

The Effect of Skepticism, Experience, And Intelligence on Audit Opinions Decision with Time Budget Pressure as the Moderation Variable

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Abstract

The audit opinion decision may affected by professional auditor skepticism, audit experience and auditor intelligence. Time budget pressure weakens the relationship between these variables. This study aims to get the empirical evidence the effect of time budget pressures to moderate the effect of skepticism, audit experience, and auditor intelligence on audit opinion decision. The population is auditor at Bali Province Audit Board (BPK-RI) and Public Accounting Firm (KAP) in Bali. The samples are selected by purposive sampling method, totaling 98 auditors. The data is analyzed by Moderated Regression Analysis (MRA). The study results show that time budget pressure weakens the effect of skepticism and auditor intelligences on audit opinion decision. However, time budget pressure does not weaken the effect of audit experience on audit opinion decision.

Keywords: skepticism, audit experience, auditor intelligence, time budget pressure, public accounting firm, CPC (financial auditing body).

INTRODUCTION

Financial statements need audit to increase users' confidence for the neutrality and reliability level (Halim, 2015: 62). Auditing does not produce accounting data, but increases the information value generated by accounting process by critically appraising the information and communicating the results of such critical appraisal to interested parties. The assessment result is an audit opinion listed in auditor's report distributed to interested parties (Yusuf, 2014: 45-46).

Some cases show auditor fail to detect fraud or making inaccurate opinion decision. The Supervisory Board of United States Public Accounting Firm decided to fine the Public Accountant Firm Ernst & Young, Purwanto Public Accountant Firm, Sungloro & Surja and several affiliated partners for failing to audit the financial statements of PT Indosat Tbk operators claiming discrepancy of opinion. Their opinion is not based on inadequate evidence (Business Tempo, Sunday 11 February 2017). Another case relates to major punishment for a misconception about the value of project (Tribun Bali, Tuesday 22 March 2016). However, report on audit results of BPK RI in 2007 for financial statements of December 30, 2006 was declared fair with Exceptions (WDP), but did not mention related cases (BPK RI). The CPA failed to detect any non-compliance statement.

The third general standard, SA Section 230, PSA No. 04 mentioned that in conducting audits and its preparation, auditors use their professional proficiency thoroughly; collection and assessment of audit evidence consider the competence and adequacy of evidence (IAI, 2011-230.2). The standard requires auditors to have a skepticism attitude to evaluate and collecting audit evidence. The same is also shown in State Audit Standards (SPKN). The auditor (auditor) in performing his duties is required to comply with principles of State Auditing Standards; one of the principles is professional skepticism (CPC, 2017). Sutrisno (2014) said that skepticism becomes one of factors to decide the auditor's professional proficiency. However not all auditors can apply it optimally. Skepticism attitudes will lead auditor's action to select effective audit procedures to get an appropriate audit opinion (Noviyanti, 2008). The higher auditor's skepticism may create more accurate audit opinion.

Hutabarat (2012) shows empirical evidence that experienced auditors find more unusual items (atypical). The effect of auditor's experience will significant on auditor's performance. The first common standard in SPAP requires auditor to have sufficient professional skills and technical training, (IAI, 2011). Adversely, Singgih and Bawono (2010) studies show that experience does not affect audit quality. It means the experience does not affect the provision of audit opinions. It is supported by Sutrisno and Diana's (2014) that auditor's experience directly has no effect significant on auditor's opinion.

Auditor not only adheres to professional standards and ethics, but is also supported by intelligence. The auditor responsibility is big. Auditor is required to not only use intellectual intelligence, but also his emotional and spiritual intelligence (Wijayanti, 2012).

External factors also can affect the auditor opinion for the financial statements fairness. Previous studies examined the effect of time budget pressure on audit opinions quality and found inconsistent results. The audit opinion decision in accordance with defined time budget is negatively related to dysfunctional behavior of auditor. Auditor is easily become subject to time budget pressure; it may encourage the auditor not to infringe on auditing standards and unethical behaviors to produce poor performance on low quality of audit opinions (Mcnamara and Liyanarachchi, 2008). Prasita and Adi (2007) shown that time pressure has a significant and

negative effect on audit opinion decision, causing stress which in turn encourages auditors to violate audit standards and encourage unethical or dysfunctional behaviors. It creates poor performance and low quality of audit opinion.

This research involves auditors in BPK and KAP without distinguishing the characteristics, but linking them to factors studied. Auditors in BPK and KAP are required to have skepticism, experience, and intelligence in performing their duties to make audit opinion. They also get time budget pressure factor. The following is an illustration of auditors in BPK and KAP regarding time constraints, which creates pressure in time budget. There is a difference between the auditor's period or duration owned by auditor working in KPK and KAP. The KAP has varied time, depending on employment order by supervisor or the auditor's agreement with client, comparison of auditors number and audit services users and auditors positioning to deal more than one client. This can lead to time budget pressures in KAP. Time budgets as part of work plans and work strategies are made by auditor themselves. Time travel is an internal factor from within auditor (innate), but also an external factor because the auditor time is determined by employer or in accordance with agreement with client (work contract). The complexity of duties and other matters beyond the control makes delays in delivery to conduct the audit process, holidays and others can put auditors in time budget pressures. The auditors time in BPK are fixed. The KPK has a standard time rule (regulated by law) in conducting the examination. However, this does not mean that auditors in BPK do not have time budget pressure. The audit scope and tasks complexity in each province or region differs, but the auditors time are same. The public relations BPK auditor said that only 50% of auditors from nearly 100 work at Bali. Bali consists of eight districts and one city. A comparison of number of auditors and districts in Bali can create time pressures.

Audits can effective and efficient if planned well. Planning involves developing an audit strategy and the design of an audit program (Boynton et al 2002: 63). Planning of good audit program design includes proper time planning in audit implementation based on a time budget. Time pressure can strengthen or weaken the effect of each variable on audit opinion decision. Waggoner and Casshel (1991) found that limited time creates greater the transaction is not tested by auditor. This study examines how the auditor's perception affects the audit opinion decision. Therefore, the research hypotheses can be stated below.

- H1: Time budget pressures weaken the effect of skepticism on auditors opinion decision.
- H2: Time budget pressures weaken the effect of work experience on auditors opinion decision.
- H3: Time budget pressure weakens the effect of auditor intelligence on auditors opinion decision.

RESEARCH METHODS

This study uses primary data from questionnaires. Samples are selected by purposive sampling method. Respondents who qualified in this study were auditors who worked at BPK Representative Province of Bali and auditors working in KAP who are still active and listed in Directory KAP and AP 2017 and are involved in audit opinions decision. Hypotheses are tested by Moderated Regression Analysis (MRA) with following equation:

$$PO = \alpha + \beta_1 SP + \beta_2 PA + \beta_3 TB + \beta_4 KC + \beta_5 SP * TB + \beta_6 PA * TB + \beta_7 KC * TB + \epsilon$$

Description:

PO = Auditors opinion decision

$\beta_1, \beta_2, \beta_3$ = Regression coefficients

SP = Skepticism

PA = Experience

KC = Auditor intelligence

TB = Time budget pressure

Classical assumption test was done before analyzing the hypotheses with multiple linear regression model. It includes residual normality, multicollinearity and heteroscedasticity test. The hypotheses testing are done coefficient of determination (R²) test and simultaneous significance test (F statistic test).

RESEARCH RESULTS AND DISCUSSION

Description of Research Variables

This research was done to 98 respondents. Table 1 shows the statistic descriptive for the variables.

Table 1. Descriptive Statistics of Research Variables

Variables	N	Minimum	Maximum	Mean	Standard Deviation
Auditor Skepticism	98	2,35	3,94	3,61	0,25
Audit Experience	98	1,83	4,00	3,56	0,31
Auditor Intelligence	98	3,06	3,94	3,56	0,17
Time Budget Pressure	98	2,80	3,60	3,22	0,18
Audit opinion decision	98	2,60	4,00	3,62	0,23

Source: Data processed, 2017

Table 1 shows the minimum value indicates respondents answered disagree, and maximum indicates

strongly agree. The mean value indicates the trend of answer. The standard deviation value indicates the percentage deviation of variable value from mean value.

Instrument Testing

Validity test

Tables 2 until table 6 show the validity test. Validity test is used to measure questionnaire validity. Pearson correlation above 0.3 means the research instrument is valid.

Table 2. Validity test for Skepticism Variable

Questions	Pearson Correlation	Description
SP1	0.484	Valid
SP2	0.347	Valid
SP3	0.444	Valid
SP4	0.324	Valid
SP5	0.307	Valid
SP6	0.406	Valid
SP7	0.305	Valid
SP8	0.554	Valid
SP9	0.557	Valid
SP10	0.519	Valid
SP11	0.338	Valid
SP12	0.459	Valid
SP13	0.607	Valid
SP14	0.314	Valid
SP15	0.309	Valid
SP16	0.304	Valid
SP17	0.468	Valid

Source: data processed, 2017

Table 2 shows the Pearson correlations of skepticism are above 0.3. The validity tests show significant results. It means the skepticism variable is valid.

Table 3. Validity Test for Audit Experience Variable

Questions	Pearson Correlation	Description
PA1	0.520	Valid
PA2	0.327	Valid
PA3	0.502	Valid
PA4	0.386	Valid
PA5	0.444	Valid
PA6	0.481	Valid

Source: data processed, 2017

Table 3 shows the Pearson correlations of audit experience are above 0.3. The validity tests show significant result. It means the auditor experience variable is valid.

Table 4. Validity Test for Auditor Intelligence Variable

Questions	Pearson Correlation	Description
KC1	0.301	Valid
KC2	0.310	Valid
KC3	0.320	Valid
KC4	0.308	Valid
KC5	0.332	Valid
KC6	0.321	Valid
KC7	0.307	Valid
KC8	0.326	Valid
KC9	0.431	Valid
KC10	0.370	Valid
KC11	0.481	Valid
KC12	0.350	Valid
KC13	0.378	Valid
KC14	0.351	Valid
KC15	0.316	Valid
KC16	0.473	Valid

Source: data processed, 2017

Table 4 shows the Pearson correlations of auditor intelligence are above 0.3. The validity tests show significant result. It means the auditor intelligence variable is valid.

Table 5. Validity Test for Time Budget Pressure Variable

Questions	Pearson Correlation	Description
TBP1	0.303	Valid
TBP2	0.301	Valid
TBP3	0.444	Valid
TBP4	0.311	Valid
TBP5	0.513	Valid
TBP6	0.427	Valid
TBP7	0.390	Valid
TBP8	0.303	Valid
TBP9	0.302	Valid
TBP10	0.310	Valid

Source: data processed, 2017

Table 5 shows the Pearson correlations of Time Budget Pressure are above 0.3. The validity tests show significant result. It means the Time Budget Pressure variable is valid.

Table 6. Validity Test for Audit Opinion Decision Variable

Questions	Pearson Correlation	Description
KO1	0.580	Valid
KO2	0.382	Valid
KO3	0.376	Valid
KO4	0.301	Valid
KO5	0.302	Valid
KO6	0.429	Valid
KO7	0.499	Valid
KO8	0.340	Valid
KO9	0.414	Valid
KO10	0.376	Valid

Source: data processed, 2017

Table 6 shows the Pearson correlations of Audit Opinion Decision are above 0.3. The validity tests show significant result. It means the Audit Opinion Decision variable is valid.

Reliability Test

The instrument is reliable to measure the research variables if the Cronbach Alpha value > 0.60. Table 7 shows the results of reliability test.

Questions	Pearson Correlation	Description
Auditor Skepticism	0.773	Valid
Audit Experience	0.814	Valid
Auditor Intelligence	0.822	Valid
Time Budget Pressure	0.719	Valid
Audit opinion decision	0.729	Valid

Source: data processed, 2017

Table 7 shows the cronbach alpha value for each instruments > 0.6. It means that the instruments are reliable and can be used for future analysis.

Classic Assumption Test

The classical assumption tests consist of normality and heteroscedasticity. Tables 8 and 9 show the result of classical assumption test.

1. Normality Test

Table 8 shows the analysis results with Kolmogorov-Smirnov has significance value of regression model of 0.458. It is greater than 0.05, it can be concluded that the normality assumption in the research model has been met.

Table 8. Test Result of Normality Assumption

Sig.	Description
0.458	Normal

Source: data processed, 2017

Table 9. Test Results of Heteroscedasticity Assumption

Variables	Sig.	Description
Constant	0.859	Nonheteroskedasticity
SP	0.268	Nonheteroskedasticity
PA	0.920	Nonheteroskedasticity
KC	0.451	Nonheteroskedasticity
TBP	0.806	Nonheteroskedasticity
SP*TBP	0.358	Nonheteroskedasticity
PA*TBP	0.815	Nonheteroskedasticity
KC*TBP	0.392	Nonheteroskedasticity

Source: data processed, 2017

The heteroscedasticity test was performed with the glejser model. The Glejser test is performed by regressing the independent variable and residual absolute value. Table 9 shows that the values are significant. It means there is no heteroscedasticity problem.

Result of Regression Moderation Analysis

Regression Moderation Analysis is used to test the hypotheses. It is used to shows element of interaction. Table 10 shows the result of regression moderation analysis.

Table 10. Test Result of Regression Moderation Analysis

Variables	Coefficient	Standard Error	Sig.	Description
Constant	147.403	88.867	0.101	
SP	-2.353	1.067	0.030	
PA	0.835	1.352	0.538	
KC	-2.422	1.125	0.034	
TBP	-3.978	2.751	0.152	
SP*TBP	-0.086	0.035	0.015	Accept H ₁
PA*TBP	0.026	0.043	0.546	Reject H ₂
KC*TBP	-0.077	0.035	0.031	Accept H ₃

R² equation 1 = 0.246

Source: data processed, 2017

Table 10 shows R² value is 0.246. It indicates that the audit opinion decision can be explained 24.6% percent by skepticism, audit experience, auditor intelligence and time budget pressure, interaction between skepticism and time budget pressure, interaction between in-depth audit and pressure budget time, and interaction between auditor intelligence and time budget pressure. The equation is shown below.

$$PO = 147,403 - 2,353SP + 0,835PA - 2,422KC - 3,978TBP - 0,086SP*TBP + 0,026PA*TBP - 0,077KC*TBP$$

The equation show the constant has a value of 147.403. It means that if the interaction of skepticism, audit experience, auditor intelligence and time budget pressure on dependent variable are constant, the value of determination of auditor's opinion has a positive value of 147.403.

CONCLUSIONS AND SUGGESTIONS

The results show that first hypothesis and third hypothesis are accepted, while time budget pressure weakens the effect of skepticism factor and auditor intelligence on audit opinion decision. However, second hypothesis is rejected, meaning that time budget pressure cannot weaken the relationship of audit experience to audit opinion decision.

Based on results of analysis and conclusions, some suggestions may be made for further research and for interested parties. First, the auditors are expected to maintain professionalism by maintaining his skepticism in carrying out the audit assignment. They may improve the quality by improving emotional intelligence, intellectual and spiritual in audit opinion decision. Second, the respondents' answers indicate factors that need to be improved by auditor. Among others is ability to understand and time management to do audits in accordance with procedures. In order to overcome the problem, auditors can participate in training and development of self-character, continuing professional education, participating in seminars and symposium related to profession.

This study limitations is the questionnaire usage where the respondent gave his own assessment of himself. So for next research is expected to develop other measurement in order to get maximum results.

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