

# The Influence of the Complexity of the Task, Locus of Control and Gender on the Performance of Auditors in Surabaya Indonesia

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## ABSTRACT

This study aims to produce a model that can prove the direct influence of the performance of the auditors and the complexity of the task, directly influences the performance of the auditor with the locus of control as well as differences in the performance of auditors in the review of the gender perspective, which can be translated into some problems following formula How complexity of the task directly contributing to the performance of auditors?, How to contribute directly Locus of control on the performance of auditors? and how differences in the performance of auditors in the review of a gender perspective? started in 2002 with the unfolding Enron case, which involves public accounting firms that are members of the big five Arthur Anderson, then the case of a great river, pharma chemicals, and WorldCom involving accounting firms that had been believed to have a high audit quality. In the case of Great River's finance minister (Finance Minister) RI commencing from November 28, 2006 has suspended permission Public Accountant (AP) Justin Aditya Sidhartha for two years. Furthermore, telecom cases that occurred in 2008 with the closure of public accounting firms Edy Priyanto, and many other cases -kasus a violation of the code of ethics accountant .Being no basis to conduct research on the performance of auditors By using the unit of analysis of existing public accountant at 40 public accounting firms in Surabaya, as well as using multiple analysis regression with three independent variables, namely the complexity of the task, locus of control and gender, the results that the complexity of the task of influence on the performance of auditors. While the locus of control and gender did not affect the performance of auditors.

**Keyword** : performance of auditors. the complexity of the task , locus of control , gender

## 1. Introduction

Auditor is a profession that have certain qualifications to examine simultaneously provide an opinion on the financial statements as a liability for the activities of a company or an organization , as well as government agencies . External auditor or public accountant is a practitioner and title professionals given to accountants in Indonesia that have received permission to provide services of general audit and review of financial statements , performance audit and special audits as well as services nonansurance such as consulting services , services of compilation , taxation services , The services offered by public accountants was conducted on public companies , which are companies that go public , companies large and small companies and organizations that do not aim for profit . The practice of public accounting should be done through a Public Accounting Firm ( KAP ) .

This study aims to produce a model that can prove the direct influence of the performance of the auditors and the complexity of the task , directly influences the performance of the auditor with the locus of control as well as differences in the performance of auditors in the review of the gender perspective , which can be translated into some problems following formula How complexity of the task directly contributing to the performance of auditors ? , How to contribute directly Locus of control on the performance of auditors ? and how differences in the performance of auditors in the review of a gender perspective ? As we know that to be a professional auditor who is strongly influenced by the skills and specialized expertise . High job demands and the ability to be professional is a challenge that must be met by an auditor . An independent auditor will take a decision not based on the interests of clients, private or other parties , but based on the facts and evidence collected during the assignment ( Hery 2005 in Ichwan , 2012) . KAP -quality performance is largely determined by the performance of auditors so that the performance of the auditors is a major concern for both the client and the public in the assessment of the results of audits conducted

Other individual factors that can be used to strengthen the performance is variable personality ( personality ) , which is defined as an individual's beliefs on whether or not capable of controlling the fate ( destiny ) itself ( Kreitner and Kinicki , 2005: 179 ) were converted - translated by Erly Suandy ) , where variable is the locus of control. Robbins (2003 : 132 ) which been translated by Benjamin Molan suggests that Locus of control is a person's perception about the source of his fate . Locus of control is a person's perspective on an event if he feels can or can not control the events that happened to him ( Rotter , 1966 in Engko and Gudono , 2007) . Locus of control is divided into an internal locus of control and external locus of control ( Engko and Gudono , 2007) . Auditors who have an internal locus of control would be to have a positive contribution to the performance of the duties of the audit. This is because internal controls will be visible through the ability to work and work actions that affect the success and failure when doing his job . While the auditor with external locus of control feel that there are controls outside him which supports the results of the work performed . Auditors were able to control the activities and behavior in audit assignments , will be able to affect the performance in meeting its responsibilities . ( Khikmah and Priyanto , 2009)

Testing the effect of task complexity on performance are also important because of the likelihood that the task of auditing is a task that faces many complex problems ( Mahdy , 2012) . In this case, the assignment of a standardized audit has steps long , complex and structured. Idealnya , the task of auditing is said to run smoothly if the audit of receipt of engagement , audit planning , execution of audit testing conducted according to the audit reporting stage . When auditors confronted with the complexity of the task , such as the amount of information that must be processed in each stage , this will affect the audit assignment . Thus , a high complexity can be a burden if the lack of capability and the ability of the auditor itself ( Astriningrum , 2012) . Bonner (1994 ) suggests there are three fundamental reasons enough why tests on the complexity of the task to an audit situation needs to be done . 1 ) , the complexity of this task is thought to have a significant effect on the performance of an auditor . 2 ) , decision-making tools and techniques and specific exercises alleged to have been conditioned in such a way as researchers understand the anomaly on the complexity of the audit task . 3 ) understanding of the complexity of a task can help the management team audit companies find the best solution for the audit staff and audit tasks . According to Libby and Lipe (1992 ) and Kennedy (1993 ) in Mahdy ( 2012) states that the complexity of audits can be used as a tool to improve the quality of work . This can affect auditors attempt to achieve audit quality by improving the quality of work . Meanwhile, according to Tan , et al (2002 ) in Marganingsih and Dwi Martani (2010 ) , the auditor 's performance is not affected by the increasing complexity of the task when the auditor has the knowledge and high accountability , or have knowledge and low accountability . Research conducted by Marganingsih and Dwi Martani (2010 ) also shows that the complexity of the audit task negatively affect the performance of auditors .

In a study conducted by Walkup in Trisnarningsih , (2004 ) found that in fact 41 % of respondents that they studied , namely public accountants women abandon their careers after finding the forms of discrimination . In the study Trisnarningsih (2004 ) said that there was no difference in the performance of auditors in terms of gender . As the development of economy , society has not fully put confidence in the public accounting profession . In the study Trisnarningsih (2004 ) said that there was no difference in the performance of auditors in terms of gender . As the development of economy , society has not fully put confidence in the public accounting profession , started in 2002 with the unfolding Enron cases involving public accounting firms that are members of the big five Athur Anderson , then the case of a great river , pharma chemicals , and WorldCom involving accounting firms that had been believed to have a high audit quality . In the case of Great River 's finance minister ( Finance Minister) RI commencing from November 28, 2006 has suspended permission Public Accountant ( AP ) Justin Aditya Sidhartha for two years. Further cases of telecoms happened in 2008 with the closure of public accounting firms Edy Priyanto , and many other cases which constitute a violation of the code of ethics of accountants that is considered very necessary ongoing assessment of the performance of auditors in order to increase public confidence in the performance of companies that could be in putting out of opinions published by a public accounting firm . This is what motivates researchers to focus research on the performance of auditors , and many minor cases are not publicized .

Finally this research is expected to contribute to the improved performance of auditors , which may be indicated by a reduction in the number of offenses committed by a public accounting firm and also increase public confidence in the information contained in the financial statements , so it can be used in making decisions for the parties concerned , Besides the research results may also provide additional results are empirical and also strengthen existing theories .

## 2. Literature Review and Hypothesis Development

This study is a replication of research conducted by partner and Gudono (2007 ) , which examines the influence of organizational commitment , the complexity of the task and locus of control on the performance of internal auditors who gave the conclusion that the commitment of the organization , the complexity of the task and locus

of control effect on the performance of auditors SOEs in Bandung internally on either partially or simultaneously while research conducted by Trisnarningsih of auditor performance perspectives gender differences ( men and women ) who provide findings that there is no difference between men and women auditors . However, this study analysis unit that is in use is the auditor at 40 public accounting firms in the area of Surabaya . And also incorporate the variable gender as a variable in this study .

### **2.1. The complexity of the task**

The complexity of the tasks can be defined as a function of the task itself ( Wood , 1986 in partner and Gudono , 2007: 5 ) . The complexity of the task is a complex task or unstructured , confusing and difficult to be resolved ( Sanusi and Iskandar , 2007 in Nadiroh , 2010) .

The complexity of the task according to Campbell , 1988 , Wood , 1996; Bonner and Springkle 2002 in Marganingsih and Dwi Martani , 2010) is the process of a task that requires some structure and clarity of the task that is given , thus increasing the complexity of the task that caused the increased number of processes and the reduction in the rate structure . Some audit assignments in consider as a task with a high complexity and difficult while others perceived as an easy task ( Jiambalvo and Pratt , 1982 in partner and Gudono , 2007) .

Restuningdyah and Indriantoro (2000 ) states that the complexity of the task arises from the ambiguity and weak structures , both in the main tasks and other duties . In the confusing tasks and unstructured there is an alternative solution that can not be identified so that the data tend to be difficult to be and the results can not be predicted .The complexity of the task in this study is defined as a complex and difficult task which includes parts of many , different and intertwined with each other . In the implementation of complex and difficult task auditor as a member of the audit team requires expertise , skills , capabilities and high level of patience ( Engko and Gudono , 2007) .The duty of an auditor is complex and difficult is caused by the limited capabilities and memory and the ability to integrate a problem shared by a decision-maker ( Jamie et al , 2007) . The more complex a task , will lower the success rate was influential with the task of auditing activities , the high complexity of these audits may lead an auditor to behave dysfunctional , causing a decline in performance ( Restuningdyah and Indriantoro , 2000)

H1 : The complexity of the task of influence on the performance of auditors

### **2.2. Locus of control**

The concept of locus of control was first put forward by Rotter (1990 ) , an expert on social learning theory . Rotter suggested that locus of control is : " a person's perspective on an event , whether he can or can not control ( control of ) an event " .

Kreitner and Kinicki (2005 ) : 179 ) which been translated by Erly Suandy suggested that locus of control is one of the variables of personality ( personality) which is defined as : " the confidence of individuals to control whether or not capable of fate ( destiny ) yourself " .

According Hjele and Ziegler (1981 ) in partner and Gudono (2007 : 6 ) and Baron and Berney (1994 ) is : " a person's perception of the causes of success or failure in carrying out the work " ..

Locus of control can be differentiated into two , namely : locus of control internal and external locus of control . Auditors have locus of control would be to have a positive contribution to the performance of the duties of the audit. This is caused lack of control in him ,, so it will be directly visible through the ability of labor and labor - related measures of success and failure when doing his job . While the auditor with an external locus of control feel that there is an influence from outside himself that supports the results of work performed ( Hjele and Ziegler , 1981) in Engko and Gudono 2007 ) .

Differences locus of control is able to reflect the different performance . Internal locus of control is likely to be more successful in a career rather than external locus of control , they tend to have higher levels of employment , promotion faster , and able to earn more ( Spector , 1988 in partner and Gudono , 2007) . Moreover a person with internal locus of control have higher levels of satisfaction with their work and look better able to withstand stress than a person with an external locus of control ( Baron and Greenberg , 1990 in Mahdy 2012). Thus the locus of control is one's view about the success or failure in carrying out the work, whether the results of this is the influence of outside factors or factor in and of itself. The concept of locus of control was first developed by Julius Rotter in 1990 which gives an overview on one's beliefs about the source of behavioral determinants

H2 : Locus of control effect on the performance of auditors

### **2.3. Gender**

Gender is often identified with gender (sex ) , whereas gender is different from sex . The word gender can be interpreted as ' the apparent differences between men and women in terms of values and behaviors ( Neufeldt , 1984: 561 ) . In terminological "gender" can be defined as the cultural expectations of men and women ( Lips ,

1993: 4) . Another definition of gender is the difference in male and female views of socio-cultural construction ( Showalter , 1989: 3 ) . Gender analysis can also be used as a concept that can be used to describe something ( Nasarudin Umar , 1999: 34 ) .

Gender can be understood as a trait that is used as the basis for identifying the differences between men and women in terms of socio-cultural conditions , the value of the behavior , mentality and emotions as well as other biological factors . Gender is different from sex is sex ( Echols and Shadily , 1983: 517 ) .

Gender terminology in social sciences introduced as a reference to the differences - differences between men and women without connotations purely biological ( Mc Donald et al in Trisnarningsih , 2004) . So the formulation of gender refers to the differences between men and women which are social differences , differences that persists despite not caused biological differences regarding gender .

History gender differences between men and women occurs through a very lengthy process . The formation of gender differences in because a lot of them result in the form of , socialized , strengthened , at construct socially , culturally or through religion and state . Gender differences in fact not be a problem as long as not to cause injustice , but it becomes a problem if these gender differences lead to various injustices .Samekto in Trisnarningsih 2004 stated that there is equality of motivation , organizational commitment , professional commitment and ability of the auditor's work between men and women , but there are differences in job satisfaction anata auditor men and women who are supported by previous studies ( Larkin in Trisnarningsih , 2004) .

H3 : Gender effect on the performance of auditors

#### 2.4. Performance Auditor .

Understanding performance ( Trisnarningsih , 2007: 8 ) suggests that etymologically , the performance comes from the work performance (performance) . As put forward by Mangkunagara (2005 : 67 ) that the term of performance is derived from the job performance or actual performance ( performance or achievements true that in reaching someone , namely : " The work in quality and quantity is achieved by an employee in performing their duties in accordance with the responsibility that is given to him .Parkin , 1990 in Trisnarningsih 2007 : 8 also proposed definition of performance " a work that is achieved by a person in carrying out tasks in the charge to a person or group of people who implemented based on skills , experience and seriousness as measured by considering the quantity , quality , and timeliness " . Understanding the performance of auditors according to Mulyadi and Puradiredja , 1998: 9 ) is : " public accountant who carry out the assignment , examination ( examination ) objectively on the financial statements of a company or other organization with the aim to determine whether the financial statements present fairly in accordance with accounting principles generally accepted , in all material respects , the financial position and results of operations of the company ' ' . Thus the performance of the external auditors is a condition or results achieved by an external auditor to examine and evaluate the company's financial statements if the client has at present fairly in accordance with accounting principles generally accepted

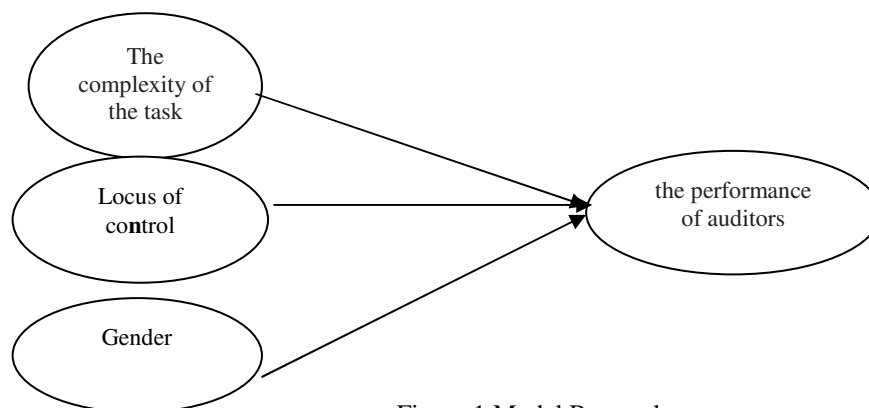


Figure 1 Model Research

### 3. Data and Methodology

The research data obtained using instruments like questionnaire . For research questions the complexity of the task and locus of control adopted by the partner and Gudono (2007) which has been modified back while the performance of auditors in the modification of Trisnarningsih (2007) .. Gender in this study is a dummy variable

with code 0 for auditors women and code 1 to auditors men. Questionnaires distributed either directly which went public accounting firm object being studied.

The population used in this study are all Public Accounting Firm ( KAP ) in Surabaya, which is listed on the Association of Public Accountants Indonesia ( IAPI ) East Java per December 31, 2013 What are 40 public accounting firms with the sample used withdrawn quota with the amount of each KAP is 3 accountant

The approach used in this study is the quantitative approach . using multivariate analysis in the form of multiple linear regression model equation as follows :

$$Y = a + b_1x_1 + b_2x_2 + b_3d_1 + e$$

Where :

Y is the performance of auditors

X1 is the complexity of the task

X2 is the locus of control

D1 is a dummy for gender and

E is an error

#### 4. Research Results and discussion

##### Description Characteristics

Questionnaire in the spread at 40 public accounting firms in Surabaya were 120 questionnaires returned the questionnaire totaled 82 , and eligible to be processed was 70 questionnaire and the rest are not filled in completely , making it impossible to be processed . Based on respondents' answers are then auditor percentage of women who became the unit of analysis in the development of this study was 54.3 % ( 38 women auditors ) , while 45.7 % ( 32 auditors ) are male .The statistical description of respondents is as follows

Table 1. Statistical Description of respondents Surabaya region

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
y1.1	70	2,00	7,00	5,1857	1,13307
y1.2	70	3,00	7,00	5,8000	,91049
y1.3	70	2,00	7,00	5,1714	1,02110
y1.4	70	1,00	7,00	5,1857	1,20738
y1.5	70	4,00	7,00	5,7000	,93793
y1.6	70	1,00	7,00	5,5857	1,25678
y1.7	70	1,00	7,00	5,4000	1,32315
y1.8	70	3,00	7,00	5,1714	,99231
y1.9	70	2,00	7,00	5,2714	1,00609
X2.1	70	3,00	7,00	5,5429	1,12528
X2.2	70	1,00	7,00	2,8000	1,94564
X2.3	70	1,00	7,00	3,8429	1,96812
X2.4	70	1,00	7,00	2,9857	1,82965
X2..5	70	1,00	7,00	3,3143	1,64663
X2.6	70	1,00	7,00	5,2000	1,33623
X2.7	70	2,00	7,00	5,7286	1,17857
X2.8	70	2,00	7,00	5,8714	1,02039
X1.9	70	2,00	7,00	5,6429	1,12978
X2.10	70	1,00	7,00	5,5857	1,19774
X2.11	70	3,00	7,00	5,9571	,96962
X1.1	70	2,00	7,00	5,1429	1,12012
X1.2	70	2,00	7,00	5,0143	1,32417
X1.3	70	1,00	7,00	5,0571	1,23811
X1.4	70	3,00	7,00	5,1429	1,01132
X1.5	70	1,00	7,00	4,8286	1,29628
X1.6	70	1,00	7,00	4,4000	1,45861
X1.7	70	2,00	7,00	4,9857	1,16087
X2.8	70	2,00	7,00	4,7143	1,20558
X2.9	70	1,00	7,00	4,7286	1,43377
X2.10	70	1,00	7,00	4,5857	1,44957
X2.11	70	1,00	7,00	4,5000	1,62186
Valid N (listwise)	70				

Source : results of data processing

### Statistical test results

Before performing multiple linear regression , necessary to test the quality of the data that the validity and reliability of data because the data in the form of data from respondents . The next test for normality and classical assumption ( Multicollinearity , autocorrelation and Heteroskidastity )

### Validity and reliability

Validity and reliability of data is done three times to obtain valid and reliable data . On testing the first variable locus of control proved to be valid and reliable with a value corrected item total correlation for all the question items have a value above the value of r table 0235 ( n = 70 ) , while two other variables , namely the complexity of the task and the performance of auditors there are still some question items which should be abolished , for the performance variable is the question 7th and 8th while the variable complexity of the task is an item questions the 1st , 2nd and 7th , and there are items of questions of performance that are not valid ( question 9th ) then testing 3rd by removing the question 9th to the variable performance of auditors . And the results of tests carried out three times show the results in the table below .

Table 2 : results of validity and reliability variable Locus of Control

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
LOC1	47,9571	81,404	,427	,869
LOC2	48,0857	73,268	,717	,850
LOC3	48,0429	77,404	,567	,861
LOC4	47,9571	78,650	,647	,858
LOC5	48,2714	73,824	,708	,851
LOC6	48,7000	75,343	,545	,863
LOC7	48,1143	83,204	,318	,876
LOC8	48,3857	74,385	,743	,850
LOC9	48,3714	74,585	,591	,859
LOC10	48,5143	75,819	,529	,864
LOC11	48,6000	72,591	,581	,861

#### Reliability Statistics

Cronbach's Alpha	N of Items
,872	11

Table 3 : results of validity and reliability variable Performance

#### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
K1	27,3143	17,233	,639	,827
K2	27,4143	17,695	,765	,806
K3	27,8429	16,598	,620	,834
K4	27,4000	18,649	,662	,824
K5	27,7714	17,164	,667	,821
K6	27,4714	19,789	,513	,848

#### Reliability Statistics

Cronbach's Alpha	N of Items
,851	6

Table 4 : validity and reliability of test results Task Complexity

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KT3	23,2000	11,699	,508	,804
KT4	22,6714	11,325	,682	,740
KT5	22,5286	12,224	,681	,745
KT6	22,7571	11,926	,631	,757
KT8	22,4429	13,642	,495	,797

**Reliability Statistics**

Cronbach's Alpha	N of Items
,806	5

**Normality Test**

Normality test were performed in order to test whether the normal distribution of data is done using the Kolmogorov Smirnov test showed the results of the table 5

Table 5.: Normality Test Results

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		70
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,67434580
Most Extreme Differences	Absolute	,084
	Positive	,084
	Negative	-,068
Kolmogorov-Smirnov Z		,703
Asymp. Sig. (2-tailed)		,706

- a. Test distribution is Normal.
- b. Calculated from data.

The significance of Kolmogorov Smirnov is 0703 more than 0.05 , so it can be concluded that the data are normally distributed residuals .

**Test multicollinearity**

The first assumption testing multicollinearity test is to see the value of the variance influence factors ( VIF ) for the three independent variables that exist

Table 6: Test Results multicollinearity

		Coefficients <sup>a</sup>					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	2,006	,671		2,989	,004		
	KT	,466	,095	,517	4,908	,000	,896	1,116
	LOC	,165	,099	,172	1,668	,100	,930	1,075
	GENDER	-,004	,169	-,002	-,021	,983	,959	1,043

a. Dependent Variable: KINERJA

The test results above show VIF for the three variables there is less than 10 so it can be concluded that the regression model that is not the case multicollinearity symptoms .

### Test Autocorrelation

The second assumption test autocorrelation test with a look that is equal to the value of Durbin Watson

Table 7: Test Results Autocorelasi  
b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	<sup>a</sup>	,344	,315	,68950	,344	11,555	3	66	,000	2,348

Predictors: (Constant), GENDER, LOC, KT

Dependent Variable: KINERJA

Value Durbin Watson is 1,706 to du for n of 70 and k = 4 then du is equal to 1,725 so that the value of DW for 2348 was in the area of doubt is 4 - dU , DW , 4 - dL ie 2298 < 2348 < 2425 thus models no symptoms of regression multicollinearity

### Test Heteroskedasticity

The third assumption is testing heteroscedasticity test which are intended to see whether there is any inequality of the variance of the residuals of the observations with other observations and the results of the test are as follows

Table 8: Test Results Heteroskedasticity  
a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,370	,430		3,188	,004
	KT	-,129	,064	-,367	-2,013	,055
	LOC	,020	,047	,079	,422	,676
	GENDER	-,024	,097	-,047	-,250	,805

Dependent Variable: RES2

The significance of the independent variables , namely the complexity of the task , locus of control and gender is more than 0.05 so it can be concluded that the regression model free from symptoms Heteroskedasticity

### Hypothesis Testing

Tests were done to give the following equation regression model

$$y = x_1 + 0.165x_2 + 04662006 - 0004DX_3 + e$$

An increase in the complexity of the task and locus of control will improve the performance of auditors while gender shows a negative coefficient that there are gender differences that will degrade the performance of auditors. The magnitude of the effect of task complexity , locus of control and gender on the performance of auditors amounted to 34.4 % and 65.6 % influenced by other variables not studied , while the magnitude of the correlation between the independent variable on the dependent variable was 58.7 % as shown in the table below:

Table 9: the value of influence between variables

b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	<sup>a</sup>	,344	,315	,68950	,344	11,555	3	66	,000	2,348

Predictors: (Constant), GENDER, LOC, KT

Dependent Variable: KINERJA

The simultaneous effect of task complexity , locus of control and gender on the performance of auditors showed significant results F value is 0.000 less than 0.05 so it can be concluded there simutan influence of independent variables on the dependent variable



Table 10: Anova Test Results

ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16,480	3	5,493	11,555	,000 <sup>b</sup>
	Residual	31,377	66	,475		
	Total	47,858	69			

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), GENDER, LOC, KT

Table 11: results of regression equation

a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,006	,671		2,989	,004		
	KT	,466	,095	,517	4,908	,000	,896	1,116
	LOC	,165	,099	,172	1,668	,100	,930	1,075
	GENDER	-,004	,169	-,002	-,021	,983	,959	1,043

Dependent Variable: KINERJA

Partially complexity of the task of influence on the performance of auditors (significance  $0.00 < 0.005$ ) locus of control has no effect on the performance of auditors ( $0.100 > 0.000$ ) and gender latter also does not affect the performance of auditors ( $0.959 > 0.05$ )

## Discussion

The results showed that the complexity of the tasks has an influence on performance of internal auditors . This shows that the auditors who have tasks more complex tend to have better performance . Results of hypothesis testing not in line with research conducted by partner and Gudono (2007 ) which shows that the complexity of the audit task does not affect the performance of auditors . In the audit , to obtain and evaluate the evidence is a complex task and requires professional judgment . Audit is a complicated process , sequence and hierarchy . Evidence that can be obtained from several potential sources that should be considered the relevance and reliability. Besides the tasks of complex audit requires experience and evidence , both of which can provide certainty about the proposition through a consideration of the subject . Auditor Inspectorate who get complex tasks would have to work professionally with a good capacity in conducting the audit .These results indicate that the presence of an increasingly complex task in the audit process , will produce audit weights are getting better in the implementation of the audit process , so that after the audit process is exceeded , the results of the audit process will have more weight in quality . The complexity of the task indicates the level of innovation and consideration of the audit required by the audit staff in completing the tasks assigned . Tasks that require a high level of complexity and innovation audit considerations are relatively high , while the lower level of complexity task that requires a high level of innovation and audit considerations are relatively lower .

The results showed that the locus of control did not influence on the performance of auditors . This shows that the auditors who have internal locus of control tend tidal have better performance . Results of testing this hypothesis is not consistent with research Patten (2005 ) which states that the internal auditor with the tendency of the internal Locus of Control have better performance . Similarly, Kartika and Wijayanti ( 2007), in his research explains that the individual auditor characteristics significantly affect the performance of the auditor , where auditors have an internal locus of control perform better . Locus of control determines self-control centers that exist in a person . Nonetheless An auditor who have an internal locus of control are high can be interpreted not always identified as having self-control within himself . In this case there is conflict with the understanding that it is believed that everything related to the actions and results obtained are more widely supported by other factors in themselves . Auditors who have an internal locus of control tend to be more difficult to be affected by pressure and other factors beyond the control itself . Previous convictions will be positive things about the auditing contained in the code of conduct , with strong internal locus of control which is owned by the auditor , it is often the auditor's decision can firmly be given because of other factors that originate outside the control itself is often rejected so that the auditor can not accept behavioral dysfunction audit possibilities are not owned by the auditor junior with work experience is still short . The desire to try something new and challenging possibilities can happen . Control of the various temptations financially allow to happen . Internal locus of control is also

linked well with the self- confidence of the individual auditor that during this time there are factors outside the control of her that it could lead to less objective measures .

The absence of differences in male and female auditor performance in line with the study done by Trisnaningsih (2004 ), which states there is no difference between the auditor's kinerj men and women , but contrary to studies in Trisnaningsih Walkup (2004 ) . Gender issues may affect the individual's performance in several areas , with a culture that still distinguishes men and women . Although the culture in Indonesia may still apply in some areas , but in a study conducted in Surabaya shows the state of the other. Auditor performance between men and women is not determined by gender that distinguish the sexes , but rather is determined by the professionalism of the auditors . Although women with dual professions as both a working mother and as a housewife does not increase the performance of a woman being different auditors with auditor performance man

### **Conclusion**

From the results of statistical tests were done then conclude several things: the complexity of the task of influence on the performance of auditors while the locus of control and gender did not affect the performance of auditors .:

Several limitations in the study include the sample size is relatively small compared with the number of auditors in Surabaya . Variables are researched also been widely researched by other researchers using different test methods and provide mixed results as well . So there are many opportunities that can be done by researchers in the future related to the performance of auditors with other control variables and different methods . However, from the results of a review of researchers still lacking research that discusses the auditor performance qualitatively . In addition, research on the performance of auditors in Indonesia is still a vast opportunity for still rampant some cases related to the performance of auditors .

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