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Analysis of Factors Affecting Audit Quality at the North Sumatra Financial and Development Supervisory Agency

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Abstract

Researchers took the object of research at the North Sumatra Financial and Development Supervisory Agency (BPKP), the choice of objects was due to improving audit quality. The theories used in this research are theories about audit quality and its measurement. The population in this study were 150 auditors who worked at BPKP North Sumatra. The data collection method used was the survey method. The population used with the Slovin formula is 110 auditors and the sample size used is 30 auditors. The results of hypothesis testing in this study indicate that the variables of time budget pressure, auditor experience and understanding of information systems partially affect audit quality, while audit complexity and accountability variables have no effect on audit quality. Simultaneously, audit complexity, time budget pressure, auditor experience, accountability, and understanding of information systems affect audit quality. Based on the research results, audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems have an effect on audit quality.

Keywords: Audit Complexity, Time Budget Pressure, Auditor Experience, Accountability, Understanding of Information Systems and Audit Quality.

1. Introduction

Realizing a good system of government institutions is one of the requirements for any system of government institutions to fulfill the aspirations of the community and to achieve the goals and ideals of the nation and state. The Financial and Development Supervisory Agency (BPKP) is a government agency. According to Mardiasmo (2008), there are three main aspects that support the creation of good governance, namely supervision, control and inspection. Supervision is an activity carried out by parties outside the executive, such as the community and the Regional People's Representative Council (DPRD) to oversee government performance. Control is a mechanism implemented by the executive to ensure that management systems and policies are implemented properly to achieve organizational goals.

Good audit quality can be achieved if the auditors apply auditing standards and principles, are responsible, act independently, obey the law and comply with the professional code of ethics. This makes audit quality a sensitive matter for the behavior of the individual conducting the audit. Public Accountant Professional Standards (SPAP) are guidelines that regulate general standards of public accountant auditing, regulating all matters relating to assignments and independence in mental attitudes.

Government auditors are professional auditors who work in government agencies whose main task is to audit financial accountability that is presented by government entities aimed at the government (Jusup 2014: 356). In carrying out its duties, an auditor must evaluate all alternative aspects of information in a relatively large amount to meet the standards of field work such as sufficient competent audit evidence obtained through inspection, observation, inquiry and confirmation activities as a sufficient basis for expressing an opinion on the financial statements. audited (PSAK, 2017). In operational audits, these institutions involve the BPKP. BPKP is a government institution that is directly responsible to the President of the Republic of Indonesia in the implementation of financial and development supervision carried out by the government both at the central and regional levels.

In the Regulation of the Head of BPKP number 4 of 2017 concerning Talent Mapping of Auditor Functional Officials in the BPKP Environment, it states that the main duties of an auditor who works at BPKP are to have the scope, duties, responsibilities and authority to carry out internal supervision in government agencies, institutions and / or parties. others in which there are state interests in accordance with statutory regulations, which are occupied by the state civil apparatus with the rights and obligations fully granted by the competent authorities within the BPKP. BPKP is present more professionally and openly in conducting audits so that it is expected to be able to restore the level of public trust which has started to decline due to the less quality and less professional quality of auditors in government.

The case at the BPKP Representative of North Sumatra, the results of the North Sumatra BPKP audit seemed to be slow in resolving the neglected case of alleged corruption by the Regent of Tobasa, worth 3.5 billion. The BPKP is considered slow in calculating the state's losses on the corruption case (www.metrosiantar.com). Likewise, the suspected corruption case of Pemko Binjai, BPKP of North Sumatra was slow to respond to the audit results of budget use in the SKPD unit of the Binjai Government (www.delinewsonline.com). Auditors are faced with various complex, different and interrelated tasks. 2007). In research conducted by Hasbullah, et. al. (2014) regarding the complexity of the audit on audit quality, namely that the higher the complexity in the audit assignment by the auditor, the impact on the decline in audit quality. In contrast to Wijaya's research (2017) which states that the high complexity of audits in audit tasks cannot make auditors fail to complete the work requested and they still improve audit quality.

In addition to audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems are also factors that affect audit quality. Time budget pressure is a form of pressure that arises from the limited resources provided to carry out tasks, the resources in question are the time needed and used by auditors in carrying out audits (Dandi 2017). To avoid fraudulent financial statements, auditors must examine all client company reports, but in fact auditors often work with limited time. Sometimes the time budget that is made is too excessive, which can lead to counterproductive behavior that causes low audit quality.

Experience is a process of learning and developing the potential behavior of auditors while interacting with tasks carried out over a certain period of time (Citra 2016). Research conducted by Prasita (2007) states that the experience of public accountants will continue to increase along with the increasing number of audit assignments being carried out. The longer the working period and experience the auditor has, the better and the resulting audit quality will increase. Auditors are also better able to provide reasonable explanations for errors in the financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system.

Accountability is a form of psychological encouragement that makes someone try to be accountable for all actions and decisions taken to their environment (Alifzuda 2016). An auditor is obliged to maintain their ethical behavior towards their profession, society and their own personal so that they are always responsible to be competent and try to be objective and maintain integrity.

Understanding of information systems is the extent to which information systems are integrated tools in each auditor's job, either because of individual choices or from the organization (Setyorini 2011). An understanding of the information system will assist the auditor in determining appropriate audit procedures that can reduce the complexity of auditing activities, while on the other hand this understanding also makes it easier for auditors to optimize whatever audit technology is used, so that auditing activities can be carried out more quickly and are expected to reduce pressure due to the very limited time budget. Based on the description above, the researchers are interested in knowing how to analyze the factors that affect audit quality at BPKP North Sumatra.

2. Literature Review

Audit Quality

Audit quality is defined as the combined probability of an auditor being able to find and report fraud that occurs in the client's accounting system (De Angelo, 1981). Audit quality is defined as the profitability that the auditor will not report the audit report with an unqualified opinion for financial statements that contain material misstatements (Lee, Liu and Wang, 1999). Audit quality is the probability that the auditor will discover and report material misstatements in the client's financial statements. Based on the Public Accountant Professional Standards (SPAP) audits carried out by auditors are said to be of good quality, if they meet the requirements or auditing standards (Watkins, et. Al, 2004).

Audit Complexity

Task complexity is defined as an individual's perception of a task which is caused by an individual's perception of a task due to limited capabilities and memory, as well as the ability to integrate problems that decision makers have (Jamilah et al., 2007; 26). According to Jiambalvo (1982), "Audit complexity is based on individual perceptions of the difficulty of the audit task. Some audit assignments are considered a task with high complexity and difficulty, while others consider it an easy task." Audit complexity is a measure of whether transactions are complex or the size of company data. held for auditing (Mulyadi 2014; 11).

Time Budget Pressure

Time budget pressure is a part of the plan used by auditors who establish guidelines in hours for each section of the audit. The number of hours should be allocated with a preparatory work schedule indicating who is carrying out and what and for how long. Then the total hours are budgeted for the main categories of audit procedures and organized into weekly schedules (Alderman et al, 1990). According to Sososutikno (2003), "time budget pressure is a condition that shows auditors are required to make efficiency with the time budget that has been prepared or there is a discussion of time budgets that is very tight and rigid." which have been arranged or there are time restrictions in a very tight budget (Herningsih, 2006).

Auditor Experience

Work experience is knowledge or skills that someone has known and mastered as a result of an act or job that has been carried out for a certain period of time (Trijoko 1980; 82). Experience is a process of learning and development of potential behavior both from formal and informal education or can be interpreted as a process that leads a person to a higher pattern of behavior (Ananing, 2006;

12). Work experience is the process of forming knowledge or skills about the method of a job because of the employee's involvement in the implementation of job duties (Manullang 1984; 15).

Accountability

Accountability is a form of a person's obligation to be accountable for the management of the authority entrusted to him in order to achieve the stated goals (Budiarta, 2015). Accountability is a form of psychological encouragement that makes a person try to be accountable for all actions and decisions taken to their environment (Tetlock, 1984). According to Mardiasmo (2009; 20) accountability is the obligation of the trustee (agent) to provide accountability, present, report and disclose all activities and activities that are the responsibility of the trustee (principal) who has the right and authority to ask for this accountability.

Understanding of Information Systems

The system is a collection of elements that are interrelated and work together in carrying out activities to achieve goals (Sujarweni 2015: 1). The information system is a series of formal procedures in which data is collected, processed into information and distributed to users (Hall 2011: 9). According to Halim (2005; 37), with the assistance of information technology, it is hoped that auditors can present information more quickly, accurately and reliably.

Framework

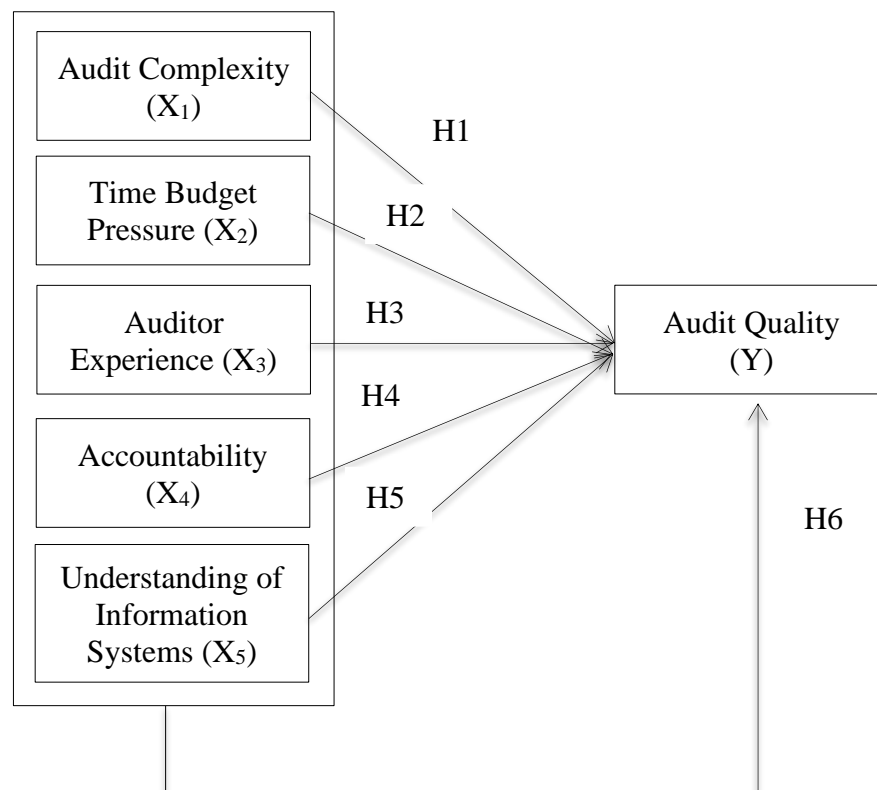


Figure 1. Research Framework

Hypothesis:

- H1. Audit complexity affects audit quality at BPKP North Sumatra.
- H2. Time budget pressure has an effect on audit quality at BPKP North Sumatra.
- H3. Auditor experience affects audit quality at BPKP North Sumatra.
- H4. Accountability affects audit quality at BPKP North Sumatra.
- H5. Understanding of information systems affects audit quality at BPKP North Sumatra.
- H6. Audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems affect audit quality at BPKP North Sumatra.

3. Methodology

The types of data studied are quantitative and qualitative data. The data source used is primary data. In this study the primary data is the respondents' perceptions of various questionnaire data questions regarding the dependent variable. The population in this study is 150 auditors who work in the Financial Supervisory Agency and Development of North Sumatra (Source: Directory of BPKP North Sumatra) The sample used in this study is auditors who work at the North Sumatra Financial and Development Supervisory Agency with criteria for determining the sample to be studied, including auditors working at BPKP North Sumatra, at least work for at least 1 year and are willing to fill out a questionnaire. Testing data used in this study includes validity, reliability, classic assumption tests (normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, t test to test and prove research hypotheses, simultaneously. , partial and coefficient of determination.

4. Results and Discussion

Validity Test

The validity test of each question item is used by analysis of the statement, which is to correlate the score of each item with the total score which is the sum of each item's score Ghozali (2016: 52-53).

Based on the results of data processing, here are the results of the validity test in this study.

Table 1. Validity Test

Variable	Item	Validity
Audit Complexity	6	Valid
Time Budget Pressure	4	Valid
Auditor Experience	6	Valid
Accountability	6	Valid
Understanding of Information Systems	6	Valid
Audit Quality	6	Valid

Based on the test results from Table 1, that the Audit Complexity variable is 6 statements, Time Budget Pressure 4 Experience statements 6 statements, Accountability 6 statements, Understanding Information Systems 6 statements and Audit Quality 6 statements Of the six variables, all statements are declared valid because they all have the number r count is greater than the number r table 0.361 which means valid.

Reliability Test

To determine the concentration or confidence of the measurement results that contain the accuracy of the measurement, a reliability test is carried out. The reliability test is a tool to measure a questionnaire which is an indicator. In making reliability decisions, an instrument is said to be reliable if the Cronbach Alpha value is greater than 0.7 (Ghozali, 2016: 48).

Table 2. Reliability Test

Variable	Alpha Cronbach	Validity
Audit Complexity	0.864	Reliable
Time Budget Pressure	0.745	Reliable
Auditor Experience	0.814	Reliable
Accountability	0.771	Reliable
Understanding of Information Systems	0.794	Reliable
Audit Quality	0.800	Reliable

Based on Table 2 for audit complexity variables (X1), time budget pressure (X2), auditor experience (X3), Accountability (X4), Understanding Information Systems (X5), and Audit Quality (Y) and those that have been tested for reliability, all variables are more than 0.700 and have met the criteria of being reliable, so they can be used in further research analysis.

Multiple Linier Regression

Multiple linear regression analysis is used to test hypotheses about the effect of partially variable audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems on audit quality. Based on the results of the Multiple Linear Regression Analysis, the following results were obtained:

Table 3. Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	6.826	2.018			3.383	.001
COMPLEXITY	.154	.102	.163		1.504	.136
TAW	-.419	.174	-.266		-2.413	.018
EXPERIENCE	.686	.120	.658		5.742	.000
ACCOUNTABILITY	-.185	.167	-.151		-1.108	.270
UNDERSTANDING	.332	.121	.274		2.739	.007

Based on Table 3, the multiple linear regression equation in this study can be written as follows:

$$\text{AUDIT QUALITY} = 6,826 + 0,154 (\text{COMPLEXITY}) - 0.419 (\text{TAW}) + 0.686 (\text{EXPERIENCE}) - 0.185 (\text{ACCOUNTABILITY}) + 0.332 (\text{UNDERSTANDING})$$

The model shows that:

1. The value of a (constant) is 6.826, meaning that if the variable of audit complexity X1, time budget pressure X2, X3 auditor experience, X4 accountability, understanding of information systems X5,

is constant with the assumption that other factors are considered zero, then the audit quality (Y) is 6.826

2. The audit complexity variable (X1) is 0.154, indicating that if each increase in audit complexity is one standard deviation, an increase in audit quality will be followed by 0.154 assuming all other independent variables are considered zero. In other words, the higher the audit complexity, the better the audit quality.
3. The time budget pressure variable (X2) is -0.419, indicating that if each time budget pressure increase is one standard deviation it will be followed by a decrease in audit quality of 0.419, assuming all other independent variables are considered zero. In other words, the higher the time budget given will minimize the quality of the audit
4. The auditor experience variable (X3) is 0.686 indicating that if each increase in auditor experience is one standard deviation, an increase in audit quality will be followed by 0.686 assuming all other independent variables are considered zero. In other words, the higher a person's experience, the better the audit quality.
5. The accountability variable (X4) of -0.185 indicates that if each increase in accountability is equal to one standard deviation, it will be followed by a decrease in audit quality of 0.185, assuming all other independent variables are considered zero. In other words, the higher the accountability provided, the audit quality will be minimized
6. The information system understanding variable (X5) is 0.332, indicating that if each increase in understanding of the information system is one standard deviation, an increase in audit quality will be followed by 0.332, assuming all other independent variables are considered zero. In other words, the higher the understanding of the information system, the better the audit quality.

Partial Test

Hypothesis testing is partially carried out to show how far the influence of one explanatory / independent variable individually is in explaining the variation in the dependent variable.

Table 4. Hypothesis Test

No.	Variable	t-value	Sig	t-table
1.	COMPLEXITY	1.504	.136	1,983
2.	TAW	-2.413	.018	1,983
3.	EXPERIENCE	5.742	.000	1,983
4.	ACCOUNTABILITY	-1.108	.270	1,983
5.	UNDERSTANDING	2.739	.007	1,983

Based on Table 4, audit complexity partially has a t-count value of 1.504, these results indicate that partially audit complexity has no significant effect on audit quality. Time budget pressure partially has a tcount value of 2.413 which is negative, these results indicate that partially time budget pressure has a negative and significant effect on audit quality. Partial experience of auditors has a tcount of 5,742, these results indicate that partially the experience of auditors has a positive and significant effect on audit quality. Accountability partially has a tcount of 1.108 which is negative, these results indicate that partially accountability has no significant effect on audit quality. Comprehension of information systems partially has a tcount of 2.739, these results indicate that partially understanding information systems has a positive and significant effect on audit quality.

Simultaneous Test

Simultaneous test (F test) is conducted to determine the positive and significant level of audit complexity variables, time budget pressure, auditor experience, accountability and understanding of information systems on audit quality can be seen as follows:

Table 5. ANOVA

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1331.361	5	266.272	15.024	.000b
	Residual	1843.193	104	17.723		
	Total	3174.555	109			

Based on Table 5, it is obtained that the Fcount value is 15.024 where $F_{count} > F_{table}$ ($15.024 > 2.30$) with a significant value ($0 < 0.05$). The results of this study show that the variables of audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems on audit quality simultaneously have a significant effect on audit quality at BPKP in North Sumatra Province.

Coefficient of Determination (R²)

The coefficient of determination of the hypothesis essentially measures how far the model's ability to explain the variation in the dependent variable.

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.648a	.419	.391	4.210

Based on table 6, it can be seen above that the result of the determination coefficient of Adjusted R Squere (R²) is 0.391 or equal to 39.1%. This means that 39.1% of the variation in audit quality variables (Y) can be explained by variations in audit complexity (X1), time budget pressure (X2), auditor experience (X3), accountability (X4) and understanding of information systems (X5). amounting to 60.9% is explained by other variables that are not available and explained in this study

This study aims to analyze the effect of audit complexity, time budget pressure, auditor experience, accountability and understanding of information systems on audit quality. Based on the classical assumption test carried out on the model, it can be seen that the linear regression model has met the requirements of the classical assumption test so it is suitable to be used to analyze the complexity of the addit, time budget pressure, auditor experience, accountability and understanding of information systems on audit quality.

The Effect of Audit Complexity on Audit Quality

Based on the results obtained in the partial test (t test) in this study, the significant value of the effect of the audit complexity variable on audit quality is 0.136 with a regression coefficient of 1.504 which is positive. Therefore, the significant value obtained is > 0.05 , it is concluded that audit complexity does not have a significant effect on audit quality at the BPKP of North Sumatra Province. The high complexity of audits in audit tasks cannot make auditors fail to complete the requested work and they continue to improve audit quality (Wijaya, 2017)

Effect of Time Budget Pressure on Audit Quality

Based on the results obtained in the partial test (t test) in this study where the significant value of the influence of the time budget constraint variable on audit quality is 0.018 with a regression coefficient of 2.413 which is negative. Because the significant value obtained is <0.05 , it is concluded that time budget pressure has a significant effect on audit quality at the BPKP of North Sumatra Province. The results of this study indicate that high budgetary pressure will minimize the quality of the resulting audit. The regression coefficient which is negative shows the opposite or unidirectional relationship between time budget pressure and audit quality. This means that an increase in time budget pressure is not always followed by an increase in audit quality.

Effect of Auditor Experience on Audit Quality

Based on the results obtained in the partial test (t test) in this study, the significant value of the influence of the auditor's experience variable on audit quality is 0.000 with a regression coefficient of 5.742 which is positive. Therefore, the significant value obtained is <0.05 , it is concluded that the auditor's experience has a significant effect on audit quality at the BPKP of North Sumatra Province. The results of this study may imply that the longer the auditor's tenure and experience, the better and the resulting increased audit quality. Auditors are also better able to provide reasonable explanations for errors in the financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system.

Effect of Accountability on Audit Quality

Based on the results obtained in the partial test (t test) in this study where the significant value of the effect of the accountability variable on audit quality is 0.270 with a regression coefficient of 1.108 which is positive. Therefore, the significant value obtained is >0.05 , it is concluded that audit accountability has no significant effect on audit quality at the BPKP of North Sumatra Province. This condition occurs because of the ineffectiveness and efficiency of the quality of the audit submitted.

The Effect of Understanding Information Systems on Audit Quality

Based on the results obtained in the partial test (t test) in this study where the significant value of the influence of the information system understanding variable on audit quality is 0.007 with a regression coefficient of 2.739 which is positive. Because the significant value obtained is <0.05 , it is concluded that the understanding of the information system has a significant effect on audit quality at the BPKP of North Sumatra Province. The results of this study may imply that an understanding of information systems will assist auditors in determining appropriate audit procedures that can reduce the complexity of auditing activities, while on the other hand this understanding also makes it easier for auditors to optimize any audit technology used so that auditing activities can be carried out more quickly. and is expected to reduce the pressure caused by time budget constraints.

5. Conclusion

Based on the results of the research and discussion that has been described, the following conclusions can be drawn: The results of hypothesis testing in this study indicate that time budget pressure variables, auditor experience and understanding of information systems partially affect audit quality, while audit complexity and accountability variables have no effect. on audit quality.

Simultaneously, audit complexity, time budget pressure, auditor experience, accountability, and understanding of information systems affect audit quality.

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