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The Effect of Professional Skepticism and Information Technology on Auditors Performance

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Abstract

The purpose of this article is to analyze the influence of professional skepticism and information technology on auditors' performance. This study is a type of quantitative study. Population in this study is BPK South Sulawesirepresentative auditors with 103 auditors as a sample by sample method saturated. The types of data in this studyare the primary data use questionnaires in collecting the data with 64 returning respondents. Deep data analysis techniques study This using the regression model selection test , the assumption test classical , multiple linear regression , and hypothesis testing Partial with SPSS version 25 . Based on the results of data analysis, the findingsof this study are professional skepticism and information technology has a positive and significant effect on auditor performance.

Keywords: *Professional Skepticism, Information Technology, Auditors performance*

1. Introduction

Auditor performance is the result of work achieved by the auditor in carrying out his duties in accordancewith the responsibilities given and is one of the benchmarks used to determine whether a job performed will be good or vice versa (Nugraha and Ramantha, 2015). The auditor must carry out his work professionally and independently, comply with auditing standards, obtain competent and sufficient evidence and complete the stagesof the audit procedure so that the audit report produced by the auditor is of high quality (Francis and Yu, 2009; Neri and Russo, 2014) .

Auditing Standard (SAS) No. 99 has determined that the external auditor can provide "reasonable assurance"(AICPA, 2002), but in reality not all auditors can fulfill these responsibilities(DeZoort & Harrison, 2018).Global financial studies reveal that external auditors can identify only 4% of corporate fraud (Acfe, 2020).Low detection rates are at odds with significant cases of fraud (DeZoort & Harrison, 2018).

Based on BPK audit results on IHPS I 2021 on entities within the central government, regional governments, state-owned enterprises (BUMN), regionally-owned enterprises (BUMD), and institutions that manage state finances, BPK only revealed 8,483 findings containing 14,501 problems of IDR 8.37 trillion. covering 6,617 (46%) problems of weaknesses in the Internal Control System (SPI), 7,512 (52%) problems of non-compliance with provisions of laws and regulations, and 372 (2%) problems of inefficiency, inefficiency and ineffectiveness. Of the 7,512 non-compliance issues, 4,774 (64%) of IDR 8.26 trillion were non-compliance issues which could result in a loss of IDR 1.94 trillion, a potential loss of IDR 776.45 billion, and a shortage of state revenue of IDR

5.55 trillion.

In addition, there was a case of alleged bribery related to the audit of financial reports at the PUTR Office ofthe Provincial Government (Pemprov) of South Sulawesi for the 2020 year. The KPK arrested four employees ofthe South Sulawesi (Sulsel) Representative of the Audit Board of the Republic of Indonesia (BPK), namely AndySonny, Yohanes Binur Haryanto Manik, Wahid Ikhsan Wahyudin and Gilang Gumilar. They received a bribe of Rp 2.8 billion to manipulate the results of an audit finding that the budget ceiling values of several projects weremarked up. This proves that the performance of the BPK auditors is still lacking and weak and even said to be not optimal in dealing with existing irregularities. Thus, the performance of BPK auditors must be seen as a very important thing.

Based on the description above, it can be concluded that the current performance of the auditor is still not good, this can be seen from the violations committed by the auditor while carrying out his role. The existence ofthe above phenomena has motivated the interest of researchers to conduct

research on auditor performance. Professional skepticism and information technology are important factors affecting auditor performance.

Professional skepticism is simply defined Bell et al., (2005) as a presumptive doubt which emphasizes the importance of auditors thinking forensically by assuming the possibility of dishonesty unless the data can prove otherwise. An auditor's doubts are certainly faced with the worst risks in the form of events or potentials that mayexist such as fraud, significant errors or non-compliance with applicable rules and regulations.

Related to this research (Hadi & Hardiyati, 2014) states that the influence of professional skepticism can be explained by the cognitive dissonance theory developed Festinger in 1957. This theory helps explain how the auditor's skepticism if cognitive dissonance occurs in him when detecting fraud will affect the auditor's performance. A high level of auditor trust in clients will reduce the level of professional skepticism, conversely alow level of auditor trust in clients will increase the level of professional skepticism.

Research result Angriawan (2014) and Simanjuntak et al., (2015)states that the skeptical attitude possessed by the auditor will make the auditor more careful in making decisions and giving opinions. Research Candra et al(2015) concluded that professional skepticism has a positive effect on auditor performance. From the results of previous research on professional skepticism, it can be concluded that the better the level of professional skepticism of the auditor, the better the performance of the auditor in carrying out his duties. Different from previous research, research conducted (Peytcheva, 2014) said that professional skepticism has no significant effect on auditor performance.

Information Technology can also affect the auditor's performance. Information Technology is a technology that is used to process data, including processing, obtaining, compiling, storing, manipulating data in various ways to produce quality information, namely information that is relevant, accurate and timely for personal, business and other purposes. governance and is strategic information for decision making (Sutabri, 2014).

The Technology to Performance Chain (TPC) model can explain how technology has an effect on individualperformance. when auditors do work and use technology simultaneously, then the two complement each other. So that it will affect the performance of the auditor in completing his duties.

It is supported byresearch conducted byAllo et al., (2018) said that the application of information technology which includes the auditor's knowledge and abilities in the field of information technology (skill and knowledge), system usage, and perceived usefulness shows a positive and significant effect on the auditor's performance. Thisis also supported research Rengganis & Isgiyarta (2015)which also states that there is a positive influence betweenthe understanding of information technology on the auditor's performance regarding technology. Unlike previous research, the research conducted Fleenor (2002) said that the increasingly widespread use of technology makes itdifficult for auditors to find crimes.

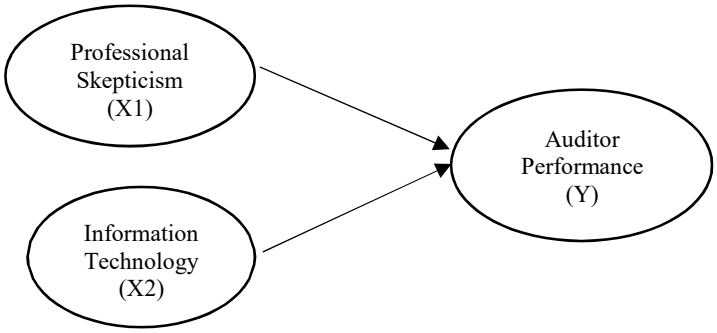
The existence of problems regarding auditor performance and the inconsistency of several research results, different times and places of research encouraged researchers to conduct further research on auditor performanceand the factors that influence it. The purpose of this study was to analyze the influence of professional skepticismand information technology on the performance of auditors at the BPK Representative office of South Sulawesi.

2. Method

This research uses quantitative methods. This study aims to analyze the causality relationship used to explain the effect of the independent variables, namely professional skepticism and information technology on the dependent variable (Auditor Performance). This research was conducted in South Sulawesi Province, the object was an external auditor who worked at the BPK Representative Office of South Sulawesi. Data was collected through a questionnaire with a 5-point Likert scale.

The population in this study were all BPK RI auditors representing South Sulawesi Province, 103 people.The total population is the sample of this study with saturated sample technique.However, due to the limited number of researchers in meeting the auditors due to the busyness of the auditors in carrying out their duties, only 64 respondents returned the data. Based on the empirical experience of the statistician, the data is said to be normally distributed and representative if the number of samples whose data can be processed is at least 30 respondents.Data analysis was performed using multiple linear regression models with the SPSS program version 25.

The conceptual framework of this research is:



3. Results and Discussion

3.1 Characteristics of Respondents

a. Gender

The results of the research based on gender showed that the auditors/investigators at the Supreme Audit Boardof the Republic of Indonesia Representatives for South Sulawesi Province were mostly male, as many as 41 people (64%) and female, as many as 23 people (36%).

b. Age

The results of the study based on the age of the auditors/investigators at the Supreme Audit Agency of the Republic of Indonesia Representative of South Sulawesi Province who have ages between 20 to 30 years are43 people (67.0%), while those who have ages between 31 to 40 years are 21 people (33.0 %)

c. Type of work

The results of research based on work show that the auditors/investigators of the Supreme Audit Board of theRepublic of Indonesia Representatives for South Sulawesi Province as a whole are 64 (100%) Civil Servants.

d. Level of education

The results of the study based on the level of education found that the education level of the auditors/investigators at the Supreme Audit Board of the Republic of Indonesia Representatives of South Sulawesi Province who had a Bachelor's degree (S1) was 56 people (87.5%), while those who had a Master'seducation level (S2) were 8 people (12.5%).

3.2 Classic assumption test

3.2.1 Normality test

The normality test aims to test whether in a regression model, the confounding or residual variables have a normaldistribution or not. A good regression model is one that has normally distributed residual values.A regression equation is said to pass normality if the significance value of the Kolmogorov-Smirnov test is greater than 0.05. For more details, the normality test results can be seen in the following table:

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		64
Normal Parameters, b	Means	,0000000
	std. Deviation	2.01747868
Most Extreme Differences	absolute	,100
		,100

	Positive Negative	-.075
Test Statistics		,100
asymp. Sig. (2-tailed)		, 189c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Based on the results of the Kolmogorov Smirnov non-parametric statistical test above, the results of the normality test performed show that the data is normally distributed. This is indicated by the significance value ofAsymp Sig. (2-tailed) 0.189 > 0.05.

3.2.2 Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. The results of the multicollinearity test can be seen in the table below:

Coefficientsa

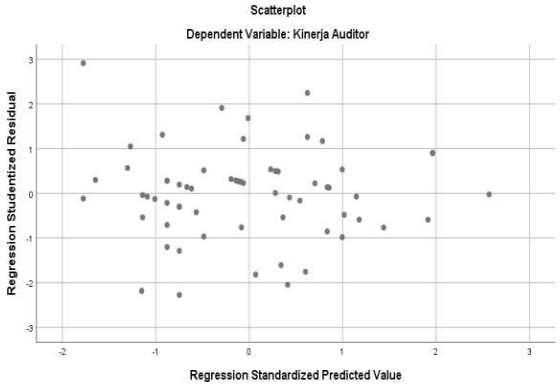
Model		Collinearity Statistics B	tolerance	VIF
1	(Constant)	17,907		
	Professional Skepticism	, 175	,789	1,267
	Information Technology	,283	,789	1,267

a. Dependent Variable: Auditor Performance

Looking at the results in the table above, the results of calculating the Tolerance value show that there are noindependent variables that have a tolerance value of less than 0.10. Meanwhile the results of calculating the Variance Inflation Factor (VIF) values also show the same thing, namely there is no VIF value from the independent variable that has a VIF value of more than 10. Referring to the results of calculating the Tolerance and VIF values it can be concluded that there is no multicollinearity between the independent variables in the regression model.

3.2.3 Heteroscedasticity Test

Heteroscedasticity testing is done by making a Scatterplot between the residuals and the predicted value of the dependent variable that has been standardized. The results of the heteroscedasticity test can be seen in the image below:



Based on the picture above, it can be seen that there is no clear pattern and the points spread above and belowthe number 0 on the Y axis. This shows that the data in this study did not have heteroscedasticity. So that the regression model is feasible to use to predict auditor performance based on independent variable input (Professional Skepticism and Information Technology).

3.2.4 Autocorrelation Test

The autocorrelation test is to see whether there is a correlation between a period t and the previous period (t-1). In simple terms, regression analysis is to see the effect of the independent variables on the dependent variable,so there should be no correlation between observations and previous observation data. A good regression model is a regression that is free from autocorrelation or autocorrelation does not occur. For more details, theautocorrelation test results can be seen in the following table:

Summary modelb

Model	R	R Square	Adjusted R Square	std. Error of the Estimate	Durbin-Watson
1	,553a	,306	,283	2,0500	2.205

a. Predictors: (Constant), Information Technology, Professional Skepticism

b. Dependent Variable: Auditor Performance

Based on the table above, the DW value can be known to be 2.205, this value will be compared with the significance table value of 5%, with a sample size of 64 (n) and the number of independent variables 2 (k = 2), then the value du in the DW table is 1.999 , and the calculated DW value is 2.205. Because the DW value of 2.205is greater than the upper limit (du) 1.999 and less than 3 – 1.999 (2.205), it can be concluded that there is no autocorrelation.

3.2.5 Hypothesis Testing

To analyze the hypothesis in this study used statistical methods. All statistical calculations are used with thehelp of the SPSS program. the significance level used in this study was 0.05 (5%). To test the effect of professionalskepticism and information technology on auditor performance, the following equation model is used:

$$\mathbf{Y = \beta 0 + \beta 1 X1 + \beta 2 X2} + \varepsilon$$

Coefficient

Model		Unstandardized Coefficients B	Unstandardized Coefficients std. Error	Standardized Coefficients Betas
1	(Constant)	17,907	3,517	
	Professional Skepticism	, 175	,071	,298
	Information Technology	,283	,098	,349

a. Dependent Variable: Auditor Performance

From the results of the regression analysis, it can be seen that the multiple regression equation is as follows:

Y = 17.907 + 0.175 (X1) + 0.283 (X2)+ ε

Based on the equation above, it can be explained as follows:

a. The constant value (a) of 17.907 can be interpreted that if the Professional Skepticism and Information Technology variables are considered constant or do not change, then the Auditor's Performance has increasedby 17.907.
b. The coefficient value (β1) on the Professional Skepticism variable is positive, which is equal to 0.175, meaning that every 1% increase in the Professional Skepticism variable will increase Auditor Performance by 0.175 assuming the information technology variable is considered constant or does not change.
c. The coefficient value (β2) in the Information Technology variable is positive, which is equal to 0.283, meaning that any change in the Information Technology variable by 1% will increase

Auditor Performanceby 0.283 assuming the Professional Skepticism variable is considered constant or does not change.

3.2.6 Determination Test (R2)

Summary modelb

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	,553a	,306	,283	2,050

a. Predictors: (Constant), Information Technology, Professional Skepticism
b. Dependent Variable: Auditor Performance

The results of multiple regression testing show that the coefficient of determination (R2) is 0.306 or 30.6%. So it can be said that 30.6% of Auditor Performance is influenced by Professional Skepticism and Information Technology. While the remaining 69.4% is influenced by other variables not examined in this study.

3.2.7 Simultaneous Test (Test F)

The F test is used to calculate whether simultaneously (simultaneously) the independent variables have an effect on the dependent variable. The results of the test can be seen in the following table:

ANOVA[a]

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	112,811	2	56,405	13,418	,000b
	residual	256,424	61	4,204		
	Total	369,234	63			

a. Dependent Variable: Auditor Performance
b. Predictors: (Constant), Information Technology, Professional Skepticism

Based on the table above, obtained Fcount of 13.418. When compared with the Ftable value of 3.147 at a significance level of 5%, the Fcount value is greater than Ftable (13.418 ≥ 3.147). Based on these results, it can be concluded that simultaneously (together) Professional Skepticism and Information Technology have a positive and significant effect on Auditor Performance.

3.2.8 Partial Test (t test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	17,907	3,517		5,091	,000
	Professional Skepticism	,175	,071	,298	2,480	,016
	Information Technology	,283	,098	,349	2,902	,005

Dependent Variable: Auditor Performance

a. The Effect of Professional Skepticism on Auditor Performance

Based on the results of partial calculations of the effect of Professional Skepticism on Auditor Performance, the tcount is 2.480 and the ttable is 1.999 with a significance level of 0.016. Because the tcountvalue is greater than ttable and the significance value is less than 0.05, it can be concluded that the Professional Skepticism variable has a significant effect on Auditor Performance. The results of this study are in line with the researchCandra et al (2015) who concluded that professional skepticism has a positive effect on auditor performance. That is, the better the level of professional skepticism of the auditor, the betterthe auditor's performance in carrying out his duties.

b. The Influence of Information Technology on Auditor Performance

Based on the results of partial calculations of the Influence of Information Technology on Auditor Performance, the tcount is 2.902 and the ttable is 1.999 with a significance level of 0.005. Because the valueof tcount is greater than ttable and its significance value is less than 0.05, it can be concluded that the Information Technology variable has a positive and significant effect on auditor performance. The results ofthis study are supported by research conducted byAllo et al., (2018)which says that the application of information technology which includes the auditor's knowledge and abilities in the field of information technology (skill and knowledge), system usage, and perceived usefulness shows a positive and significant effect on the auditor's performance. This is also supported by research Rengganis & Isgiyarta (2015)which also states that there is a positive influence between the understanding of information technology on the auditor's performance regarding technology.

4. Conclusion

Based on the results and discussion, it can be concluded that professional skepticism has a positive and significant effect on auditor performance, in other words, the better the level of professional skepticism of the auditor, the better the performance of the auditor in carrying out his duties. Information technology also has a positive and significant effect on auditor performance. Auditors in carrying out their duties and using technologysimultaneously, the auditor will complete the work and will obtain more relevant information. This will have a beneficial effect on the auditor's performance. This study contributes to the model of testing auditor performance through the relationship between professional skepticism and information technology and auditor performance. Implication The catch of this research is that this paper focuses on one province, so the findings may not be generalizable. In addition, the relatively small sample size could be another limitation.

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