



The Influence of Audit Experience and Task Complexity on the Quality of Auditor Performance (Study at Public Accounting Firms in Bali Province)

Ida Ayu Sari Wisastry*¹, I Gusti Ayu Nyoman Budiasih²

^{1,2}Faculty of Economics and Business, Universitas Udayana, Indonesia

Address: Jalan P.B. Sudirman, Dangin Puri Klod, District of Denpasar Bar., Denpasar City, Bali 80234

Author Correspondence: dayuwisastry@gmail.com*

Abstract. *This research aims to obtain empirical evidence of the influence of audit experience and task complexity on the quality of auditor performance. The population used in this research were all auditors at Public Accounting Firms in Bali Province. The sampling technique was through purposive sampling, so that the sample size was 19 KAPs with all auditors as research respondents. This research uses the Multiple Regression Analysis technique. The output of multiple regression analysis shows that audit experience has a positive effect on the quality of auditor performance and task complexity has a negative effect on the quality of auditor performance. The implications of this research can be used as a guide to pay attention to audit experience and task complexity, so that it can improve the quality of auditor performance and can also have a positive impact on Public Accounting Firms.*

Keywords: *Audit Experience, Task Complexity, Auditor Performance*

1. INTRODUCTION

Audit is a stage for collecting evidence of information that is used with the aim of submitting a report that is appropriate to the available information with predetermined criteria (Rianto & Diniyanti, 2020). The information provided by the company requires further examination in order to obtain quality results, so the company requires external parties in audit services to examine and provide opinions regarding the reports presented by company management (Gilbert et al., 2020). An auditor is of course expected to have a professional attitude in order to work and achieve quality in the financial sector (Mahmud et al., 2021).

Auditors are a profession with full responsibility, especially for auditors' financial reports (Dette, 2008). The auditor will make decisions based on evidence in the field, not based on the client's interests (Anggara & Murti, 2019). Auditors are required to produce good performance in assessing the results of the audit carried out (Influence et al., 2019). An auditor must be guided by the audit standards set by the Indonesian Institute of Public Accountants (IAI), field work standards and reporting standards in carrying out their duties and comply with the auditor's professional code of ethics (Chen & Yang, 2019).

There are various pressures that are often faced by auditors, one of which comes from the users of financial information which can affect the auditor's performance or from management (Jelita et al., 2022). The lack of quantity and quality of public accountants in

supporting the fulfillment of economic goals can have a negative effect on auditor performance (Dewi et al., 2020). Public accountants can experience complex problems in carrying out their duties, which has the potential to cause a decline in performance (Ayu et al., 2019).

An auditor is not only responsible for expressing opinions but the accuracy of financial reports as well, so there are many cases of manipulation in financial reports (Setya Dharma & Rasmini, 2022). Good auditor performance will increase public trust in the auditor's good performance (Appelbaum et al., 2018). Performance is measured based on experience, seriousness of time which is considered by quantity, quality and timeliness in carrying out duties (Alaraji et al., 2017)

There are several factors that can influence the performance of an auditor, one of which is the complexity of the tasks in the audit process (Bleibtreu & Stefani, 2018). Task complexity is a condition of interdependence and a skill to analyze a fund report by paying attention to standard operating procedures (Leoni et al., 2021). Differences of opinion including ambiguity and weak structure in the main tasks and other tasks are interpreted as task complexity (Bleibtreu & Stefani, 2018).

As tasks increase in complexity, a person tasked with conducting an audit is obliged to complete the work well so that clients are willing to use their audit services (Kiswati & Sudaryati, 2021). The performance results of an auditor can come from various information obtained from management which must be corrected by the ability to complete and limited memory. (Nykvist et al., 2020). The complexity of the tasks faced by auditors will increase the auditor's experience and knowledge in carrying out audit tasks (Daoud et al., 2021).

The accountant's experience in auditing a company's annual report is one of the factors that has an impact on the quality of audit performance. The knowledge possessed by the examiner develops along with his experience carrying out inspection tasks (Deliu, 2021). Auditors who have experience can certainly develop a collection of information needed to make several decisions (Kemarayanthi & Ramantha, 2023). Auditors are required to have both indirect and direct experience in the audit sector and have a basic formal education in accounting or auditing (Saleem & Murali, 2021). Auditors who have good experience will have a high level of professional skepticism compared to auditors who have less experience (Anggriawan & Sukartha, 2021).

Problems related to poor auditor performance are reflected in the increasing phenomenon of poor auditor performance related to examining and evaluating companies. One of them happened to KAP Gunarsa, the KAP had its Public Accounting license frozen by the

Minister of Finance. This sanction was given because the Public Accountant (AP) violated the Public Accountant Professional Standards (SPAP) in carrying out an audit of the Bali Hai Resort and Spa financial report for the 2004 BUKU year which had the potential to have a significant impact on the Independent Auditor's Report. As long as the license is frozen, the AP is prohibited from providing general audit, review, performance audit and special audit services.

Another phenomenon in 2009 KAP Dr. Ketut Gunarsa again violated the Auditing Standards (SA) – Accountant Professional Standards (SPAP) in conducting an audit of the financial reports of the PT pension fund. Bank Dagang Bali. Apart from that, in 2009 KAP Dr. Ketut Gunarsa again violated the Auditing Standards (SA) – Accountant Professional Standards (SPAP) in conducting an audit of the financial reports of the PT pension fund. Bali Trade Bank. It can be seen that there are still deficiencies in the inspection and evaluation process of auditor performance, this occurs due to the lack of auditors who understand existing auditor procedures so that professional, independent and professional ethics are needed from all auditors. (Rowe & Skourdoumbis, 2019).

Previous research on task complexity includes research from Aditya et al (2022) which found a negative relationship between task complexity and the quality of auditor performance. A similar statement by Mustakim & Wawo (2017) in their research found that task complexity had a negative effect on the quality of auditor performance. If the tasks received by the auditor are more complex, the auditor will produce lower performance. Further research from Duh et al. (2016) obtained a negative relationship between task complexity and auditor performance. Meanwhile, it is different from the findings Triany et al. (2016) And Adiputra et al. (2014) who found that auditor performance was positively influenced by the complexity of the audit assignment.

An explanation regarding the influence of audit experience on auditor performance was carried out by Imansari et al. (2017) said that the higher the auditor's experience in auditing, the resulting auditor's performance will increase. Furthermore, research conducted by Herlina (2019) found that auditors who had experience were considered to have more optimal performance and were able to detect the causes of fraud that occurred compared to auditors who were inexperienced.

Based on this background and research gap, the aim of this research is to empirically prove the influence of audit experience and task complexity on the quality of performance of auditors at Public Accounting Firms in Bali Province. The theory used in this research consists of agency theory, affective event theory. Agency theory describes the relationship between shareholders and agents. Managers and shareholders can have conflicts that arise due to

differences of opinion (Budiantoro et al., 2022). In this research, the relationship with the auditor as a third party is that agency theory helps to carry out tests and inspections which are expected to prevent fraud in the company's financial reports. (Anggriawan & Sukartha, 2021). Meanwhile, the Affective Event Theory is a model which states that events that occur in the workplace cause emotional reactions for employees (Secinaro et al., 2021). Employees' personalities and moods predispose them to respond to such events with greater or lesser intensity. In this research, it is explained that this performance can be influenced by emotions such as organizational committee performance, level of effort, intention to leave work, and workplace irregularities.(Sisna Armawan & Wiratmaja, 2020).

Researchers explain the relationship between theories and concepts that are relevant to the research carried out so that they are able to explain the variables being studied. Based on the literature review that has been described, the conceptual framework in this research is reviewed from Figure 1.

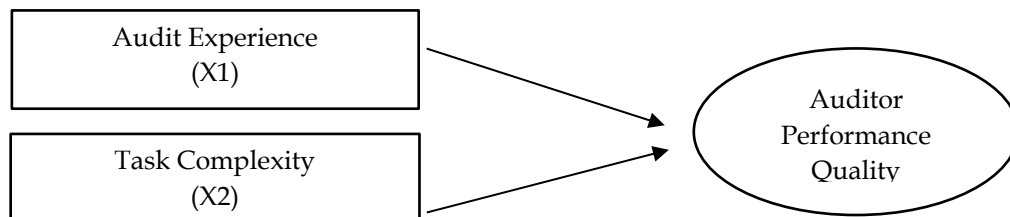


Figure 1. Research Model

Source: 2024 Research Data

Based on the research framework model, the hypotheses proposed by this research are:

H1: Audit experience has a positive effect on the quality of auditor performance

H2: Task complexity has a negative effect on the quality of auditor performance

2. RESEARCH METHODS

This research was conducted at all Public Accounting Firms in Bali Province with data collection techniques carried out by giving questionnaires to all auditors at Public Accounting Firms in Bali Province which were used as samples. Public Accounting Firms were determined to be the focus of the research location because the number of auditors working at Public Accounting Firms in Bali Province as a whole is greater, more experienced, and has better professional skills in conducting audits. So it can make it easier for researchers to find samples that match the criteria set to be used as respondents in this research

In this research, there is a dependent variable, namely the quality of auditor performance (Y). The quality of auditor performance is measured by several indicators including work quality, work quantity and timeliness. The measurement method used is a Likert scale consisting of 5 (five) assessment points, namely: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree with the number of questionnaire statements as many as 7 (seven) statements.

The independent variable used in this research is Audit Experience (X1) which is measured using two indicators including: length of work and educational background using a Likert scale measurement method consisting of 5 (five) assessment points, namely: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree with the total of 10 (ten) questionnaire statements. and Task Complexity (X2) which is measured using two indicators including: task difficulty and task structure using a Likert scale measurement method consisting of 5 (five) assessment points, namely: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree with the total of 8 (eight) questionnaire statements

The population used in this research were auditors at Public Accounting Firms throughout Bali Province, totaling 127 auditors with 19 Public Accounting Firms spread across Bali Province. The sample used in this research is the number of auditors who have work experience of more than 1 year and have undergone training or certification. Based on the sample described, there are 65 auditors from all KAP Bali Province who have more than one year of experience and have training certification.

The criteria set for sampling are auditors who have more than 1 year of experience and auditors who have undergone training or certification. Each Public Accounting Firm provides limits for distributing questionnaires to comply with the Public Accounting Office's directions. Thus, the total number of respondents in this study was 65 auditors

This research uses quantitative and qualitative data types. The quantitative data for this research is in the form of scores on the answers given by respondents to the statement indicators in the research questionnaire. Meanwhile, the qualitative data used is a list of statements submitted in the questionnaire. The data collection methods used in this research were questionnaires and non-participant observation. The data analysis techniques used are Descriptive Statistical Analysis, Classic Assumption Test and Multiple Linear Regression Analysis which are used to determine whether independent variables such as Audit Experience (X1) and Task Complexity (X2) influence the dependent variable, namely Auditor Performance Quality (Y).

3. RESULTS AND DISCUSSION

This research questionnaire was distributed as many as 65 questionnaires to 127 auditors at Public Accounting Firms in Bali Province. The results of the questionnaire distribution showed that the dominant auditors at the Bali Province Public Accounting Office were 37 women or 57% and 28 men or 43%. Then it shows that the dominant auditors of the Bali Province Public Accounting Office aged 20-30 years are 48 people or 74%. The lowest age is 31-40 years as many as 25 people or 26%. Furthermore, the dominant number of auditors from the Bali Province Public Accounting Office who have a D4/S1 education level is 40 people or 62%. Meanwhile, 25 people or 38% had the lowest level of education with a master's degree.

Characteristics of respondents to auditors from the Bali Province Public Accounting Office based on position. Characteristics of respondents based on position provide information regarding the proportion of positions held. So it was found that 28 or 43% of respondents served as junior auditors, there were 24 or 37% of respondents who served as senior auditors, there were 8 or 12% of respondents who served as managers and there were 5 or 8% of respondents who served as supervisors.

Respondent characteristics based on length of work provide information regarding the length of work the respondent has completed. So it was found that 38 or 58% of respondents had a working period of 1-5 years, there were 23 or 36% of respondents who had a working period of 6-10 years and there were 4 or 6% of respondents who had a working period of more than 10 years. This provides information that more respondents have worked for 1-5 years.

The results of this research began with a research instrument test which provided information that all statements used as tools in measuring all variables including Audit Experience, Task Complexity and Quality of Auditor Performance were able to provide valid results because the Person Correlation value was greater than 0.24. Apart from that, all variables have a Cronbach's alpha value greater than 0.70 so that it can be stated that they are reliable. Then this research continues with descriptive statistical tests, classical assumption tests (normality test, multicollinearity test, and heteroscedasticity test), and regression analysis. multiple linear.

Table 1. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Experience	65	26	50	40,646	4,317
Task Complexity	65	12	38	27,292	5,425
Auditor Performance Quality	65	25	35	28,615	2,276

Source: Processed Data, 2024

Table 1 explains that the audit experience variable has a minimum value of 26 and a maximum value of 50 and an average value of 40.646. This indicates that if the average value of 40.646 is divided by the 10 statement items, a value of 4.065 is obtained, which means that the majority of research respondents gave a score of 4 or agreed to each statement in the audit experience variable. Table 1 also shows a standard deviation of 4.317 which is smaller than the average value, meaning that the data distribution for the audience experience variable is even.

Table 1 explains that the task complexity variable has a minimum value of 12 and a maximum value of 38 and an average value of 27.292. This indicates that if the average value of 28.292 is divided by the statement item of task complexity which is 8, it will produce a value of 3.412. This means that the majority of research respondents gave a score of 3 or neutral for each statement in the task complexity variable. Table 1 also shows a standard deviation value of 5.425 which is smaller than the average value, meaning that the data distribution for the task complexity variable is even.

Table 1 explains that the auditor performance quality variable has a minimum value of 25 and a maximum value of 35 and an average value of 28.615. This indicates that if the average value of 28.6154 is divided by the statement item of auditor performance quality which is 7, it will produce a value of 4.088. This means that the majority of research respondents gave a score of 4 or agreed to each statement in the auditor performance quality variable. Apart from this, Table 1 also shows a standard deviation value of 2.276 which is smaller than the average value, meaning that the data distribution for the auditor performance quality variable is even.

Table 2. Classic Assumption Test Results

Normality Test Results	Variable	Multicollinearity Test Results		Heteroscedasticity Test Results
		Tolerance	VIF	Significance
Statistical Test = 0.077	Audit Experience	0.740	1,351	0.690
Asymp. Sig (2 tailed) = 0.200	Task Complexity	0.740	1,351	0,780

Source: Processed Data, 2024

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The data in Table 2 shows that the large value of Asymp. Sig (2-tailed) is 0.200, which is greater than 0.05, which indicates that the data is normally distributed, so it can be concluded that the model in this research meets the normality assumption. The results of the multicollinearity test in this study show that all independent variables have a tolerance value > 0.1, as well as the results of calculating the VIF value, all variables have a VIF value < 10. This means that in the regression model seen there are no symptoms of multicollinearity. Then the results show that each model has a significance value greater than 0.05. This means that in this regression model there is no equality of variance from the residuals of one observation to another or heteroscedasticity does not occur.

Table 3. Results of Multiple Linear Regression Analysis

Variable	B	Tcount	Sig
Audit Experience	0.165	4,398	0,000
Task Complexity	-0.282	-9,420	0,000
R Square	0.766		
Adjusted R Square	0.758		
F Count	101,497		
F Test Significance	0,000		

Source: Data processed 2024

The value of the coefficient of determination (*Adjusted R2*) is 0.766, which indicates that the variation in the auditor's performance quality variable can be explained by the existence of the two dependent variables. The ability of variable X to explain variable Y is 75.8%, while the remaining 24.2% is explained by other factors outside the model. The results of the F test (Ftest) show that the calculated F value is 101.497 with a significance of 0.000 which is smaller than $\alpha = 0.05$, so simultaneously or together there is an influence of the independent variables (Audit Experience and Task Complexity) on the dependent variable (Performance Quality Finance)

Based on Table 4, the significance value for audit experience is 0.000, less than 0.05. Apart from that, the regression coefficient for the audit experience variable shows a positive symbol. This means that the audit experience variable has a positive effect on the quality of performance of auditors of Public Accounting Firms throughout Bali Province. So it is able to support H1 which states that audit experience has a positive effect on the quality of auditor performance. The regression coefficient which has a positive sign indicates that the higher the audit experience the auditor has, the more it will have implications for increasing the quality of the auditor's performance and conversely, if the audit experience the auditor has is lower, it

will have implications for decreasing the quality of the auditor's performance. So it can be concluded that the first hypothesis is accepted. The higher the auditor's experience, the more capable the auditor will be in mastering the activities being audited, so that the auditor will be able to face and resolve obstacles and problems in carrying out his duties and will be able to produce quality audits. The results of this research are in accordance with the theory used, namely Agency Theory, because it relates to third parties or auditors who will help to overcome conflicts of interest that will occur between the principal and the agent. *Agency theory in the auditor's experience is used to obtain results in conducting inspections and tests so that it can help prevent fraud in audit report results.* This happens to auditors who can be trusted to have a professional interest in carrying out auditing in accordance with established rules and codes of ethics. agency theory explains that the results of this research are in line with research conducted by Putri & Wahyundaru (2020) and Kovvina and Betri (2015) which states that audit experience has a positive and significant influence on the quality of auditor performance.

Based on Table 4, the significance value for task complexity is 0.00, less than 0.05. Apart from that, the regression coefficient for the task complexity variable shows a negative symbol. This means that the task complexity variable has a negative effect on the quality of performance of auditors at Public Accounting Firms throughout Bali Province. So this is able to support H₂ which states that task complexity has a negative effect on the quality of auditor performance. The negative sign of the regression coefficient indicates that the higher the complexity of the auditor's tasks, the more implications it will have for reducing the quality of the auditor's performance, and vice versa, if the complexity of the auditor's tasks is low, it will have implications for increasing the quality of the auditor's performance. Task complexity arises from ambiguity and weak structure, both in primary tasks and other tasks. Data cannot be obtained and the output is unpredictable on confusing and unstructured tasks. Auditors are often in a dilemma situation, on the one hand auditors must act independently in providing opinions regarding the fairness of financial reports that meet the interests of various parties. However, on the other hand, auditors must also be able to meet the demands desired by clients so that clients are satisfied with their work and continue to use the services of the same auditor in the future. The results of this research are in line with the theory used, namely agency theory, agency theory which explains that the relationship between the agent and the principal can give rise to conflict because of the information asymmetry that occurs, causing the auditor to be in uncertainty. Individuals who are in uncertainty will certainly experience pressure from various parties and also through task structures that are unclear, such as confusing, and have quite high complexity so that the difficulties felt by each individual will definitely be different due to

inconsistencies in information instructions and being unable to take action. an audit decision. These results are also in line with research conducted by Mustakim and Wawo (2017), Setya Dharma & Rasmini (2022) and Usmany (2023) which states that task complexity has a negative influence on the quality of auditor performance.

This research is able to provide additional information regarding the influence of audit experience and task complexity on the quality of auditor performance which is associated with agency theory. Based on the research results, audit experience has a positive effect on the quality of auditor performance and task complexity has a negative effect on the quality of auditor performance. Agency theory explains that experienced auditors can provide better information on the use of information so that users of financial information will trust the information provided by auditors, because it can reduce information asymmetry between the principal (community) and the agent (owner). Agency theory also explains that the relationship between the agent and the principal can give rise to conflict because of the information asymmetry that occurs, causing the auditor to be in uncertainty.

4. CONCLUSION

The conclusions of this research are 1) Audit experience has a positive and significant effect on the quality of auditor performance at the Bali Province Public Accounting Firm. This means that the higher the audit experience the auditor has, the quality of the auditor's performance will also increase. 2) The complexity of the task has a negative and significant effect on the quality of the auditor's performance at the Bali Province Public Accounting Firm. This means that the higher the complexity of the auditor's tasks, the lower the quality of the auditor's performance.

The Public Accounting Firm in Bali Province is expected to be able to assist auditors by creating strategies, planning and also providing guidance from senior auditors in carrying out audit assignments. This is because many auditors still feel burdened and confused due to the many tasks that have to be done.

Future researchers are expected to be able to develop factors that can influence the quality of auditor performance, such as independence, motivation and professionalism.

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