ASSESSING THE AUDITOR'S WORKLOAD THROUGH PROFESSIONAL SKEPTICISM

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ABSTRACT

Preparing financial reports is not just information to convey the condition of the Company in carrying out each activity, but also assesses the auditor's success in conveying honestly and responsibly the condition of the Company. However, sometimes this is not entirely the case, because auditors face many limitations, one of the studies is the auditor's workload, the increasing auditor's workload results in negative emotions felt by the auditor. This research aims to examine the auditor's workload through the auditor's professional skepticism. The population used was 102 auditors who work at the representative financial audit agency of North Sumatra province. The sampling technique was purposive sampling to meet the researcher's needs, so the sample was 20. The data collection technique used a Likert scale questionnaire with a total of 6 statements and the data analysis technique used was factor analysis with the variable number of auditor employees (P1); Audit findings reported by the auditor (P2); excessive working hours (P3); dysfunctional auditor behavior (P4); Excessive work demands (P5) and the auditor's ability to find fraud decreased (P6) which were analyzed using Factor Analysis (KMO) via SPSS IBM 27 for Windows. The results obtained show that 3 factors result in the auditor's workload influencing professional skepticism, including (a) Behavioral workload which includes audit findings reported by the auditor; excessive working hours and dysfunctional auditor behavior; (b) Workload for completing an audit which includes excessive work demands and (c) Limited Auditor Workload including the number of auditors employees and the auditor's ability to find fraud decreased. Thus, it can be concluded that the quality of the report is also determined by the auditor's workload in conveying the truth and criticizing findings in accordance with the reporting framework and financial reporting standards.

Keywords: workload, auditor, professional skepticism

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INTRODUCTION

Economic activities are currently developing very rapidly, in this case, there are many requests for professional accountants to provide information on whether companies or institutions are in good condition or not. good, and can develop in the future. Thus, companies or institutions must be able to have auditors who have a sense of responsibility and skepticism in completing work.

This was revealed based on research conducted in Malaysia that the development of auditors' skeptical characteristics leads to better fraud detection, thereby improving audit quality in Malaysia (Siew, 2018), even in China students are given skeptical training in terms of autonomy, differences in skepticism scores between the two groups for five factors and prioritizing the culture that exists in China, to produce professional auditors (Cheung & Lai, 2022; Ode et al., 2020) and skepticism is also applied in Vietnam which states that accountants not only have an attitude of skepticism but must also improve the quality in completing financial reports (Hai et al., 2020; Munajat & Suryandari, 2017).

Professional skepticism states clearly that the application of professional skepticism in accordance with the standard will depend on the risk characteristics of the account and the auditor's appropriate discernment and skepticism if the regulatory and/or inspection focus is not aligned with the relevant audit risks, thereby relevant work processes (Glover & Prawitt , 2014), skepticism is also closely related to the auditor's emotional intelligence which can be used as a pure moderator of the relationship between professional skepticism and the auditor's responsibility in detecting fraud (Bagus Amlayasa & Riasning, 2022; Dagogo et al., 2019) and this is also the auditor's ability following the times

related to technological developments, this explains that auditors must be able to focus on Accrual Output-Based Budgeting (AOBB), making accountants have to learn more deeply about AOBB operations, the results of which explain that several groups of accountants, not one, experience different challenges in aligning with AOBB and each took in-depth discussions and investments in the development of accrual accounting (Becker et al., 2014).

Thus, the explanation above confirms that skepticism is something that every auditor must have in supporting and producing good quality, accurate, and honest reports, thereby reducing the Company's risks in the future. This is in accordance with the theory that has been put forward by mindset theory to inform the development of measures to capture the nature and level of auditors' critical thinking, indicating whether the auditor's mindset is indeed questioning, alert, objective, and receptive. to information, including evidence that does not support attitudinal theory to develop measures that reflect auditors' beliefs about risks and what constitutes sufficient evidence to address them, as well as their emotional responses to both (Nolder & Kadous, 2018).

This emphasizes that the skepticism that an auditor has must be able to become an attitude to produce a resolving mindset following critical thinking in completing the steps required by the standards for preparing financial reports, questioning, being alert to information, being objective, and receptive so that the financial reports are accurate. generated under the evidence provided and produces accurate information. This also applies to state auditors at the BPK to be able to responsibly carry out audit duties and report fraud if found.

However, due to the large number of companies currently needed, many accounting companies accept more than one accountant to analyze and check financial reports, resulting in an excessive workload. It should be noted that the workload and the number of financial reports that will be completed will emphasize the auditor's skepticism, the question is "Are the financial reports produced of good quality and correct?; Is it following the right standards and attitude?" The workload significantly exceeds what auditors consider to be the audit quality workload threshold and auditors at all levels, all types of audit firms have a much more negative attitude towards the profession today than at the start of their careers, largely due to the presence of excessive workloads. excessive (Persellin et al., 2014) and it is further known that workload has a negative and significant effect on fraud detection, in this case, it is also known that excessive workload will detect skepticism-based fraud, the greater the auditor's workload, the less skepticism is used to discover fraud (Akbar et al., 2022), it was further found that compression of workloads that are too heavy will result in physical abilities that are too low and can reduce the quality of work, or in other words workloads that are too heavy can also cause fatigue thereby reducing the auditor's ability to detect fraud. Workload compression is defined as how much work a person has to do (Solichin et al., 2021).

The research objectives and novelty of this research are closely related to the auditor's workload on the auditor's skepticism, thus it will examine the workload factors that underlie the attitude of skepticism, the workload will be studied through several variables including the number of accountants; Audit findings reported by the auditor; excessive working hours; dysfunctional auditor behavior; excessive work demands and the auditor's ability to find fraud decreases.

RESEARCH METHODS

The location of research was carried out at the representative financial audit agency of North Sumatra province. The data type used is primary data, by distributing Likert scale questionnaires to predetermined respondents.

According to Sugiono (Sugiono, 2020) "Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population in this study was all auditor who works at the representative financial audit agency of North Sumatra province. In this research, the samples will be taken using purposive sampling, this is because according to Gunawan (2013:9), sampling is carried out based on the ease of obtaining the required data, so the sample was 20 samples.

The questionnaire method is several written questions used to obtain from respondents the meaning of their reports or things they know. The data collection technique involves compiling a list of questions or written statements that are submitted to the sample respondents to be studied. The number of questions that will be taken is based on research variables, both dependent variables and independent variables. Questionnaires were given to respondents directly to be more effective and efficient in reaching the sample size and being younger in explaining the questionnaire. The instrument used to measure this research variable is a Likert scale with 5 points for respondents' answers.

The data analysis test used is multiple linear regression. Linear regression is a test used to determine the influence of independent variables on the dependent variable. Testing was carried out using SPSS IBM 27 for Windows. The independent variable consists of six variables including the number of auditor employees (P1); Audit findings reported by the auditor (P2); excessive working hours (P3); dysfunctional auditor behavior (P4); excessive work demands (P5) and the auditor's ability to find fraud decreases (P6) and one dependent variable (Y) is Professional Skepticism. Factor is an analysis that aims to find the main factors that most influence the dependent variable from a series of tests used on a series of independent variables as factors. When making the matrix, Barlett's sphericity test and Kiser-Mayer-Olkin (KMO) will be used to determine the adequacy of the sample. According to Suliyanto (2005:2), it is known that there are KMO value categories, as follows:

a) A KMO value of 0.9 is very good
b) A KMO value of 0.8 is good
c) A KMO value of 0.7 is medium
d) A KMO value of 0.6 is sufficient
e) A KMO value of 0.5 is less
f) A KMO value of less than 0.5 is rejected

In determining the number of factors determined to represent the variables to be analyzed based on the magnitude of the eigenvalue and the percentage of the total variance, only factors that have an eigenvalue equal to or greater than one are retained in the factor analysis model will be analyzed by extracting the factors in the factor matrix. identifying relationships between factors and individual variables, so that the matrix is transformed into a simpler matrix using the varimax procedure. Next, proceed with interpreting the factors by classifying variables that have a minimum factor loading of 0.4, while variables with a factor loading of less than 0.4 are removed from the model.

RESULT AND DISCUSSION

The research results were reviewed and analyzed according to factor analysis. The results of factor analysis are more of a multivariate statistical technique that begins with testing variables that can be carried out by the factoring process, extracting variables, rotating if necessary, and ending with naming the factors. In this case, it is also used to reduce and summarize all bound variables and interdependencies.

Table 1. Analysis of KMO and Barlett's Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,783
Bartlett's Test of Sphericity	Approx. Chi-Square	27,753
	df	15
	Sig.	,003

Table 1 explains that the KMO and Barlett's test values for the desired correlation between variables are greater than 0.5 (> 0.5) and the research significance is 0.05. From the results above, a KMO of 0.783 is obtained, according to the method category, 0.783 is in the medium category and greater

than 0.5; while the significance produced by Barlett's test of Sphericity was 0.003, meaning sig < 0.05. Thus, it can be said that the variables and samples used allow for further analysis.

Table 2. Communalities Analysis

Communalities

	Initial	Extraction
Number of auditor employees (P1)	1,000	,792
Audit findings reported by the auditor (P2)	1,000	,876
Excessive Working Hours (P3)	1,000	,690
Dysfunctional Auditor Behavior (P4)	1,000	,654
Excessive work demands (P5)	1,000	,864
The auditor's ability to find fraud decreases (P6)	1,000	,727

Extraction Method: Principal Component Analysis.

From the results of Table 2 above, it is known that the factors can explain the variable number of auditor employees (P1) by 0.792 or 79.20%, audit findings reported by the auditor (P2) are explained by 0.876 or 87.60%, excessive working hours (P3) by 0.690 or 69.00%, dysfunctional Auditor Behavior (P4) of 0.654 or 65.40%; excessive work demands (P5) is 0.864 or 86.40% and the auditor's ability to find fraud decreases (P6) is 0.727 or 72.70% so it can be concluded that the average explanation is above 50%, so the factor will still be determined.

Followed by the "core" of the Total Variance Explained analysis (table 3), to determine how many factors might form. It is known that components range from 1 to 6 or in other words all independent variables are represented. By paying attention to the Initial Eigenvalues column, a total of 6 is obtained according to the variables and confirmed by Extraction Sums of Squared Loadings, the total is 1.895; 1,410, and 1,297. Thus, because the Initial Eigenvalues are set at 3, the total value that will be taken is more than 1 (> 1), namely component 3.

Table 3. Analysis of Total Variance Explained

Total Variance Explained

	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	1,895	31,581	31,581	1,895	31,581	31,581	1,582
2	1,410	23,503	55,084	1,410	23,503	55,084	1,518
3	1,297	21,619	76,703	1,297	21,619	76,703	1,601
4	,845	14,088	90,791				
5	,399	6,646	97,437				
6	,154	2,563	100,000				

Extraction Method: Principal Component Analysis.

a. When components are correlated, sums of squared loadings cannot be added to obtain a total variance.

This is also supported by the formation of scatter plots by proving the formation of 3 factors in this analysis stage:

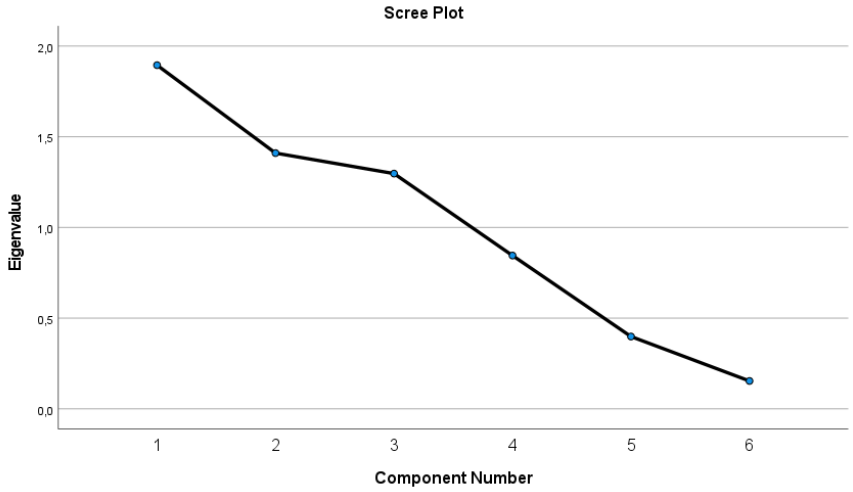

Figure 1. Scree Plot

From Table 4, namely the Component Matrix, it is clear that Component 1 consists of audit findings reported by the auditor (P2) (0.870); Excessive working hours (P3) (0.584) and dysfunctional auditor behavior (P4) (0.728) thus component 1 will be given the name Self-Control at Work and component 2 only consists of excessive work demands (P5) (0.907) thus given the name work received and component 3 consists of several auditor employees (P1) (0.795) and the auditor's ability to find fraud decreases (P6), thus the name auditor strength factor is given.

Table 4. Component Matrix

Component Matrix

	Component		
	1	2	3
Number of auditor employees (P1)	,392	-,081	,795
Audit findings reported by the auditor (P2)	,870	-,182	,293
Excessive Working Hours (P3)	,584	,545	-,229
Dysfunctional Auditor Behavior (P4)	,728	-,181	-,302
Excessive work demands (P5)	,157	,907	-,127
The auditor's ability to find fraud decreases (P6)	-,298	,467	,648

Extraction Method: Principal Component Analysis.
a. 3 components extracted.

These results are also shown in Figure 2 which explains the location of each variable in the component that has been generated in the component matrix. The following is a picture of the location of each component:

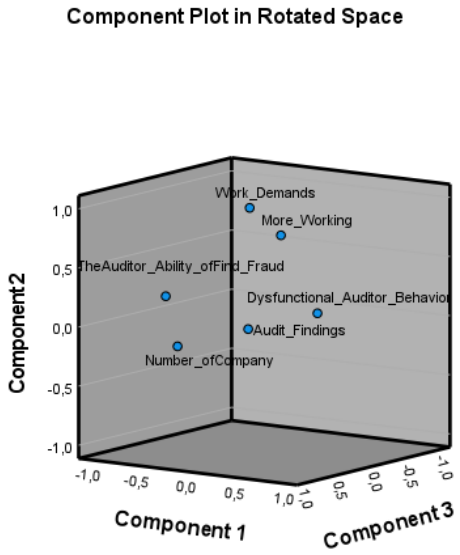

Figure 2. Component Plot in Rotated Space

The results of this research are closely related to the skepticism that state auditors have in carrying out their duties freely and independently, carrying out audits, management, and responsibility for state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Service Agencies General Affairs, Regional Owned Enterprises, and other institutions or bodies that manage state finances. This is explained in accordance with mindset theory and attitude theory which emphasizes the critical attitude of an accountant in disclosing financial reports with quality and honesty. It is also stated that skepticism is a critical attitude in examining the reliability of a statement or evidence obtained so that the auditor has sufficient confidence in an assertion or evidence obtained and considers the appropriateness and application of the evidence obtained and this is in accordance with the study of audit quality theory originating from accounting. Behavioral theory, especially attribution theory, Fritz Heider in 1990, revealed that a person's behavior is determined by a combination of internal forces or elements that come from within the individual, such as talent or effort, and external pressures or variables that come from outside (Akbar et al., 2022).

This theory is closely related to the attitude of skepticism in completing financial reports. The quality of the report is influenced by workload. From the results of the research that has been carried out, it is clear that three factors influence workload on professional accountants' skepticism in completing financial reports, including (a) the Self-Control factor at Work which consists of the variable audit findings reported by the auditor; excessive working hours and dysfunctional auditor behavior; (b) work received which includes the excessive work demands variable (P5) and (c) auditor strength factors which include number of auditor employees and the auditor's ability to find fraud decreases. The results confirm that it is necessary to pay attention to things that are workload factors, auditors must be able to control themselves emotionally and be able to confirm to themselves the extent to which they are financial report audits, performance audits, and audits with specific objectives.

This is consistent with research that found accounting firms and client firms with audit partners that agreed to workload compression were less likely to receive government sanctions, the resulting finding that APWC impaired audit quality but not to the degree that it resulted in poor outcomes, our evidence supports the call PCAOB to monitor the workload of each auditor (Chen et al., 2020), furthermore it was also revealed that the audit workload causes excessive conservatism because it increases the possibility of modifying the audit opinion, but on the other hand, if the company has a sufficient audit team then the workload does not increase. problems and confirming

that audit resources are sufficient to reduce the effects of stress (Suhardianto & Leung, 2020), Workload is an urgent matter for auditors at BPK to understand, so auditors are required to maintain consistency in the financial audit process.

It was also revealed that workload has a negative effect on the auditor's ability to detect fraud, love of money has no effect on the auditor's ability to detect fraud, professional skepticism weakens the influence of experience on the auditor's ability to detect fraud, this is skepticism which determines the quality of an audit in reviewing reports with critical questions with existing evidence and real events (Pratiyaksa & Rasmini, 2020).

Thus, it can be concluded that the attitude of skepticism is very closely related to the auditor's ability to develop capabilities in accordance with financial management standards and technological developments. In this case, the audit team or the company not only takes a lot of profits and money but forgets to understand In this case, it is clear that the state auditor is assigned to carry out external oversight functions whose existence is guaranteed by the constitution, namely in the 1945 Constitution, which is stated in Article 23F, BPK members are elected by the People's Representative Council taking into account the considerations of the Regional Representative Council and appointed by the President, with the burden of the task of examining the management and responsibility of state finances carried out by the Central Government, Regional Government, Other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies that manage state finances.

CONCLUSION

The research results reveal that several variables influence workload and have an effect on accountants' professional skepticism, including the Self-Control factor at Work which consists of the variable audit findings reported by the auditor, excessive working hours, and dysfunctional auditor behavior. Afterward work received which includes the excessive work demands variable, and Auditor strength factors which include the number of auditor employees and the auditor's ability to find fraud decreases.

The results confirm that it is necessary to pay attention to things that are workload factors, auditors must be able to control emotionally and be able to confirm to themselves the extent to which they can task of examining the management and responsibility of state finances carried out by the Central Government, Regional Government, Other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies that manage state finance.

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