretension so that it can act fairly, without being influenced by requests from certain parties to fulfil their personal interests."According to Watkins *et al.* (2004), qualified auditors are "capable" auditors finding violations while independent auditors are auditors who "want" to disclose these violations. So from the explanation above, there are two very important elements in audit quality, the first is audit quality determined by an auditor's ability to find violations or problems in the client's accounting system, the ability is possessed from relevant knowledge, experience and education, and the second is from the independence auditor, where an independence auditor is very necessary to maintain the auditor's ability to not choose just anyone, especially management, because the information which is produced will be used by the public or, those who make economic decisions.

Methodology

This research method uses quantitative methods. According to Sugiyono (2013: 14), the quantitative method is a scientific approach that views a reality that can be classified, is concrete, observable and measurable, and the relationship of variables is causal where the research data is in the form of numbers and analysis using statistics. This study examines the task complexity, independence and competency towards integrity, the implication of the result quality of auditor audits in North Musirawas district, with a population of 180 personnel. The first step in this research is to formulate research problems. Next, to make research instruments such as questionnaires, interviews. This research uses the quantitative descriptive type of research. For more details, this research design can be seen in the following picture:

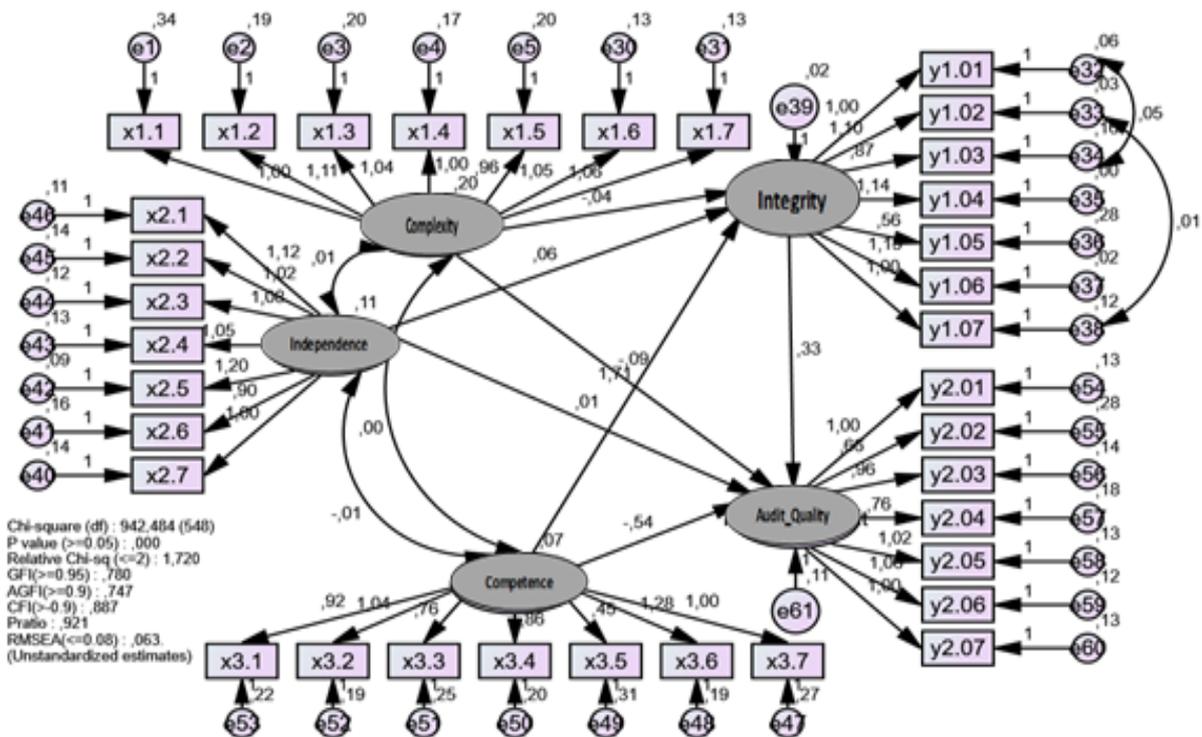


The technique of data analysis in this study used Structural Equation Modelling analysis, an extension of multiple linear regression analysis and path analysis. This analysis, according to Ghazali (2014), is a set of statistical techniques that allow testing of a relatively "complicated" series of relationships. A simultaneous, complex relationship in question is a series that is built between one or several dependent variables with one or several independent variable methodologies. Structural Equation Modelling plays a variety of roles, including as a system of simultaneous equations, linear causal analysis, path analysis analysis of covariance structure, and structural equation models (Ghozali, 2014).

Results and Discussion

Structural Equation Modelling (SEM) is applied after doing the analysis at the unidimensional level of each dimension, as well as indicators forming latent variables or exogenous or endogenous constructs, which are tested by Confirmatory Factor Analysis, and the next step is to do Full Model analysis from five variables, they are the task complexity variable, independence, auditor competency, auditor integrity and quality variable results of auditing auditors in North Musirawas regency, the intended full model as illustrated in the figure below:

Figure 1. Confirmatory Factor Analysis (CFA) Full Model



Based on the figure above, it can be seen that all indicators of exogenous constructs and endogenous constructs and t-test criteria on Full Model have a value of loading > 0.5 , according to Igbaria *et al.*(1996), stating that if the standard factor is ≥ 0.5 it is very significant. Ghozali (2014) state that a significant loading factor is if it has a standard loading factor, ≥ 0.5 indicates a good level of convergent validity. Thus the dimensions and indicators in the CFA full endogenous construction model and exogenous construct are valid, because they have a standard loading factor > 0.5 and then the simultaneous test of the goodness of fit index is estimated, as in Amos output below:

Table 1: Test Results for Parameter Confirmatory Factor Analysis (CFA) Full Model

Integrity	<---	Complexity	-0.036	0.062	-0.580	0.562	Insign.
Integrity	<---	Indepedency	0.056	0.086	0.659	0.510	Insign.
Integrity	<---	Competency	1.705	0.301	5.666	0.000	Sign.
Audit Quality	<---	Complexity	-0.090	0.073	-1.227	0.220	Insign.
Audit Quality	<---	Indepedency	0.012	0.102	0.122	0.903	Insign.
Audit Quality	<---	Competency	-0.536	1.128	-0.475	0.635	Insign.
Audit Quality	<---	Integrity	0.327	0.610	0.536	0.592	Insign.

The picture above shows that all indicators on the Full Model have a standard value of loading > 0.5 , is indicating that there is a good level of convergent validity, so that there is no drop and the estimated results of each variable can be seen as follows:

1. Estimates of Complexity variable and Audit Quality of -0.090 with a probability value (P) of 0.220 and a value of C.R -1.227.
2. Estimates of Independence variable with Audit Quality of 0.012 with probablility values (P) of 0.903 and C.R values of 0.122.
3. Estimates of Auditor Competency variables, with Audit Quality of -0.536 Probability (P) of 0.635 and value of C.R -0.475.
4. Estimates of Auditor Integrity variables, with Audit Quality of 0.327 Probability (P) value of 0.592 and C.R 0.536.
5. Estimates of Auditor Complexity variables with Integrity of -0.036 Probability (P) of 0.580 and C.R 0.0562.
6. Estimates of Auditor Independence variables with Integrity of 0.056 Probability (P) of 0.510 and C.R value of 0.659.
7. Estimates of Auditor Competency variables with Integrity of 1.705 Probability value (P) of 0.000 and value of C.R 5.666.

Structural Equations

The Result Quality of the auditor examination = -0.090 Task complexity + 0.012 Auditor independence – 0.023 Auditor competency + 0.327 Integrity Auditor.

Equation Sub Structure

Auditor integrity = -0.036 Task complexity + 0.056 Auditor independence + 1.705 Competence.

The estimation results of standard on the Full Model images is a reference for the fifth test of the hypothesis made before, then the results of the hypothesis will be the final conclusions in this research, and simultaneous testing uses the Goodness of Fit Index criteria as listed in the following testing criteria:

Goodness of Fit Index	Cut Off Value	Value
chi Square	Expected small	942.484
Significance Probability	≥ 0.05	0.000
RMSEA	≤ 0.08	0.063
GFI	≥ 0.90	0.780
AGFI	≥ 0.90	0.747
CMIN / DF	≤ 2.00	1.720
TLI	≥ 0.95	0.877
CFI	≥ 0.95	0.887

Testing Hypothesis

Testing the First Hypothesis

Based on the calculation results of the SEM Software Amos application above, the estimate of effect task complexity on the quality of auditor audit results in the directorate North Musirawas district was -0.090 or (-9.0%) and CR -1.227 where the CR $<(1.96)$, it reflected a negative effect.

Testing of the Second Hypothesis

The estimation of the effect of independence on the result quality of auditor audits was 0.012 and CR 0.122 and the criteria for CR <1.96 , so it reflect the significant positive effect of auditor independence on the quality of the results of auditing auditors.

Testing the Third Hypothesis

The estimation of the effect of auditor competency on the quality of the auditor's audit results of -0.563 and CR -0.475 and criteria for CR <1.96 reflects a negative effect, between auditor competency on the quality of auditors' audit results.

Testing of the Fourth Hypothesis

The estimation of the effect of auditor integrity on the quality of the auditor's audit results amounted to 0.327 and CR 0.536 and criteria CR <1.96, this reflects a not significant positive effect between auditor independence and the quality of auditor audits result.

Testing the Fifth Hypothesis

The estimation of influence task complexity on auditor integrity is -0.036 and CR -0.580 and criterion CR <1.96 reflects negative influences between the complexity of the auditor's duty and auditor integrity.

Testing of the Sixth Hypothesis

The estimation of the effect of auditor independence on auditor integrity of 0.056 and CR 0.659 and criteria for CR <1.96 reflect positive, not significant effects of auditor independence on auditor integrity.

Testing of Seventh Hypothesis

The estimation of the effect of auditor competency on auditor integrity at 1.705 and CR 5.666 and criteria CR > 1.96 reflects the positive and significant effect of auditor competency on auditor integrity.

Testing of the Eighth Hypothesis

The estimation of the effect of task complexity, independence, competency and integrity on the quality of the auditor's audit results is as follows: the criteria for the Goodness of Index are related to the hypothesis not fulfilling the Good Fit, where the value does not meet the goodness of fit criteria. It reflects that all the variables of task complexity, independence, competency and integrity have no effect on the quality of auditors' audit results in the North Musirawas Regency Directorate.

The Interpretation of Research Results

- a. The auditor's task complexity has a negative effect on the quality of the auditor directorate's audit results because some auditors often have difficulty in obtaining audit material information in Musirawas Regency, the complexity of the task as illustrated in the 1.11 Full Factor loading indicator (X102) or determination by 11%.
- b. Independence has a positive effect on the results quality. This influence is caused by the results of each auditors' findings. It means that each auditor finding must be answered in front of the audit commission, as illustrated in the Full Model factor loading (X207) of 2.80 or determination of 28%.
- c. Auditor competence has a negative effect on the quality of auditors' audit results. The effect is not caused by the auditing experience, an important clue in opening auditing object problems as illustrated in the Full Model factor loading (X306) of 1.28 or 13% determination.
- d. Auditor integrity has a positive effect on the quality of an influential auditor's audit result, caused by the fact that the administrative action policies given are preferred over policies, it states that financial losses, as illustrated in the Full Model factor loading (Y106) of 1.15 or 12% determination.
- e. Based on the theory that supports the identification of an auditor as stated by, Flint (1998), there are five main things related to auditor independence, they are: (a) Personal Quality: the personal quality of the auditor is related to the honesty and strength of one's character in conducting an audit so that he is able to maintain it from the pressure of another party or pressure from himself to override independence. (b) Freedom Obtained: other parties, especially client management, have the opportunity to influence auditor freedom. If they can control the auditor, they will make it happen, if there are certain interests from them. Likewise, the effectiveness of freedom that is influenced by other parties will be determined by the response of the auditor himself. (c) Relationships: personal auditors have personal relationships or relationships of other interests outside the audit with auditions or certain people from the client's environment. The relationship has the potential to cause conflicts of interest, loyal attitudes, or emotional behaviour that may affect the auditor's objectivity. (d) Financial interests: the auditor's financial interests in financial matters, both directly and indirectly, such as investments, loans and trade transactions, and the dependence of economic benefits on the fees received by the auditor from his client (e) Professional solidarity: the level of solidarity among members of the audit profession can be influential in trying to protect each other, or supervise each other.
- f. According to Rusmin *et al.* (2006), independence and integrity does not have a significant effect on the quality results of the examination. Objectivity establishes an obligation for the auditor to be impartial, intellectually honest, not prejudiced or able and free from conflicts of interest or under the influence of other parties.

Conclusion

Based on the results of statistical analysis and the research data test, the effect of the task complexity competency independence on the implications of its integrity on the result quality. The auditors of the directorate in North Musirawas Regency can be summarised as follows: the auditor's task complexity has a negative effect on the quality of auditors' audit results in North Musirawas Regency; this is due to the fact that some auditors often have difficulty in obtaining audit information. Auditor independence does not have a significant positive effect on the quality of the auditors' audit reports result in North Musirawas Regency, this is due to the fact that each auditor's findings must be answered in front of the audit commission. Auditor competency has a negative effect on the quality of the auditors' audit result in North Musirawas Regency, this is due to the fact that auditing experience is an important clue in opening up audit object problems. Auditor integrity does not have a significant positive effect on the quality of the auditors' audit report results in North Musirawas Regency, this is due to the fact that the administrative action policies given are preferred over policies that are state financial losses. The auditor's task complexity has a negative effect on the integrity of the auditor directorate in North Musirawas Regency. Auditor independence does not have a significant positive effect on the integrity of the auditor directorate in North Musirawas Regency. Auditor competency has a positive and significant effect on the auditor integrity of the directorate in North Musirawas Regency. Task complexity, independence, competency and integrity do not affect the quality of the auditors' inspection results of the directorate in North Musirawas Regency, as can be seen from the Goodness of Fit Index criteria standard.

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