The Effect Of Complexity Of The Competence Independence Task On Integrity Of The Implication In The Quality Result Auditor Examination In North Musirawas District

Yohanes Susanto, Jefirstson Richset Riwukore, Astri Riance, Sardiyo Fellyanus Haboara

Abstract: The goal of this study is to find out and provide empirical evidence of the influence of task complexity, independence, and competence on the quality of audit results with auditor integrity as a moderating variable. This study was conducted on the Auditors at the Inspectorate Office of North Sumatra's Musirawas Regency, with 180 personal samples. The method of determining the sample used in this study was a non-probability sampling with a saturated sampling technique. The technique data analysis was used Structure Equation Modeling (SEM) with AMOS software application. Based on the analyse results, it can be shown that in the sub structure of auditor integrity is influenced by the complexity of the task, independence and competence, but only competencies that have a positive and significant effect and in the main structural equation, the quality of audit results is affected by task complexity, independence, competence and integrity, but only the variables of independence and integrity have a positive effect. From the two equations, the integrity variable is able to moderate the auditor's competency variable on audit quality, it is suggested that to realize a government that is clean of auditor competence is to be a benchmark for the success of auditing, in order to support the integrity of audit results.

Key words: Complexity task, Independence, Competence, Integrity and the Quality Result of

1 INTRODUCTION

Local governments in carrying out financial management arrangements require a Regional Supervisory Agency to minimize deviations in the use of State finances by certain parties. With this oversight, the government is expected to produce the quality of audit reports so that one of the demands of the community to create good governance and clean governance in the implementation of regional government can be carried out. Good government financial management must be supported by a quality public sector audit, because if only audit sector will provide leeway for government agencies to deviate from the use of the budget. Based on Government Regulation Number 79 of 2005 (article 24) supervision of government affairs in the regions is carried out by the Aparat Pengawas Intern Pemerintah (APIP) in accordance with its functions and authorities. Department Inspectorate General are Non-Department Government Institution Supervision Unit, Provincial Inspectorate, and inspectorate of Regency / City. In its implementation sometimes the Aparat Pengawas Intern Pemerintah (APIP) have several obstacles that cause the audit report to be incompatible with the reality that occurs. This can affect the perception of audit report’s users on the extent to which government auditors have worked in accordance with established ethical standards. Coal (2008) in Subhan (2012) defines quality of audit results as reporting on weaknesses in internal control and compliance with provisions, responses from responsible officials, keeping confidential disclosure of prohibited information, distributing audit reports and following up on auditor recommendations in accordance with statutory regulations.

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The Aparat Pengawas Intern Pemerintah (APiP) are expected to comply with the norms and conditions that apply to internal auditors consisting of the APIP Code of Ethics and APIP Audit Standards. The code of ethics is intended to maintain APIP behavior in carrying out its duties, while audit standards are intended to maintain the quality of audit result which conducted by APIP (Sukriah, 2009). In the context of independence and objectivity, it is stated that in all matters relating to the audit, APIP must be independent and objective in carrying out its duties and functions. An auditor's independence and objectivity are needed to realize and create credibility for the results of his work. In carrying out their duties and functions, the problem that will arise is how auditors can maintain independence and objectivity (Subhan, 2012). Syriah et al. (2009) test the factors of work experience, independence, objectivity, integrity and competence towards the quality of audit results. The test results show that work experience, objectivity and competency have a positive effect on the quality of the results of the examination. For independence and integrity there is no significant effect on the quality of the examination results, while simultaneously the five variables affect the quality of the results of the examination. Unintentional mistakes and honest dissent, but cannot accept fraudulent principles. With high integrity, the auditor can improve the quality of the audit results (Pusdiklatwas BPKP, 2005). Ayuningtias and Pamudji (2012) conduct work experience testing, independence, objectivity, integrity and competence towards the quality of audit results at the city / regency inspectorate in Central Java The results of the test show that objectivity, integrity, competence have a significant effect on audit quality. Another factor that influences the audit quality, namely the accountability of an auditor. In the research of Mardisar and Sari (2007), the quality of auditor work results can be influenced by a sense of accountability (accountability) that the auditor has in completing the audit work. Therefore accountability is a very important thing that must be owned by an auditor in
carrying out his work. This is confirmed by the research of Singgih and Bawono (2010) which address that accountability influences audit quality. In fact, many cases of budget deviations still occur, one of which is in the area of North Musirawas Regency, with some audit findings as table 1.1 below:

<table>
<thead>
<tr>
<th>No</th>
<th>Number LHP</th>
<th>Agency</th>
<th>Finding Result</th>
<th>Follow up</th>
</tr>
</thead>
</table>
| 1  | 700/015/I/ PKPT/03/IN SPT/2016 | Investmen
t agency and integre
ted licency | Deviation from constitution regulation special field such as mining, taxation etc. | no |
| 2  | No : 700/015/I/P KPT 03/INSPT/2 016 | Investmen
t agency and integre
ted licency | Responsibility for regional property;deviation from constitution regulation ; managing equipment or goods field country/ regency/ company | no |
| 3  | 700 /024/I/ INSP/2016 | Education authorities | Realization of honorarium expenditure for delivery service is not accordance with its provisions Rp2100.000. | no |
| 4  | No: 700/018/IPKPT 8/INSPT/20 1 | Law and Organisatio
n | Responsibility of activity purchase for preparation of regional products in the legal and organizational parts is inadequate Rp96.207.900 | no |

From the table above, some of the results of audits or findings have not been followed up by the work unit concerned, therefore its needs to be a follow up from the Regional leadership. Therefore, the quality of audit results that can be accounted for, is added by overseeing the preparation in use of budgets in order to the use of budget does not happen again. Based on the above, it is necessary to carry out a comprehensive evaluation in the quality of the results of auditor audits in the North Musirawas Regency which are affected by Task Complexity, Independence, Competence and Integrity.

2 METHODOLOGY
This research method uses quantitative methods, Sugiyono (2013: 14) quantitative method is a scientific approach that views a reality that can be classified, concrete, observable and measurable, the relationship of variables is causal where the research data in the form of numbers and analysis using statistics.

3 RESEARCH DESIGN
This study examines the task complexity, independence and competency towards integrity, the implication of the result quality of auditor audits in North Musirawas district, with a population of 180 personal apparatuses. The first step in this research is to formulate research problems. Next, make research instruments such as questionnaires, interviews. This research use the Quantitative Descriptive type of research. For more details, this research design can be seen in the following picture:

Technique of data analysis in this study using Stuctural Equation Modeling analysis, is an extension of multiple linear regression analysis and path analysis. This analysis according to Waluyo (2011: 1) is a set of statistical techniques that allow testing of a relatively "complicated" series of relationships simultaneous, complex relationship in question is a series that is built between one or several dependent variables with one or several independent variable methodologies, Stuctural Equation Modeling plays a variety of roles, including as a system of simultaneous equations, linear causal analysis, path analysis (path analysis) analysis of covariance structure, and structural equation models (Wijanto, 2008: 6).

4 RESEARCH HYPOTHESES.

a. There is a significant influence between the complexities of the assignment on the quality of auditor inspection results in North Musirawas Regency

b. There is a significant influence between the independence of the quality of the results of auditor audits in North Musirawas Regency

c. There is a significant influence between competencies on the quality of auditing results in the North Musirawas Regency

d. There is a significant effect between integrity on the quality of auditor inspection results in North Musirawas Regency

e. There is a significant effect between integrity on the task complexity of auditors in North Musirawas Regency

f. There is a significant influence between integrity on auditor independence in North Musirawas Regency

g. There is a significant influence between integrity on auditor competency in North Musirawas Regency

h. There is a significant influence between task complexity, independence, competence and integrity on the quality of the results auditor audits in North Musirawas Regency

5 LITERATURE REVIEW.

Task Complexity
Understanding Complexity Tasks in conducting audits tend to be tasks that face many complex problems. Auditors are faced with complex tasks, many tasks, different tasks and interrelated with each other. The complexity of the audit is based on the individual's perception of the difficulties of an audit task. Some auditors perceive audit tasks as high complexity and difficulty task, while other auditors perceive them as easy tasks. According to Kahneman, et al (1973: 247) define : "Task is being thought to be synonymous with
either task difficulty ("Iskandar, Zuraidah MH, (2011: 33) defines:" Complex tasks are ambiguously defined and difficult to measure objectively. "Iskandar, Zuraidah MH, (2011: 33) defines: "From the explanation above, it can be concluded that the complexity of the task in this study is defined as a complex task, consisting of many parts, different and interrelated with each other.

**Auditor Indentation.**

According to the BPKP (2007) independence is actually a "state of mind" or something felt by each according to what he believes is going on. In connection with that, auditor independence can be reviewed and evaluated from two sides, they are: (a) Independence of Practitioners, Independence of practitioners is real or factual independence which obtained and maintained by auditors in the entire series of audit activities, starting from the planning stage to the reporting stage. Independence in this fact is a review of the freedom that is actually owned by the auditor, so it is an ideal condition which needs to be realized by the auditor. (b) Professional independence, Professional independence is independence that is reviewed in the image of the auditor from the public or the general public toward the auditor which is in charge of. Independence according to this review is often also called independence in appearance (independence in appearance). Independence according to this review is very crucial because without the public belief that an auditor is independent, then everything he does and his opinion will not get an award from the public or its users. According to David Flint in the BPKP (2007), there are five main things related to independence auditor, they are: (a) Personal Quality, The personal quality of the auditor is related to the honesty and strength of one's character in conducting an audit so that he is able to maintain it from the pressure of another party or pressure to override independence. (b) Freedom obtained by other Parties, especially client management, has the opportunity to influence auditor freedom. If they can control the auditor then they will make it happen if there are certain interests from them. Likewise, the effectiveness of freedom that is influenced by other parties will be determined by the response of the auditor himself. (C) Relationships Personal Auditors can have personal relationships or relationships in other interests outside the audit with auditors or certain people from the client's environment. The relationship has the potential to cause conflicts of interest, loyal attitudes, or emotional behavior that affect the auditor's objectivity. (D) Financial interests. The auditor's financial interests in financial matters, both direct and indirect, such as investment, lending and trade transactions, as well as the dependence of economic benefits from the honorarium obtained by the auditor from his client (e.) Professional Solidarity The level of solidarity among members of the auditing profession can be influential on trying to protect each other between them, or watching each other between them.

**Auditor Competency.**

Definition of auditor competency is the auditor's ability to apply the knowledge and experience that he has to conduct an audit so that the auditor can conduct an audit carefully, intuitively and objectively (Achmad et al., 2011). According to SPAP, PSA No. 04, 2001, competencies are divided into 4 (four) components, they are knowledge, experience, education and training. Lee and Stone (1995) in Irawati (2011) define competency as sufficient expertise that can be explicitly used for conduct objective audits. Susanto (2000) the definition of competence that is often used is the characteristics that underline an individual to achieve superior performance. Competence such as knowledge, skills, and abilities is related to work, as well as the abilities needed for non-routine jobs.

**Auditor Integrity**

Understanding of Integrity Is a character element that underlies the emergence of professional recognition, integrity is the quality that underlies public trust and a benchmark for members to test all decisions made. Integrity is also requires a member, among other things, be honest and forthright without having to sacrifice the secret of the recipient of services, servants and public trust should not be defeated by personal gain. Integrity can accept unintentional errors and honest dissent, but can accept fraud or eliminate principles (Mulyadi, 2002). Professional Ethics Principles of the Indonesian Institute of Accountants in Agoes (2012: 5) state integrity is an element of character that underlies the emergence of professional recognition. Integrity is the quality that underlies public trust and is a benchmark for members to test all decisions made. Integrity is the quality that makes the emergence of public trust and the highest value order for members of the profession in testing all decisions. An auditor must be honest and transparent, brave, wise and responsible in carrying out audits. The four elements are needed to build trust and provide reliable decisions for decision making, so that audit quality and its performance will be good (Erina, et al, 2012). Then if the internal auditor has high integrity, the examination will be carried out honestly, wise and responsible to build the trust to provide the basis for reliable in making decision. The decision will reflect the actual conditions of the evidence collected. Thus the guarantee for the output which given can be trusted by all interested parties. Expenditures that have good quality reflect the internal performance of the auditor is well.

**The Result Quality of Auditor's Audit**

Ilmiyati and Suharjo (2012) define that audit quality as the possibility that the auditor will find and report violations in the accounting system with the auditor's knowledge and expertise. Whereas violation reporting depends on the auditor's motivation to disclose the violation. This drive will depend on the independence of the auditor. Randal J. Elder, Mark S. Beasley, and Alvin A. Arens (2012: 105), states the quality of the audit “Audit quality means how to tell an audit detects and report material mission requirements financial statement. "The competence reflection detection aspect, while reflecting ethics or auditor integrity particularity independence." According to the Professional Accountant Professional Standards (SPAP 2011) states: "That audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards." According to Ilmiyati and Suharjo (2012) regarding audit quality, they are: To be able to meet good audit quality then the auditor in carrying out his profession as an examiner must be guided by the ethical code of accountants, professional standards and financial.
accounting standards that apply in Indonesia. Each audit must maintain integrity and objectivity in carrying out its duties by acting honestly, decisively, without pretension so that it can act fairly, without being influenced or requests from certain parties to fulfill their personal interests. “According to Singgih et al. (2010) qualified auditors are capable “auditors finding violations while independent auditors are auditors who “want” to disclose these violations. So from the explanation above, there are two very important elements in audit quality, the first is audit quality determined by how an auditor’s ability to find violations or problems in the client’s accounting system, the ability is possessed from relevant knowledge, experience and education which they get, and the second is from independence auditor, where independence auditor is very necessary to maintain the auditor’s ability do not choose anyone, especially to management, because the information which produced will be used by the public or, they make the economic decision.

6 DATA PROCESSING AND DISCUSSION.

Structural Equation Modeling (SEM) after doing the analysis at the unidimensionality level of each dimension as well as indicators forming latent variables or exogenous or endogenous constructs which tested by Confirmatory Factor Analysis, and the next step is to do Full Model analysis from five variables they are the task complexity variable, independence, auditor competency, auditor integrity and quality variable results of auditing auditors in North Musirawas regency, the intended full model as illustrated in the figure below:

![Figure: Confirmatory Factor Analysis (CFA) Full Model](image)

Based on the figure above, it can be seen that all indicators of exogenous constructs and endogenous constructs and t-test criteria on Full Model have a value of loading > 0.5, according to Igbaria et al in Wijayanto 2008, stating that if the standard factor is ≥ 0.5 it is Very Significant and Ghozali 2008 state that a significant loading factor if it has a standard loading factor ≥ 0.5 indicates a good level of Convergent Validity. Thus the dimensions and indicators in the CFA Model Full Endogenous Construction Model and Exogenous Construct are valid because they have a standard loading factor > 0.5 and then the simultaneous test of the Goodness of fit index is estimated, as in Amos output below:

| Table of Test Results for Parameter Conferencing Factor Analysis (CFA) Full Model |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Goodness of Fit Index | Cut Off Value | Value |
| chi Square | Expected small | 942.484 |
| Significance Probability | ≥ 0.05 | 0.000 |
| RMSEA | ≤ 0.08 | 0.063 |
| GFI | ≥ 0.90 | 0.780 |
| AGFI | ≥ 0.90 | 0.747 |

7 RESULT OF RESEARCH

The picture above shows that all indicators on the Full Model have a standard value of loading> 0.5 it is indicating that there is a good level of convergent validity, so that there is no drop and the estimated results of each variable can be seen as follows:

1. Estimates of Complexity variables and Audit Quality of -0.090 with a probability
2. value (P) of 0.220 and a value of C.R -1.227
3. Estimates of Independence variable with Audit Quality of 0.012 with probability values (P) of 0.903 and C.R values of 0.122
4. Estimates of Auditor Competency Variables, with Audit Quality of -0.536 Probability (P) of 0.635 and value of C.R -0.475
5. Estimates of Auditor Integrity Variables, with Audit Quality of 0.375 Probability (P) value of 0.592 and C.R -0.536
6. Estimates of Auditor Complexity Variables with Integrity of -0.036 Probability (P) of 0.562 and C.R 0.0562
7. Estimates of Auditor Independence Variables with Integrity of 0.056 Probability (P) of 0.510 and C.R value of 0.659
8. Estimates of Auditor Competency Variables with Integrity of 1.705 Probability value (P) of 0.000 and value of C.R 5.666

Structural Equations:

Result Quality of Auditor Examination = -0.090 Task complexity + 0.012 Auditor independence - 0.023 Auditor competency + 0.327 Integrity Auditor + e

Equation sub structure:

Auditor integrity = -0.036 Task complexity + 0.056 Auditor independence + 1.705 Competence + e

The estimation results of standard on the Full Model Images is being reference for the fifth test of the hypothesis made before, then the results of the hypothesis will be the final conclusions in this research, and simultaneous testing using the Goodness of Fit Index criteria as listed in the following testing criteria:
<table>
<thead>
<tr>
<th>CMIN / DF</th>
<th>≤ 2.00</th>
<th>1.720</th>
</tr>
</thead>
<tbody>
<tr>
<td>TLI</td>
<td>≥ 0.95</td>
<td>0.877</td>
</tr>
<tr>
<td>CFI</td>
<td>≥ 0.95</td>
<td>0.887</td>
</tr>
</tbody>
</table>

Testing Hypothesis

a. Testing the First Hypothesis
Based on the calculation results of SEM Sowbeer Amos Application above, the estimate of effect task complexity on the quality of auditor audits result in directorate North Musirawas district was -0.090 or (-09%) and CR -1.227 where the CR <(1.96) it reflected a negative effect

b. Testing of the Second Hypothesis
Estimation of the effect Independence on the result quality of auditor audits was 0.012 and CR 0.122 and the criteria for CR <1.96 it reflect the significant positive effect of auditor independence on the quality of the results of auditing auditors

c. Testing the third hypothesis
Estimation of the effect auditor competency on the quality of the auditor's audit results amounted to 0.327 and CR 0.536 and criteria CR <1.96 reflects a negative effect, between auditor competency on the quality of auditors' audit results

d. Testing of the Fourth Hypothesis
Estimation of the effect auditor integrity on the quality of the auditor's audit results amounted to 0.327 and CR 0.536 and criteria CR <1.96 this reflects a not significant positive effect between auditor independence with the quality of auditor audits result.

e. Testing the Fifth Hypothesis
Estimation of influence Task complexity on auditor integrity is -0.036 and CR -0.580 and criterian CR <1.96 reflects negative influences between the complexity of the auditor's duty to auditor integrity

f. Testing of the Sixth Hypothesis
Estimation of the effect auditor independence on auditor integrity of 0.056 and CR 0.659 and criteria for CR <1.96 reflect positive, not significant effect of auditor independence on auditor integrity

g. Testing of Seventh Hypothesis
Estimation of the effect auditor competency on auditor integrity at 1.705 and CR 5.666 and criteria CR> 1.96 reflects the positive effect and significant between auditor competency on auditor integrity

h. Testing of the Eighth Hypothesis
Estimation of the effect task complexity, independence, competency and integrity on the quality of the auditor's audit results. The criteria for the Goodness of Index are related to the hypothesis not fulfilling the Good Fit table 4.15 above, where the value does not meet the goodness of fit criteria. It reflect that all the variables of task complexity, independence, competency and integrity have no effect on the quality of auditors' audits result in the North Musirawas Regency Directorate.

The Interpretation of Research Results

a. The auditor's task complexity has a negative effect on the quality of the auditor infectorate's audit results because some auditors often have difficulty in obtaining audit material information in Musirawas Regency, the complexity of the task as illustrated in the 1.11 Full Factor Loading Indicator (X102) or determination by 11%

b. Independence has a positive effect on the results quality. This influence is caused by the results of each auditor's findings. It means that each auditor finding must be answered in front of the audit commission, as illustrated in the Full Model Factor loading (X207) of 2.80 or determination of 28%

c. Auditor competence has a negative effect on the quality of auditors' audit results. The effect is not caused by the auditing experience, an important clue in opening auditing object problems as illustrated in the Full Model Factor loading (X306) of 1.28 or 13% determination

d. Auditor integrity has a positive effect on the quality of an influential auditor's audit result, it is caused by the fact that the administrative action policies given are preferred over policies it state that financial losses, as illustrated in the Full Model Factor loading (Y106) of 1.15 or 12% determination

e. Based on the theory that supports the identification of an auditor as stated by, David Flint in BPKP (2008), there are five main things related to auditor independence, they are: (a) Personal Quality, The personal quality of the auditor is related to the honesty and strength of one's character in conduct an audit so that he is able to maintain it from the pressure of another party or pressure from himself to override independence. (b) Freedom Obtained, Other parties, especially client management, have the opportunity to influence auditor freedom. If they can control the auditor and they will make it happen, if there are certain interests from them. Likewise, the effectiveness of freedom that is influenced by other parties will be determined by the response of the auditor himself. (C) Relationships Personal Auditors have personal relationships or relationships of other interests outside the audit with auditions or certain people from the client's environment. The relationship has the potential to cause conflicts of interest, loyal attitudes, or emotional behavior that affect the auditor's objectivity. (D) Financial interests. The auditor's financial interests in financial matters, both direct and indirect, such as investment, lending and trade transactions, as well as the dependence of economic benefits from the honorarium obtained by the auditor from his client (e.) Professional Solidarity The level of solidarity among members of the auditing profession can be influential on trying to protect each other between them, or watching each other between them.

f. According to Riana, et al (2009) for independence and integrity does not have a significant effect on the quality results of the examination. Objectivity establishes an obligation for the auditor to be impartial, intellectually honest, not prejudiced or able and free from conflicts of interest or under the influence of other parties.

8 CONCLUSION
Based on the results of statistical analysis and the research data test, the effect of the task complexity competency
independence on the implications of its integrity on the result quality. The auditors of the Inspectorate in North Musirawas Regency can be summarized as follows:

1. The auditor’s task complexity has a negative effect on the quality of auditors’ audit results in North Musirawas Regency; this is due to the fact that some auditors often have difficulty in obtaining audit information.
2. Auditor independence does not have a significant positive effect on the quality of the auditors’ audit reports result in North Musirawas Regency, this is due to the fact that each auditor's findings must be answered in front of the audit commission.
3. Auditor competency has a negative effect on the quality of the auditors’ audit result in North Musirawas Regency, this is due to the fact that auditing experience is an important clue in opening up audit object problems.
4. Auditor integrity does not have a significant positive effect on the quality of the auditors’ audit reports result in North Musirawas Regency, this is due to the administrative action policies given are preferred over policies that are state financial losses.
5. The auditor's task complexity has a negative effect on the integrity of the auditor inspectorate in North Musirawas Regency.
6. Auditor independence does not have a significant positive effect on the integrity of the auditor inspectorate in North Musirawas Regency.
7. Auditor competency has a positive and significant effect on the auditor integrity of the directorate in North Musirawas Regency.
8. Task complexity, independence, competency and integrity do not affect the quality of the auditors' inspection result of the Inspectorate in North Musirawas Regency; it can be seen from the Goodness of Fit Index criteria standard.

Managerial Implications

Based on the analysis and conclusions in the previous section, this study obtained some empirical evidence which can be used as input for auditors at the Musirawas Regency Inspectorate in particular and financial auditors in general. In order to implement the implications strategy in realizing clean and dignified Government Performance (Good Governance) Simultaneously the result quality of the auditor inspectorate examination in North Musirawas Regency is influenced by task complexity, auditor independence, auditor competency and auditor integrity, but from the four variables only the independence variable and integrity variable have a positive effect, the managerial implications are used to realize good governance performance and responsible independence. Auditor integrity is also must be upheld by the leadership, especially by the head of the region. Partially, it shows that only auditor competency variables affect auditor integrity in conducting audits, and the other two variables do not effect auditor integrity, for that the competence of an auditor is absolutely necessary in conducting audits, in order to create auditor integrity, honest, courageous, firm and responsible in issuing opinions on the results of examinations, and realizing the quality of audit results that can be accounted for.

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