

Influence of Independence, Workload, Task Complexity, and Auditors' Persistence Against Audit Deficiencies with Professional Skepticism Moderator

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ABSTRACT

This research aims to examine and analyse the effect of Auditor Independence, Workload, Task Complexity, Persistence, on Audit Deficiencies with Professional Scepticism Moderation. Furthermore, this research also aims to identify the background of what causes audit deficiencies during the audit process. This research uses primary data in the form of questionnaires. The sample in this research was 308 external auditors from Public Accounting Firms (KAP). The data is processed using the Smart-PLS4 application. The results show that (1) Auditor Independence and Persistence hurt Audit Deficiencies. (2) Workload and Task Complexity have a positive effect on Audit Deficiencies. (3) Professional Scepticism can moderate the influence of workload and persistence on audit deficiencies. (4) Professional Scepticism is unable to moderate the influence of auditor independence and task complexity. This research suggests that workload and task complexity can increase the potential for audit deficiencies when auditors carry out the audit process in the field. Where workload and task complexity have a direct positive and significant impact on audit deficiencies. Carrying out appropriate workload allocation and carrying out task complexity analysis can minimize the potential for audit deficiencies. Meanwhile, auditor independence and persistence have a negative and significant impact on audit deficiencies. When becoming an auditor, a person is required to be independent and have high persistence, especially in terms of completing work well according to procedures when conducting an audit.

Keywords: Auditor Independence, Workload, Task Complexity, Persistence, On Audit Deficiencies, Professional Scepticism. External audit, Public Accountant Firms...

1. INTRODUCTION:

At least since the Securities and Exchange Acts (SEC) of 1933 and 1934, the role of independent auditors as "gatekeepers" for investors and the public interest has been widely recognized. Gatekeepers are described as independent professionals who are placed between investors and managers to play the role of a gatekeeper. The audit profession is a formidable and noble profession, a "calling" in the implementation of audit is an act of public service (Botic, 2023). However, the Public Company Accounting Oversight Board (PCAOB) Inspection Report states that there are many Audit Deficiencies that occur. According to the PCAOB, an Audit Deficiency is the failure of the Public Accounting Firm (KAP) to obtain sufficient and appropriate evidence to support the opinion of the audit process. From the 2018-2022 PCAOB inspection report on 6 Big Audit Firms in the United States (Table 1), the most common area of audit deficiencies identified in recent years was internal control audits of financial reporting.

Table 1 PCAOB Inspection Reports 2018-2022

	2018	2019	2020	2021	2022

Total audits inspected	149	219	308	278	268
Inspection results with audit deficiencies	55	71	73	50	46

Source: PCAOB inspection report, processed

In Indonesia, the audit report (LHP) at the Center for Financial Professional Development (PPPK) in 2018-2020 shows that there are still many findings (audit deficiencies) in audit services from Public Accountants (AP) in Indonesia (Table 2).

Table 2 PPPK LHP Data for 2018-2020

Year of Examination	2018	2019	2020
Number of APs checked	80	59	66
Number of APs in violation	73	59	66
Number of obedient APs (no findings)	7	-	-
Number of Findings (audit deficiencies)	670	644	679

Source: Processed from PPPK Audit Report Data for 2018-2020

From the table above, it can be seen that the number of findings (audit deficiencies) that occurred in 2018-2020 is very high. There are not a few cases of audit failures that have befallen several large KAP in Indonesia. PPPK found violations committed by AP or KAP auditors. For example, in 2018, PT Garuda Indonesia (Persero) Tbk made a mistake, especially in the recognition of revenue generated from PT Mahata Aero Teknologi for a cooperation agreement that was presented, which was not in accordance with accounting standards (Ministry of Finance, 2019). PT SNP's Annual Financial Statements have been audited by KAP Deloitte and received a Fair Without Exception (WTP) opinion. However, based on the results of the audit by the Financial Services Authority (OJK), PT SNP is indicated to have presented Financial Statements that are significantly not in accordance with the actual financial condition, causing losses to many parties (OJK, 2018).

This research is important to be conducted because there is a research gap as a dimension and indicator of Audit Deficiency related to IFRS. Calderon et al. (2016) have presented the results of audit deficiencies related to ICoFR (Internal Control over Financial Reporting) taken from the PCAOB Inspection Report. However, the study has not explained the dimensions and indicators used to measure audit deficiencies. This is a research gap that needs to be studied further. This study will develop more comprehensive audit deficiency dimensions and indicators by considering: (a). The importance of maintenance of working papers and (b). The importance of eliminating deficiencies in internal control, as a dimension that affects audit deficiencies; (c). Other factors that contribute to audit deficiencies such as transaction complexity, data volume, and company risk level.

The trigger for Audit Deficiencies in the audit process is important in the audit process to produce reliable audit reports that are free from misrepresentation. In the study, Calderon et al. (2016) revealed that Audit Deficiency in the form of deficiencies in ICoFR is caused by five factors, namely: 1. Testing of the design of control, 2. Top-down risk-based approach and audit of internal control, 3. IT consideration, 4. Use of the work of others, and 5. Evaluating identified control deficiencies. However, the study still has weaknesses, such as 1. Not paying attention to the more comprehensive aspect of audit deficiencies in an effort to maintain the gatekeeper position of a Public Accountant (AP) auditor, 2. The existence of repeated indicators related to internal control. The novelty of this study is that the indicators must be modified so that they do not occur redundantly and add three dimensions to the Audit Deficiency variable. So, the new indicators are: 1. Testing of design of controls, namely: Identification and testing of significant account controls, 2. Evaluating identified control deficiencies, namely: Identification and testing of the validity of data and reports, 3. IT consideration, namely: Testing of Information Technology (IT) control. The underlying reference of the researcher is from the findings of PPPK and PCAOB related to Deficiencies in Financial

Statements and Deficiencies in the maintenance of working papers. Referring to the Public Accountant Auditing Standards (SPAP)- Section 265, states that auditors are responsible for: "Communicating appropriately to the parties responsible for governance and management about deficiencies in internal controls". Then the three dimensions that became the novelty of the research (items in bold) became: 1. Deficiencies in ICoFR, 2. Deficiencies in Financial Statements, 3. Deficiencies in the maintenance of working papers, 4. Deficiencies in Communication.

2. METHOD

Research data is primary data in the form of a questionnaire to measure research objects consisting of Independence, Workload, Task Complexity, Auditor Persistence, Audit Deficiency, and Professional Skepticism. Research data is collected by distributing questionnaires sourced from External Auditors who work in KAP (individual analysis units). The researcher distributed the questionnaire through electronic media in the form of a Google form, and respondents filled it out directly by the respondents. The number of respondents who participated in this study was 308. The scale used is the Likert scale with an interval of 1-5. The interval scale is used because, in addition to being classifiable and sequential, it also has a consistent number spacing.

Table 3. Instruments

Variable	Dimensions	Indicators	Reference
Audit Deficiencies	4	13	Calderon et al. (2016), PCAOB Inspection Report, Audit Standards ("SA") 339 and PPPK report, Audit Standards ("SA") 265
Independence	3	9	Mautz dan Sharaf (1961)
Workload	2	7	Maulidawati et al. (2017)
Task Complexity	10	10	Peng Liu, Zhizhong Li (2012)
Persistence	3	8	Howard et al. (2019)
Professional Skepticism	7	31	Hurt (2010), SA 200

Variable	Dimensions	Indicators	Reference
			paragraph 13 (IAPI, 2014)
Competence	3	9	De Angelo (1981)
Generalized Audit Software (GAS)	5	12	Bradford et al. (2019)

Source: Data processed

The analysis of testing the research hypothesis using the Structural Equation Model (SEM) made an SEM model based on grand theory and previous empirical studies.

$$DA = \beta_1 I + \beta_2 BK + \beta_3 KT + \beta_4 PS + \beta_5 I*SP + \beta_6 BK*SP + \beta_7 KT*SP + \beta_8 PS*SP + \beta_9 GAS + \beta_{10} K + \varepsilon$$

Notes:

ALSO	:	Audit Deficiencies
I	:	Audit Independence
BK	:	Workload
KT	:	Task Complexity
PS	:	Persistence
SP	:	Professional Skepticism
K	:	Competence
GAS	:	Generalized Audit Software
B1, B2, B10	:	Coefficient of influence
E	:	Residual

Table 3. Demographics of Respondents

Demography	Frequency	Percentage
Gender		
Man	156	50,65%
Woman	152	49,35%
Age		
21-25 years old	32	10,39%
26-31 years old	84	27,27%
32-35 years old	66	21,43%
36-40 years old	84	27,27%
>41 years old	42	13,64%

Demography	Frequency	Percentage
Education		
Strata-1 (S1)	141	45,78%
Start-2 (S2)	78	25,32%
PPAk	72	23,38%
Doctoral (S3)	17	5,52%
Certification		
CPA	162	52,60%
CA	126	40,91%
Other	20	6,49%
Work Experience		
< 1 year	50	16,23%
2-4 years	60	19,48%
5-7 years	36	11,69%
8 - 10 years	30	9,74%
> 11 years old	132	42,86%
Position		
Partner Audit (<i>signing</i>)	20	6,49%
Partner Audit (<i>non-signing</i>)	35	11,36%
Senior Manager	138	44,81%
Director	31	10,06%
Junior Manager	36	11,69%
Supervisor	34	11,04%
Staff	14	4,55%
Types of KAP		
Small	150	48,70%
Intermediate	116	37,66%
Big	42	13,64%
KAP Affiliates		
Not Affiliated With Foreign	178	57,79%
Foreign Affiliation	130	42,21%

Source: Data processing results with SmartPLS4, 2024

Findings and Discussions

Descriptive statistics

Descriptive statistics used in this research are the lowest value (minimum) and highest value (maximum), average (mean), and standard deviation (standard deviation) from the research.

Table 4 Statistics Descriptive

Variab le	Min	Max	Mean	Std. Dev
DA	1	5	2,15	0,51
I	1	5	3,68	0,37
BK	1	5	3,20	0,42
KT	1	5	3,18	0,32
P	1	5	3,91	0,39
SP	1	5	3,85	0,45
K	1	5	4,12	1,29
GAS	1	5	3,68	0,09

Source: primary data processed, 2024

Based on the data in Table 4. It is known that for standards, most have relatively small standard deviations, suggesting that the data tends to gather around their averages. However, there were some variables with large standard deviations, indicating significant variation in the data. The median and mean of most variables have relatively similar values, suggesting that the distribution of data tends to be symmetrical. However, there are some variables with a considerable difference between the median and mean, which can indicate an outlier or asymmetrical distribution of data. The range of values (from minimum to maximum) of variables varies. There are variables with small value ranges, indicating that data tends to be concentrated in smaller value ranges. However, there are also variables with a large range of values, indicating significant variation in the data. Thus, the data provide a fairly comprehensive picture of the distribution and characteristics of the observed dimensions. Further analysis can be performed to understand the interconnectedness of these dimensions from the total observations for all variables, being 308, indicating that the data are quite complete and representative.

Structural Modelling

In this research, the criteria used include estimated path coefficient (β), coefficient of determination (R^2), effect size (f^2), predictive relevance (Q^2), and model fit (SRMR) (Hair et al., 2019). Using SmartPLS 3.0 output, the implication of the independent variable on the dependent variable and the moderation effect are tested. Regression significance was obtained using the PLS-SEM Bootstrapping process. The results obtained are presented in Table 5.

The results presented in Table 7 show that $H_{3,5,7}$, are rejected, whereas others are accepted. H_1 : Independence

hurts Audit Deficiency, H_2 : Workload has a positive effect on Audit Deficiency, H_3 : Task complexity has a negative effect on Audit Deficiency, H_4 : Persistence has a negative effect on Audit Deficiency, H_5 : Professional Skepticism fails to strengthen the negative influence of Independence on Audit Deficiency, H_6 : Professional Skepticism weakens the positive effect of Workload on Audit Deficiency, H_7 : Professional Skepticism fails to weaken The positive effect of Task Complexity on Audit Deficiencies, H_8 : Professional Skepticism amplifies the negative influence of Persistence on Audit Deficiencies.

In this research, we get an adjusted R^2 value of 48%. This value shows that the independent variables are able to explain variations in idiosyncratic risk of 48%, while the remainder (50%) is explained by factors other than those identified in the study.

Table 5 Hypothesis Test

	Sig n	Path Coefficient (b)	T Statist ics	p- valu es	Hypothesis
THE → DA	(-)	-0,165	3,982	0,025	Accepted
→ UK ALSO	(+)	0,568	6,804	0,000	Accepted
KT → DA	(+)	-0,103	5,542	0,119	Rejected
P → DA	(-)	-0,175	2,907	0,016	Accepted
SP*I → DA	(+)	0,057	2,303	0,314	Rejected
SP*B K → DA	(-)	-0,160	2,435	0,007	Accepted
SP*K T → DA	(-)	0,113	1,625	0,044	Rejected
SP*P → DA	(-)	-0,193	2,110	0,006	Accepted
K → DA		-0,383	7,297	0,000	-
GAS → FROM		0,219	4,095	0,000	-
Adjusted R^2					

=					
0,478					

$$DA = -0,165 IA + 0,568 BK - 0,103 KT - 0,175 P + 0,057 SP * IA - 0,160 SP * BK + 0,113 SP * KT - 0,193 SP * PA$$

This means that every 100% increase in Independence will reduce the Audit Deficiency by 1.65%. Any increase in Workload by 100% will increase the Audit Deficiency by 5.68%. Any increase in Task Complexity by 100% will decrease the Audit Deficiencies by 1.03%. Any increase in Persistence by 100% will decrease the Audit Deficiency by 1.75%. Every time there is an increase in interaction or an increase in collaboration between Professional Skepticism and Independence by 100%, there will be an increase in Audit Deficiencies by 5.7%. Every time there is an increase in interaction or an increase in collaboration between Professional Skepticism and Workload by 100%, there will be a 16.0% decrease in Audit Deficiencies. Every time there is an increase in interaction or an increase in collaboration between Professional Skepticism and Task Complexity by 100%, there will be an increase in Audit Deficiencies by 11.3%. Every time there is an increase in interaction or an increase in collaboration between Professional Skepticism and Persistence by 100%, there will be a decrease in Audit Deficiencies by 19.3%.

The following are the conclusions for the Main Hypothesis Test, Sensitivity Test, and Expansion Test.

Auditor Independence. H1: Independence hurts Audit Deficiencies

The results of the theoretical hypothesis and sensitivity test provide evidence that Independence hurts Audit Deficiency, where the influence produced by the sensitivity test (-0.165) is greater than the hypothesis test (-0.187). Meanwhile, the results of the expansion test proved that the auditor's independence did not affect DA_FR and DA_Comm. The negative effect was greater in DA_PK, followed by DA_ICoFR. Auditor independence has a significant negative influence on Audit Deficiencies. This means that the more independent, the lower the audit deficiency, because a person's attitude or deeds are not easily influenced by other people or objects when performing their duties as an auditor.

Workload. H2: Workload has a positive effect on Audit Deficiencies

The results of the theoretical hypothesis and sensitivity test provide evidence that the auditor's workload has a positive effect on the audit deficiency, where the effect produced by the sensitivity test (0.568) is greater than the hypothesis test (0.565). Meanwhile, the results of the expansion test proved that the auditor's workload had a positive effect on the four dimensions of Audit Deficiencies, namely DA_ICoFR, DA_FR, DA_PK, and DA_Comm. The largest influence was contributed by DA_PK, followed by DA_Comm, DA_FR, and DA_ICoFR. The auditor's workload has a significant positive influence on Audit Deficiencies. This means that

the higher the auditor's workload, the higher the audit deficiency. These findings suggest that auditors with high workloads may not have enough time to gather audit evidence and conduct thorough audits according to established procedures.

Task Complexity. H3: Task Complexity does not have a positive effect on Audit Deficiencies. The results of the theoretical hypothesis and sensitivity test provide evidence that the complexity of the task has a negative effect on the Audit Deficiency, where the effect produced by the sensitivity test (-0.103) is smaller than the theoretical hypothesis test (0.230). Meanwhile, the results of the expansion test proved that the complexity of the task had no effect on DA_ICoFR, DA_PK, and DA_Comm. The dimensions that had an effect were only DA_FR. The complexity of auditor duties has a significant negative influence on Audit Deficiencies. This means that the more complex the auditor's tasks, the higher the audit deficiencies. These findings show that when an auditor is faced with complex tasks, an auditor will be more careful in conducting analysis, collecting audit evidence, and drawing conclusions from an audit process until it becomes a reliable financial report.

Persistence. H4: Persistence hurts Audit Deficiencies. The results of the theoretical hypothesis and sensitivity test provide evidence that persistence hurts audit deficiencies, where the effect produced by the sensitivity test (-0.175) is smaller than the theoretical hypothesis test. Meanwhile, the results of the expansion test proved that Persistence had no effect on ICoFR and DA_FR DA_ . The largest influence was contributed by DA_PK, followed by DA_Comm. Auditor persistence had a significant negative influence on Audit Deficiencies. These findings suggest that persistent auditors have a better understanding of the company and its risks, so they can conduct audits more effectively without compromising on established audit procedures.

Professional skepticism. H5: Professional Skepticism fails to reinforce the negative influence of Independence on Audit Deficiencies. Professional skepticism does not reinforce the negative influence of auditor independence on audit deficiencies. This means that professional skepticism has no additional effect on the relationship between auditor independence and audit deficiencies. H6: Professional Skepticism undermines the positive influence of Workload on Audit Deficiencies. Professional Skepticism undermines the positive influence of the auditor's workload on Audit Deficiencies. This means that professional skepticism can help auditors address the negative impact of a high workload. These findings show that skeptical auditors are more critical and meticulous in their work, so they still gather enough evidence, carry out complete procedures despite having a high workload. H7: Professional Skepticism fails to weaken the positive influence of Task Complexity on Audit Deficiencies. Professional Skepticism reinforces the positive influence of the Complexity of the auditor's duties on the Audit Deficiency. This means that professional skepticism has no additional effect on the relationship between the complexity of the auditor's duties and the audit deficiencies. H8: Professional Skepticism reinforces the negative influence of Persistence on Audit

Deficiencies. Professional Skepticism reinforces the negative influence of auditor persistence on Audit Deficiencies. This means that professional skepticism can help auditors to maintain their objectivity and vigilance, especially when they have been working in the same company for a long time. These findings show that auditors who are skeptical, more critical of management, are firm in their stance in accordance with the supporting data obtained from clients.

This research is in line with the research results of Nugraha et. al (2022, Utari et.al (2021), and Chang et.al (2017), that workload has a positive effect on audit deficiencies.

3. CONCLUSION

This study attempts to examine the influence of independence, workload, task complexity, and audit persistence on audit deficiencies by moderating professional skepticism. From the results of a questionnaire of 308 external auditors working at KAP, it can be concluded that independence, task complexity, and persistence have a negative effect on audit deficiencies. Meanwhile, workload has a positive effect on audit deficiencies. In terms of moderation variables, professional skepticism failed to reinforce the negative influence of Independence on audit deficiencies; professional skepticism fails to weaken the positive influence of task complexity on audit deficiencies; Professional skepticism weakens the positive influence of workload on audit deficiencies and professional skepticism reinforces the negative influence of persistence on audit deficiencies.

This research has a theoretical contribution by providing empirical evidence of the factors that cause audit deficiencies. From a managerial perspective, this research can be an input for KAP, in the context of assigning audits to audit staff, thinking about the completion time of the audit process which is adjusted to the complexity and schedule of audit work that will be run, so that in the field work process, the auditor continues to carry out all audit procedures, so that no audit deficiencies are found. When first hiring audit staff, KAP can also determine the character of the applicant, whether they are persistent enough in answering questions asked during the interview. In addition, the client's management and the client's audit committee must consider the audit company's workload information when making decisions regarding the selection of the initial auditor and at the time prior to the completion of the audit report in order to obtain the identification of deficiencies in internal control during the field work audit.

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