

**The Effect of Workload, Experience, Personality and
Professional Scepticism on Accuracy of Giving Audit
Opinion Study at Public Accounting Firm in Jakarta**



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COMPREHENSIVE EXAM APPROVAL LETTER

THE EFFECT OF WORKLOAD, EXPERIENCE, PERSONALITY AND
PROFESSIONAL SCEPTICISM ON THE ACCURACY OF GIVING AUDIT
OPINION STUDY AT PUBLIC ACCOUNTING FIRM IN JAKARTA

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Is truly the result of my work under guidance of supervisors. There is no other
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I made this statement in a good faith. If it turns out that my statement is not true in
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MOTTO

If you have a choice between being right and being kind, choose kind

(Dr. Wayne W. Dyer)

*Ask not what your country can do for you,ask what you can do for
your country*

(John F. Kennedy)

*Bebaskan imajinasimu menembus batas waktu, hiduplah sebagai
orang dewasa, bahagialah sebagaimana anak kecil yang belum kenal
kerasnya dunia.*

(Si Juki)

*Kehidupan itu laksana lautan, orang yang tidak berhati-hati dalam
mendayung perahu, memegang kemudi dan menjaga layar, maka
karamlah ia digulung oleh ombak dan gelombang. Hilang di tengah
samudera yang luas, tidak akan tercapai olehnya tepian tanah*

(Buya Hamka)

*Karena sesungguhnya sesudah kesulitan itu ada kemudahan,
sesungguhnya sesudah kesulitan itu ada kemudahan*

(Q.S Al-Insyirah, 94:5-6)

PREFACE

Praise and thank to Allah SWT for the blessing and mercy that the author can complete the script entitled **“The Effect of Workload, Experience, Personality and Professional Scepticism on The Accuracy of Giving Audit Opinion, Study at Public Accounting Firm in Jakarta.** This script is made as one of the requirements to achieve Bachelor Degree of Economics (S-1) in Economic Faculty, Sriwijaya University.

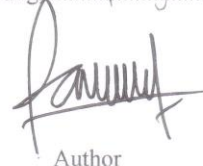
My sincere appreciation to many party who has help me to finish this script. Therefore, author would like to express gratitude to:

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18. All of my friends in Accounting department period 2014 which I can not write one by one. Thank you for all the things that you have done.

Author hopes that this script can be beneficial for many parties. Therefore, criticism and suggestion from all parties can improve this script for perfection will always be welcomed in the future.

Palembang, 14th of August 2018



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LETTER OF STATEMENT

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ABSTRACT

The Effect of Workload, Experience, Personality and Professional Scepticism on The Accuracy of Giving Audit Opinion Study at Public Accounting Firm in Jakarta

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This study aims to obtain empirical evidence and to analyze the effect of workload, experience, personality and professional scepticism on the accuracy of giving audit opinion. The type of data used in this study is primary data obtained by distributing questionnaire. The respondents in this study is auditors who work on affiliated public accounting firm in Jakarta with sampling technique using purposive sampling with the total of samples are 33 respondents. This study used multiple linear regression. Before being analyzed, the data is tested with normality test, heteroscedasticity test and multicollinearity test. The result of this study indicates that workload and experience do not have significant effect on the accuracy of giving audit opinion. However, personality and professional scepticism have significant effect on the accuracy of giving audit opinion.

Keywords: *Accuracy of Giving Audit Opinion, Experience, Personality, Professional Scepticism, Workload*

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ABSTRAK

**The Effect of Workload, Experience, Personality and
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Study at Public Accounting Firm in Jakarta
Oleh:**

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Penelitian ini bertujuan untuk mendapatkan bukti empiris dan menganalisis pengaruh beban kerja, pengalaman, kepribadian dan skeptisisme profesional terhadap ketepatan dalam pemberian opini audit. Jenis data yang digunakan pada penelitian ini adalah data primer yang diperoleh dengan cara menyebarkan kuesioner. Responden dalam penelitian ini adalah auditor yang bekerja di KAP terafiliasi di kota Jakarta dengan teknik pengambilan sampel menggunakan *purposive sampling*, dengan total sampel sebanyak 33 responden. Penelitian ini menggunakan analisis regresi linier berganda. Sebelum dianalisis dilakukan uji normalitas, uji heterokedastisitas dan uji multikolinieritas. Hasil penelitian ini menunjukkan bahwa beban kerja dan pengalaman tidak mempunyai pengaruh signifikan terhadap ketepatan pemberian opini audit, sedangkan kepribadian dan skeptisisme profesional mempunyai pengaruh yang signifikan terhadap ketepatan pemberian opini audit.

Keywords: *Accuracy of Giving Audit Opinion, Experience, Personality, Professional Scepticism, Workload*

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Chapter I

Introduction

1.1 Background

Auditing is a process of collecting and evaluating evidence of measurable information about an economic entity conducted by a competent and independent person to be able to determine and report the conformity of information with predefined criteria (Arens and Loebbecke, 1996). By the definition we can say that the person who do auditing must be a person which can not be influenced easily and have strong opinion whom we call an auditor. An auditor is responsible in conducting of the audit also, collecting and evaluating of evidence about assertion of economics activities and economics events to ensure the relationship between the assertions and the criteria established, and communicate to the interested parties. The goal of the auditing process is to produce an audit report. The audit report is used by the auditor to deliver their statement or opinion to the users of financial statement, so that can be used as a reference for users of financial statements. Audits of financial statements are services performed by the auditor. Auditor profession is a profession needed by business people to provide services in the form of information, both financial information and non-financial information that will be useful in decision making (Pangeran, 2011). Nowadays, the role of the auditor has become the center of study and research among academics. Not only that, practitioners are also increasingly critical by always analyzing what contributions the auditor provides.

In giving an opinion on the fairness of a financial statement, an auditor must have a skeptical attitude to be able to decide or determine the extent of accuracy and correctness of the evidence as well as information from the client. The Professional Standards of Public Accountants define professional scepticism as an auditor's stance that includes a mind that always questions and critically evaluates audit evidence (IAI, 2001). Not only an auditor must have skeptical attitude, an

auditor shall be guided by the audit standards like the one that established by the Indonesian Institute of Certified Public Accountants (IAPI), which are general standards, field work standards and reporting standards. In addition to auditing standards, an auditor must also comply with professional ethics codes that govern professional responsibility, competence and professional caution, confidentiality, professional behavior and technical standards for an auditor in carrying out his profession.

However, in reality auditors often have no professional scepticism in conducting the audit process. Beasley's (2001) research in Herusetya (2007) based on AAERs (Accounting and Auditing Releases), for 11 periods (january 1987 – December 1997) stated that one of the causes of auditor failure in detecting financial statements is the low level of professional audit scepticism. Based on this study, of the 45 cases of fraud in the financial statements, 24 cases (60%) of them occurred because the auditor did not apply adequate levels of professional scepticism. This should be owned and applied by the auditor as a profession responsible for the opinions given to the financial statements.

An auditor who has professional scepticism will not accept the client's explanation but will questions to obtain the reason, proof and confirmation of the object in question. The auditor should be aware that the possibility of material misstatement in the financial statements may occur. The attitude of professional scepticism will bring the auditor on the action to select an effective audit procedure to obtain an appropriate audit opinion (Noviyanti, 2008). Scepticism of auditor professionals can be influenced by several factors, including expertise, experience, audit situation encountered, and ethics (Gusti and Ali, 2008). Expertise and experience is an important component for the auditor in performing audit procedures because the expertise of an auditor also tends to affect the scepticism level of the auditor's professionals. According to Arnan et al (2009) the auditor must have undergone adequate education and technical training in accounting practices and auditing techniques so as to be able to perform his duties properly and appropriately.

DeAngelo (1981) states that audit quality of public accountants can be seen from the size of the audit firm's . Big firms (Big 4 accounting firms) are believed to perform higher quality audits than a small Non-Big 4 accounting firm. But in 2001, there was a case of financial statement fraud in Enron and also several other cases. In such cases, auditing public accountants include large and well reputed public accounting firms. The number of cases related to the auditor's mistake in performing its role, causing the users of the financial statements to have a skeptical assessment of the auditor. One is the notion that a large-scale public accounting firm or usually called a Big 4 does not guarantee audited financial statements do not contain material errors. The skeptical assessment is supported by the research of Francis and Yu (2009), which provides empirical evidence of uniform quality of audit at the Big 4 audit office in America. The above research is a continuation of previous research by Francis et al. (1999) and Ferguson et al. (2003). However, the previous research almost no one did a separate test between a sample group that was a Big 4 firm client and a sample group of non-Big 4 firm clients in order to see the uniformity of audit qualities in each group sample.

The relationship between the size of the public accounting firm and audit quality is already often the topic of a number of empirical studies, such as DeAngelo (1981), Choi et al. (2010). The results of DeAngelo (1981) show that the larger the size of the public accounting firm, the better the audit quality will be. Therefore, indirectly Big 4's public accounting firm, which has a large size is considered to have good audit quality. Choi et al. (2010) also found larger firm sizes will result in better audit quality than smaller firm sizes. Beside of the research above, namely Fullerton and Durstchi (2004) which examined the effect of professional scepticism on the improvement of auditor ability in detecting fraud symptoms, Suraida (2005); Anugerah, et al (2011) research examines the effect of audit experience on professional scepticism, and Noviyanti (2008) that examines the influence of personality types on professional scepticism.

We all know that auditor in audit companies or public accounting firm have to face a problem of workload and shortage of resources during the busiest period in a year called “peak season”. This season become problem because in a short period of time, the auditors need to complete the audit so there will be an enormous workload in order to obtain audit evidence based on the whole year’s of clients accounting books. They need to carry out the audit engagements of many different clients at the same time. The burden of workload leads to the time constraints and fatigue situations that put auditors under pressures to perform the required audit steps and maintain the professional scepticism. Therefore, the auditors’ professional judgement is in doubt and less evidences is collected to support audit opinion. As a result, the accuracy of giving audit opinion is decreasing.

Lopez and Peters (2011) in Fitriany (2011) find out that workload that auditor faced can decrease the accuracy of giving audit opinion. This caused by high burden of work that auditor have makes them less sceptical, the auditor will appear disappointing little things that are consider not important to finish the job quicker so the auditor are not argued the information that the client gave to them. Therefore, the auditor with high workload or burden of work can make the auditor’s accuracy of giving audit opinion is decrease.

Auditor must work professionally that is why auditor that have more experience later can give a positive effect to the accuracy of giving audit opinion based on Knap and Knap (2001); Tirta And Sholihin (2004). Experienced auditor also definitely have doing a lot of audit, so they have found similar case and have extensive knowledge and good thinking in doing audit. Experienced auditor tend to have good skills to improve their ability to provide appropriate opinions.

Also Jaffar et al (2011) and Noviyanti (2008) states that, the personality types of a person to be one of the factors that determine the attitudes possessed by the individual, including the attitude of scepticism in the individual. Auditors with sense-thinking (ST) personality types and intuition-thinking (NT) personality

types based on the Myers-Briggs Theory tend to have more scepticism. Because the auditor has personality traits that are always reasonable-minded in making decisions based on the facts. So the auditor with ST and NT personality types is more sceptical to have better accuracy of giving audit opinion to other personality types.

Based on the above background, this study attempts to examine whether the workload, audit experience, personality and professional scepticism affect the accuracy of giving audit opinion. This study replicates from the previous research done by Nasution and Fitriani (2012) that tested the effect of workload, experience, and personality to professional scepticism and fraud detection risk. The differences made in this study with the previous research is the variable professional scepticism that being independent variable and the change of dependent variable from fraud detection risk to the accuracy of giving audit opinion and the sample of the research.

1.2. Research Problem

1. What is the effect of workload on the accuracy of giving audit opinion?
2. What is the effect of audit experience on the accuracy of giving audit opinion?
3. What is the effect of personality on the accuracy of giving audit opinion?
4. What is the effect of professional scepticism on the accuracy of giving the audit opinion?

1.3. Purpose of The Study

1. To find out the effect of workload to the accuracy of giving audit opinion.
2. To find out the effect of audit experience to the accuracy of giving audit opinion.
3. To find out the effect of personality to the accuracy of giving audit opinion.
4. To find out the effect of professional scepticism to the accuracy of giving audit opinion.

1.4. Significances of The Study

This Study is expected to provide theoritical benefits for various parties, likewise:

1. For academics and researchers, this research can add insight and knowledge about the influence of workload, experience, personality types and professional scepticism to accuracy of giving the audit opinion.
2. For further research, this research can be used as a refference in studying about influence of workload, experience , personality types and professional scepticism to accuracy of giving the audit opinion.

Also this study expected to provide practical benefits for various parties, namely:

1. For the Public Accounting firm, this study is expected to assist Public Accounting Firm to determine what actions should be taken in improving the accuracy of giving the audit opinion.
3. For the auditor, this study can provide the accuracy of giving the audit opinion more accurate through the factors of workload, audit experience, personality and professional scepticism.

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