

Professionalism Ability, Internal Locus of Control and Compliance Pressure in Moderating the Effect of Task Complexity on Auditor Performance

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ABSTRACT

This study was intended to examine the effect of task complexity on auditor performance. Its particular aim was to examine the capability of contingency factors to moderate the effect of task complexity on auditor performance. The study population was a public accounting firm in Bali Province. The samples were selected by purposive sampling method. Data were analyzed by Moderated Regression Analysis (MRA) technique. The research shows four results. First, task complexity has a negative effect on auditor performance. Second, Professionalism capability weakens the negative effect of task complexity on auditor performance. Third, Locus of control weakens the negative effect of task complexity on auditor performance. Fourth, compliance pressure significantly and negatively weakens but the effect of task complexity on auditor performance.

Keywords: auditor performance, task complexity, professionalism, locus of control, compliance pressure

INTRODUCTION

Society has low trust to accounting profession capability to audit financial statements. This was reasonable because there were many financial statements have unqualified opinion, but they face a problem to continue the business after the opinion issued (Fitriani and Daljono, 2012). Accounting manipulation scandals involve a number of large companies in America such as Enron, Tyco, Global Crossing and WorldCom and several large companies in Indonesia such as Kimia Farma and Bank Lippo (Susiana and Herawaty, 2007). Failed audits have a very detrimental impact as loss of professionalism, loss of public trust and social credibility and lower reputation of public accountants (Hartanto, et al. 2001). Therefore, it was urgent to review various factors effecting auditor performance, one of them was the task complexity.

Study the implications of task complexity on auditor performance was very important and urgent (Engko & Gudono (2007). Auditors usually faced with many interrelated. Libby & Lipe (1992) showed that task complexity was used as a motivational tool to improve the work quality of an auditor. Sanusi & Iskandar (2007) showed that auditors with complex or unstructured tasks be difficult to complete the work properly and reduce auditor performance. Jamilah et al. (2007) showed that gender, compliance pressure, and complexity of assignments task complexity did not affect the auditor's performance in decision making. Tan et al. (2002) found that task complexity causes lower performance if the auditors have low knowledge, but does not affect the performance if auditors have high knowledge.

The effect of task complexity on audit performance shows inconsistent results. Govindarajan (1986) stated that absence of comprehensive research results depends on certain factors or better known as contingency factors. Murray (1990) explains that in order to reconcile conflicting results, a contingency approach was needed to identify other variables as moderators or mediators in research model. There were several variables that play a role to moderate the effect of task complexity on auditor performance; three of them were professionalism, locus of control, and compliance pressure.

Someone becomes professional if he meets three criteria, namely having the expertise to do tasks consistent with his field, doing a task or profession by relevant standard setting in professional field and doing his professional duties by adhering to established professional ethics (Fujianti, 2012). Professionalism means auditor was obliged to do his duties with sincerity and precision. Professional auditor must avoid negligence and dishonesty (Friska, 2012). Kusnadi and Suputhra (2015) found that high auditor professionalism will affect the auditor performance.

Locus of control as moderation was based on thesis that employee performance can be affected by individual factors in form of psychological characteristics, one of which, namely locus of control. Greenhalgh and Rosenblatt (1984) in Abdulloh (2006) defined locus of control as employee's individual beliefs about his capability to affect all events related to him and his work. Kusnadi and Suputhra (2012) found that internal locus of control had a positive effect on auditor performance. Sudiana (2010) found that external locus of control can improve auditor performance.

Auditor performance can be affected by social pressure. This social pressure was divided into two types, namely compliance pressure and conformity pressure. Compliance pressure was received by auditor in dealing with superiors and clients deviation from ethical standards (Jamilah et al., 2007). Compliance pressure arises from orders made by individuals in authority positions. Compliance pressure can produce variations in auditor

decisions and increase the likelihood of violations of ethical and professional standards (Jamilah et al., 2007).

This study was intended to examine the effect of task complexity on auditor performance. Its particular aim was to examine the capability of contingency factors to moderate the effect of task complexity on auditor performance. In contrast to previous research, this study focuses on testing the capability of several contingent factors, as professionalism, locus of control, and compliance pressure to moderate the effect of task complexity on audit performance. This research was expected to provide added value for development of audit theory and practice and Public Accountant Firms, and improving management of accounting education.

LITERATURE REVIEW

Agency Theory

Agency theory reveals the relationship between principals (company owners) and agents (company managers). The foundation was the separation between principal and agent (Jensen and Meckling, 1985). The basis for principal to assess management performance was the company's financial statements. However, agents (management) tend to make the report look good, so that its performance will be considered good. A third party was required to reduce this. The independent auditor tests the truth of financial statements to make the financial statements more trusted (Kharismatuti, 2012). Principals will trust the financial statements audited by auditors with high credibility (Ningrum, 2012).

This agency theory can help the auditor as a third party to understand problems between the principal and his agent. The independent auditor was expected to eliminate fraud occurred in financial statements made by management (Kharismatuti, 2012).

Theory of Planned Behavior (TPB) and Attribution Theory

Theory of Planned Behavior (TPB) was a further development of TRA. Ajzen (1988) added a construct in TRA, namely perceived behavioral control. This construct was added in an effort to understand individuals' limitations in order to do certain behaviors (Chau, et al., 1999). In other words, a behavior was not only determined by subjective attitudes and norms, but also by individual's perception of control based on his belief in control (control beliefs).

Attribution theory examines the process of how someone interprets an event, reason, or cause of behavior (Luthans 2005: 182-183). This theory was developed by Fritz Heider who argued that a person's behavior was determined by a combination of internal forces, namely factors within a person, such as capability or effort, and external forces (external forces), namely factors from outside, such as work difficulties or luck (Ikhsan and Ishak 2005: 55-56). Implementation of the theory in research was to use locus of control variable. It consists of two components, namely internal locus of control and external locus of control. Locus of control plays a role in motivation, different locus of control can reflect different motivations and different performance.

Reverse U Curve Theory

The inverse U curve theory was theoretical models that were most widely used to explain relationship between pressure and performance. Robbins (2006), in Ratnaningtias (2014) describes the logic underlying the theory of inverted U Curve. The low to moderate stresses levels stimulate the body and increase the capability to react.

Pierce and Sweeney (2004) in Ratnaningtias (2014) found a linear relationship between pressure and dysfunctional behavior. Robbins (2006) in Ratnaningtias (2014) also mentions that this model does not get much empirical support. But, inverse U theory was expressed according to conditions when the auditor was under pressure.

Contingency Approach.

This theory explains that a management control can be applied specific company. Fisher (1998) argues that this contingency approach reveals that planning and use of management control systems depends on organizational characteristics and environmental conditions where the system implemented. Researchers were interested to use a contingency approach to know whether the reliability level of independent variable always has the same effect on dependent variable (Suramika, 2016). Some research in accounting uses a contingency approach to look at relationship of contextual variables such as environmental uncertainty (Outley, 1980).

Public Accountants (Public Accountants) and Public Accountants Professional Standards

Public accountants or also known as external accountants were independent accountants who provide services based on certain payments. They work freely and generally establish an accountant office. The profession of public accountants has different characteristics from other professions such as doctors and lawyers. The profession of a public accountant gets a payment from client, but public accountants must be independent even to his client.

Public accountants were shaded with Professional Standards of Public Accountants. Public Accountants

were professions that do the main activities in external audit work so that audit must be done professionally by an independent and competent person. Therefore, Professional Standards of Public Accountants was made with aim that auditors including public accountants can work properly. Public Accountants can perform auditor work based on audit standards. The quality of audit results can be measured clearly because it already has applicable standards.

Auditor Performance

The auditor's performance was "the degree of excellence" or "a relative measure of goodness". Auditor performance can be seen from report quality. Quality was also defined as the totality characteristics and product or service with the capability to satisfy user needs at right time at an appropriate price (Kaoru Ishikawa in Amin Widjaya Tunggal, 2000: 92). Supreme Audit Institution (SAI) from Europe defines: "Audit quality was the degree to which a set of inherent characteristics of an audit fulfills requirements". The distinctive features of an audit include:

- a) Significance, how important the auditee was examined
- b) Reliability, were audit findings and conclusions really a reflection of actual conditions that occur?
- c) Objectivity, has the audit been done impartially, fairly without specific objectives?
- d) Scope, does audit planning have sufficiently fulfilled all the elements needed for success of audit?
- e) Timeliness, was the audit report completed on time?
- f) Clarity, has the audit report been clear and concise in delivering the audit results?
- g) Efficiency, was the auditor assignment consistent with significance and complexity of audit done.
- h) Effectiveness, do the findings, conclusions and recommendations of audit been responded to by auditee, government or parliament.

Task complexity and its effect on auditor performance.

Task complexity has become an important variable in research regarding goal setting, decision making, and performance (Maynard and Hakel, 1997) in Sanusi et.al. (2007). Audit environment was important to study the task complexity because the task complexity can have an impact on audit judgment performance, and complexity comprehension of different audit tasks can help managers improve assignments and training in decision making (Bonner, 1994).

Wood (1986) asserts that task complexity has three dimensions: component complexity (number of information cues and different actions), coordinative complexity (type and number of relationships between actions and cues), and dynamic complexity (changes in actions and cues and relationships in between them). In short, task complexity refers to number of different attributes in task and relationship between these traits. Complex tasks require more personal resources (for example, attention resources, information processing capacity, effort, and perseverance) that will be expanded to implementation (Bandura, 1986). Task complexity above one resource causes lower performance (Kanfer and Ackerman, 1989). Finally, Bonner (1994) argues that higher task complexity makes people to use non-compensation strategies to lead to lower quality judgment and decisions.

Research evidence showed that task complexity negatively related to task performance (Barron and Harackiewicz, 2001). Complexity of subjective assignments negatively related to student performance on class scheduling tasks through the mediation effect of self-effectiveness (Mangos and Steele-Johnson, 2001). Another study found that objective assignments and subjective complexity would negatively correlate with student performance in work assignment scheduling (Maynard and Hakel, 1997 in Sanusi ET. AL., 2007). Based on theoretical thinking frameworks and previous studies, the research hypothesis can be developed below.

Ha.1: Task complexity has a negative effect on auditor performance.

Professionalism and moderation to effect of task complexity on auditor performance.

Profession and Professionalism can be distinguished conceptually. "Profession was a type of work that meets several criteria, while professionalism was an important individual attribute without seeing a job as a profession or not" (Kalbers and Fogarty, 1995 in Herawaty and Susanto, 2009). Big Indonesian Dictionary (2002) stated that professionalism was quality and behavior with characteristic of a profession or professional person. Arens et. al. (2010: 108) stated that professional notion was "The responsibility to act more than just fulfilling self-responsibility and provisions of laws and regulations of society. Morrow & Goetz (1988) suggest that someone who does a particular job can be said to have a certain profession. A person was a professional if he meets three criteria, namely having the expertise to do tasks consistent with his field, doing a task based on standards setting in profession and adhering to established professional ethics (Fujianti, 2012). Professionals were abilities based on a high level of knowledge and special training, creative thinking power to do tasks that were consistent with field of expertise and profession Aryawan (2010). Hardjana (2002) gives an understanding that professionals were people who undergo professions according to their expertise. Hall (1998) in Astriyani (2007) explained five

dimensions of professionalism below.

1. Dedication to profession. This was reflected in dedication of professionalism by using the knowledge and skills possessed.
2. Social obligations. This was a view of importance role of profession and benefits obtained by public and professionals because the existence of such work.
3. Independence. This was the view of a professional person who must make his own decisions without pressure from other parties (government, clients, and not members of profession).
4. Confidence in profession. This was the belief that most authorized people to judge professional work was a fellow profession.
5. Relationships with fellow professions. This was the use of professional ties as a reference, including formal organizations and groups of informal colleagues as the main ideas at work.

Professionalism means a capability based on a high level of knowledge and special training, creative thinking power to do tasks that were consistent with field of expertise and profession (Abdul Halim, 2008: 13). This supports Bamber (2002), Cohen (2001), and Dinata Putri (2013) that professionalism has a positive effect on auditor performance. It means higher the level of auditor professionalism will improve performance. Based on theoretical thinking frameworks and previous studies, the research hypothesis can be developed below.

Ha.2: Professionalism weakens the negative effect of task complexity on auditor performance.

Locus of Control to moderate the of task complexity on auditor performance.

Locus of control (LOC) was the degree believes that they can master their own destiny (Robbins, 2008). There were two types of locus of control, namely internal locus of control and external locus of control. Patten (2005) defined internal locus of control as the hope of people that reinforcement or the result of their behavior depends on their own behavior or personal characteristics. External locus of control was the people hope that reinforcement or results were not arising from within person, but from an opportunity, luck, or destiny, was under the strong control of others, or something unexpected.

People with internal locus of control will tend to have a higher level of work, faster promotions and more money (Wuryaningsih and Kuswati, 2013), while people who have external locus of control will increase performance when led by a directive leader (Sudiana, 2010). The research conducted by Ayudiati (2010), Julianingtyas (2012), Mahdy (2012), Sanjiwani and Wisadha (2016) stated that locus of control has a positive and significant effect on auditor performance. Based on theoretical thinking frameworks and previous studies, the research hypothesis can be developed below.

Ha.3: Locus of control reduces the negative effect of task complexity on auditor performance

Compliance Pressure and its capability to moderate the effect of task complexity on auditor performance.

This paradigm of compliance to power was developed by Milgram (1963) in DeZoort and Lord (1994). This theory said that subordinates with compliance pressure from superiors will have psychological changes from someone who behaves autonomously into agent behavior. Accountants were constantly faced with ethical dilemmas to choice conflicting values. Theodoros (2007) found that auditors were required to provide opinions regarding the fairness of entity's financial statements to avoid auditor changes. Jamilah et.al. (2007) found that compliance pressure of Public Accountant Firms come from examined entity to take actions that deviated from ethical standards and professionalism.

Praditaningrums (2012), Elisabeth (2012), and Idris (2012) showed the same results that compliance pressure had a negative effect on audit judgment so that it would impact reducing auditor performance. Based on theoretical thinking frameworks and previous studies, the research hypothesis can be developed below.

Ha.4: Compliance pressure reinforces the negative effect of task complexity on auditor performance.

Research model

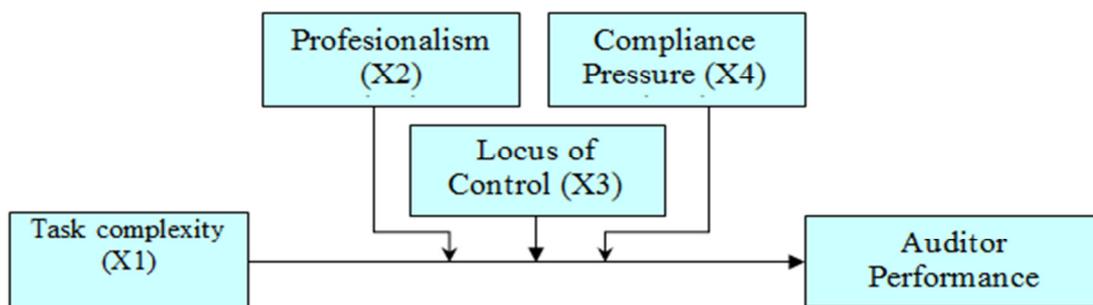


Figure 1. Research Model

RESEARCH METHODS

Population and Samples

The study population were 82 auditors working at Public Accountants Office in Bali year 2016 based on information from Indonesian Institute of Certified Public Accountants (IAPI). The samples were selected by purposive sampling technique (Sugiyono, 2010). The sampling criteria were below.

1. Respondents were not limited by auditor positions
2. Respondents have work experience at Public Accountant Firms Bali at least one year
3. Respondents have participated in fraud audit training.

Types, Sources, and Data Collection Methods

This study uses quantitative data type. The data primary was collected from respondent using a questionnaire measured by a five-point Likert scale (Umar, 2011).

Data analysis technique

The moderation variable was tested by interaction test. It was called the Moderated Regression Analysis (MRA), (Liana, 2009).

RESEARCH RESULT

Validity and Reliability Test Result

The validity test results on correlation between the scores of each question and total score of questionnaire showed significant value where KMO and Bartlett's Test scores were smaller than $\alpha = 0.05$. It means the research instrument was valid. Furthermore, reliability test results task complexity, professionalism, internal locus of control, compliance pressure and auditor performance were reliable, respectively at Cronbach's Alpha values of 0.956; 0.962; 0.873; 0.960; 0.871; 0.932, 0.985 greater than 0.70. It means the research instrument was reliable.

Classical Assumption Test Results

The normality test shows the value of Asymp. Sig. (2-tailed) in One-Sample Kolmogorov-Smirnov Test of 0.10 > greater than α (0.05). It means the data was normally distributed. Furthermore, multicollinearity test show that four independent variables have a tolerance value > 0.10 and variance inflation factor (VIF) < 10. It means they were free from symptoms of multicollinearity. The heteroscedasticity test shows that significance value for all variables (0.978; 0.170; 0.196; 0.466) was greater than $\alpha = 0.05$. It means that there were no symptoms of heteroscedasticity.

Model Fit Test Results (F Test) and Determination Coefficient (Adj. R²)

The Model Fit multiple regression and MRA shows all significance value of 0.000 smaller than $\alpha = 0.05$. It means the two models meet the model fit test. Furthermore, determination coefficient of multiple regressions was 0.906. It means that independent variables in this model can explain variability of auditor performance by 90.6%, while the remaining 9.4% was explained by other variables outside the model. Meanwhile, determination coefficient of MRA was 0.916. It means that MRA model variable can explain variability of auditor performance by 91.6% while the remaining 8.4% was explained by other variables outside the model. The MRA model was better to predict the dependent variable of auditor performance than the multiple regression models.

Descriptive statistics

Descriptive statistics were presented to provide information about the characteristics of research variables, including the mean and standard deviations. Average measurement was the most common method to measure the central value of a data distribution. While the standard deviation was the difference in value of data studied with average value. The descriptive statistics were presented in Table 1.

Table 1. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KT	57	3.00	6.83	4.0607	1.12555
PROF	57	3.00	7.00	6.0351	1.30869
LOC	57	3.00	7.00	6.1609	1.22461
TK	57	2.63	5.13	3.8577	.66871
KA	57	3.00	7.00	6.0577	1.33645
Valid N (listwise)	57				

The description of table 1 can be shown below.

1. KT variable has a minimum value of 3, a maximum value of 6.83 and an average value of 4.0607. Based on 7-point Likert scale, auditors of Public Accountant Firms in Bali Province tend to perceive KT to be quite high.
2. The PROF variable has a minimum value of 3, a maximum value of 7 and an average value of 6.0351. Based on 7-point Likert scale, auditor of Public Accountant Firms in Bali Province tends to perceive themselves as professionals.
3. The LOC variable has a minimum value of 3, a maximum value of 7 and an average value of 6.109. Based on 7-point Likert scale, auditor of Public Accountant Firms in Bali Province tend to perceive them to have a strong LOC.
4. TK variable has a minimum value of 2.63, a maximum value of 5.13 and an average value of 3.8577. Based on 7-point Likert scale, auditor of Public Accountant Firms in Bali Province tend to perceive moderate compliance.
5. KA variable has a minimum value of 3, a maximum value of 7 and an average value of 6.0577. Based on 7-point Likert scale, auditor of Public Accountant Firms in Bali Province tend to perceive high performance.

Hypotheses Testing

The research hypothesis test has been done for partial effect of KT and PROF on KA (table 2) and moderating effect of LOC and TK variables on KT and KA (Table 3).

Table 2. Multiple Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.342	5.370		-0.995	.324
	KT	-.037	.091	-.027	-0.408	.685
	PROF	.270	.044	.391	6.079	.000
	LOC	.706	.102	.555	6.932	.000
	TK	.191	.089	.098	2.134	.038
a. Dependent Variable: KA						

The description for the effect of independent variables on dependent variables can be explained below.

Hypothesis Test of Ha.1: Task complexity has a negative effect on auditor performance.

The direct effect of KT on KA has beta coefficient value of -0.037 with significance value of 0.685 > 0.05. It means KT variable has a negative but insignificant effect on KA. Therefore, this study rejects the research hypothesis Ha.1 that KT has a negative effect on KA.

Partial effect of PROF, LOC, and TK variables on KA

Based on Table 2 it can be seen also the partial effect of independent variables PROF, LOC, and TK on KA with description below.

1. PROF variable has a positive effect on KA at beta coefficient of 0.270 and Sig. 0.000 < 0.05.
2. LOC variable has a positive effect on KA at beta coefficient of 0.706 and Sig. 0.000 < 0.05.
3. TK variables have a positive effect on KA at beta coefficient of 0.191 and Sig. 0.038 < 0.05.

Based on Table 3, hypothesis test for moderation effect of variables PROF, LOC, and TK on KT and

KA were explained below.

Table 3. MRA Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.112	13.692		-.592	.556
	KT	-.104	.504	-.075	-.206	.837
	PROF	.719	.165	1.041	4.364	.000
	LOC	.060	.350	.047	.172	.864
	TK	.276	.403	.142	.685	.496
	KT.PROF	.017	.006	.640	2.811	.007
	KT.LOC	.030	.012	.517	2.522	.015
	KT.TK	.005	.017	.100	.259	.797
a. Dependent Variable: KA						

Hypothesis Test Results of Ha.2: Professionalism weakens the negative effect of task complexity on auditor performance.

Based on table 3, it can be seen that beta coefficient value of KT. PRF variables were 0.017 with significance value of $0.007 < 0.05$. It means PROF variable weakens the negative effect of KT on KA. Therefore, this study accepts the research hypothesis Ha.2 that professionalism weakens the negative effect of task complexity on auditor performance.

Hypothesis Test Results of Ha.3: Locus of control weakens the negative effect of task complexity on auditor performance.

Based on table 3, it can be seen that beta coefficient value of KT.LOC variables were 0.030 with Sig. $0.015 < 0.05$. It means that LOC variable weakens the negative effect of KT on KA. Therefore, this research accepts Ha.3 that locus of control weakens the negative effect of task complexity on auditor performance.

Hypothesis Test Results of Ha.4: Compliance pressure strengthens the negative effect of task complexity on auditor performance.

Based on table 3, it can be seen that beta coefficient of KT.TK variables were 0.005 with Sig. of $0.797 > 0.05$. It means that compliance pressure (TK) variable weakens but does not significantly affect the negative KT on KA. Therefore, this research rejects Ha.4 that compliance pressure strengthens the negative effect of task complexity on auditor performance.

Discussion

Task Complexity Has Negative Effects on Auditor Performance

This study results indicate that task complexity has a negative but insignificant effect on auditor performance. This is rejected Ha. This result was consistent with Jamilah et al. (2007), Fitriany et al. (2011) and Rustiarini (2013), that task complexity has no effect on auditor performance. This result was different from results obtained by Adelia (2016) that task complexity has a negative effect on auditor performance.

Professionalism Weakens the Negative Effects of Task Complexity on Auditor Performance.

This study results indicate that professionalism weakens the negative effect of task complexity on auditor performance. In this study the moderating variables of professionalism were classified into quasi moderation or quasi moderation because professionalism variable have a significant direct effect on dependent variable (auditor performance) and also have a significant effect when interacting with independent variable (task complexity) on auditor performance. Quasi moderation was a variable that moderates the relationship between predictor variables and dependent variables where pseudo moderation variables interact with predictor variables as well as predictor variables (Solimun, 2010).

Locus Of Control Weakens the Negative Effects of Task Complexity on Auditor Performance.

This study results indicate that locus of control weakens the negative effect of task complexity on auditor performance. The moderation variable of locus of control was classified into pure moderation variables. It can be

seen from direct effect of locus of control on auditor performance was not significant and when interacting with task complexity the value was significant to auditor performance. Pure moderation was a variable moderates the relationship between predictor variables and dependent variables where pure moderation variables interact with predictor variables without being a predictor variable (Solimun, 2010).

Compliance Pressure Strengthens the Effect of Negative Task Complexity on Auditor Performance

This study results indicate that compliance pressure weakens but insignificant negative effect on task complexity and auditor performance. Therefore, this research rejects Ha. 4 that compliance pressure strengthens the negative effect of task complexity on auditor performance. The moderation variable of compliance pressure was included in type of homologous moderation variable, namely the potential variable to be a moderation variable to strength the effect of predictor variables and dependent variables. This variable does not interact with predictor variables and does not have a significant relationship with dependent variables (Solimun, 2010).

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on above discussion, the conclusion are below.

1. Task complexity has a negative effect on auditor performance.
2. Professionalism weakens the negative effect of task complexity on auditor performance.
3. Locus of control weakens the negative effect of task complexity on auditor performance.
4. Compliance pressure weakens but insignificant negative effect on task complexity on auditor performance.

Suggestion

Based on discussions, following suggestions can be given:

- 1) Public Accountant Firms managers need to increase efforts to reduce the task complexity felt by auditor.
- 2) Managers of accounting education need to increase the quantity and quality of audit laboratory learning and EDP audit.
- 3) Future researchers need to examine the role of other independent variables that can reduce the negative impact of task complexity on auditor performance.

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