

The Effect Of Professional Skepticism And Independence On Auditor Performance With Spirituality As A Moderation Variabel

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Abstract – This study aims to provide an overview of the effect of professional skepticism and independence on auditor performance with spirituality as a moderating variable. The object of this study is the Development and Financial Supervisory Agency (BPKP) of the West Sulawesi Representative Office. The population in this study were 47 auditors. the sampling technique uses the census method, which is a study that uses all members of the population to be sampled so that the total sample is 47 respondents. Data were collected using a questionnaire by analyzing the data using moderate regression analysis (MRA) using SPSS Version 26. The results showed that: first, professional skepticism has a positive and significant effect on auditor performance. second, Independence has a positive and significant effect on auditor performance. third, spirituality moderates the relationship between professional skepticism and independence on auditor performance.

Keywords – Professional Skepticism, Independensi, Spirituality, Auditor Performance.

I. INTRODUCTION

Auditors are public accountants who provide services to auditees to check financial reports so that they are free from misstatements (Mulyadi, 2013). The auditor must be responsible for the results of the audit by meeting audit standards with an orientation towards the public interest, this is due to the public's expectation that sound, credible and trustworthy accounting practices can be created. Arens et al. (2008) states that auditors who maintain their objectivity will act fairly without being influenced by pressure and requests from certain parties or their personal interests.

The implementation of internal supervision within the government is carried out by the Financial and Development Supervisory Agency (BPKP). In accordance with Articles 2 and 3 of the Presidential Regulation of the Republic of Indonesia Number 192 of 2014, the BPKP has the task of administering government affairs in the field of supervision of state/regional finances and national development.

The auditor's performance is an act or implementation of audit tasks that have been completed by the auditor within a certain period of time. Performance (work achievement) can be measured through certain measurements (standards), where

quality is related to the quality of work produced, while quantity is the amount of work produced within a certain period of time, and timeliness is the suitability of the planned time.

Government auditor performance is regulated in accordance with Government Regulation No. 60 of 2008 concerning government internal control systems, the implementation of internal control is carried out by the Government Internal Supervisory Apparatus (APIP), namely the Financial and Development Supervisory Agency (BPKP); Inspectorate General; Provincial Inspectorate and City Inspectorate. BPKP as one of the implementation of the government's internal control duties has the task of supervising the implementation of finance and development in accordance with applicable laws and regulations. BPKP in carrying out its activities can be grouped into four groups, namely audit; consultation, assistance, and evaluation; eradicating KKN; supervision education and training.

According to Chiang and Lin (2012) the purpose of the audit is to reduce information asymmetry, and the external auditor has a role to show whether the financial reporting has been prepared by internal parties according to procedures and ensures that reporting errors are limited. On the other hand, an audit is a tool to reduce risk in investing, and increase the level of efficiency of trading on the stock exchange and align the investment structure (Yahya 2010). This is where public accountants must have a professional attitude in carrying out their duties. Professionalism is a major attitude in carrying out a profession, because with professionalism decision makers will have more confidence in audit results (Yuneita and Cristina, 2011).

Attribution Theory

Heider stated that a person's behavior can be explained by attribution theory. Heider developed this theory by arguing that it is a combination of internal forces and external forces that determine an individual's behavior. A person's performance and behavior can be influenced by his personal abilities, which come from internal strengths possessed by a person, for example, such as nature, character, attitude, ability, skill or effort. Meanwhile, factors that come from outside the individual's control are a person's external strengths, for example situation pressure, difficulty or luck at work.

Theory of Planned Behavior

Theory of planned behavior(TPB) is a theory that explains individual factors in behavior (Ajzen 1991). TPB has been widely used as a basic theory in forming ethical and unethical behavior research. TPB provides an illustration that before the individual behaves there are factors that influence so that the intention arises (*intention*) and finally into behavior (*behavior*). Individuals are motivated to perform behavior based on three main factors. *Attitude toward behavior* describe the degree to which an individual likes or dislikes or evaluates that behavior. *Subjective norm* reflects the form of influence from other people or people who are the reference in bringing up behavior. *Perceived behavioral control*(PBC) is an individual's perception of ease or difficulty in behaving which is a reflection of past experiences.

Profrsional Skepticism

Professional skepticism is a very important concept in any audit engagement (Nelson, 2009; Hurtt, 2010). The attitude of professional skepticism is shown by the auditor's character such as a questioning mind, delaying judgment to expand the search for evidence, seeking knowledge, interpersonal understanding, autonomy and self-esteem. A skeptical auditor will always have a questioning mind and is eager to find evidence and dares to challenge the auditee's attempts at persuasion.

Independence

According to the State Financial Audit Standards (2017:16), Independence is explained as follows: "Independence is an attitude and action in carrying out an examination to be impartial to anyone and not be influenced by anyone. auditors must also be objective and free from conflicts of interest (*conflict of interest*) in carrying out their professional responsibilities".

Meanwhile, according to Halim (2015: 48), Independence is: "A neutral attitude that the auditor has to take sides in carrying out the audit. The public who use audit services view that the auditor will be independent of the financial statements being examined, the makers and users of the financial statements. If the auditor's position on these matters is not independent then the work of the auditor becomes meaningless at all.

Auditor Performance

Moehariono (2012) explains that performance is an illustration of the level of achievement of the implementation of a program of activities or policies in realizing the goals, vision and mission of the organization as outlined through the strategic planning of an organization. Furthermore, Wirawan (2009) states that performance is an abbreviation of the kinetics of work energy whose equivalent in English is performance. Performance is the output produced by the functions or indicators of a job or a profession within a certain time. Meanwhile, Akbar (2015) states that auditor performance is the result of the achievement of an auditor in carrying out the tasks assigned to him based on skills, experience, and seriousness of time as measured by considering quantity, quality.

Spirituality

Siddiqi et. al. (2017) defines spirituality as a person's personal experience with what they consider sacred and can be experienced anywhere, is direct, and subjective. Most human spirituality is based on their beliefs and life experiences, which not only shape their spirituality but also guide the way they live individually or collectively. While Ahmadi et. al. (2014) stated that spirituality is at the core of individual identity and helps develop inner values and morality. So it can be said that spirituality is values related to human morality.

II. METHOD

2.1. Population and Sample

This study uses explanatory research (quantitative research) with a quantitative approach that aims to determine the causal relationship between variables through hypothesis testing (Hypothesis testing). The method used in this study is the census method obtained from distributing questionnaires to the auditors which contain variables related to the research subject. This research will be conducted at the Financial and Development Supervisory Agency (BPKP) for approximately 1 month. This time is used to obtain data and analyze research data. The total population in this study amounted to 47 people. While the sampling technique used is the census method. The reason for choosing the research location is because the auditor's performance is still in the public spotlight, therefore improving the performance of auditors is still very much needed. The data used in this research is primary data. The data collection method in this research is to fill out a questionnaire given to respondents.

2.2. Analysis Method

The analytical method used in this study is multiple regression analysis. Before carrying out multiple regression analysis, test the quality of the data first, namely the validity test and reliability test and the classic assumption test, namely the normality test, heteroscedasticity test, linearity test, multicollinearity test, and autocorrelation test. Multiple linear regression analysis is used to determine the correlation between the dependent and independent variables and to predict the state (up and down) of the dependent variable, if two or more independent variables as predictors are manipulated (increase in value decreases).

In this study there are also interaction variables. To examine the interaction effect of moderating variables, where the influence of professional skepticism and independence on auditor performance is moderated by spirituality, using Moderated Regression Analysis (MRA), the application of multiple linear regression where the equation contains an element of interaction (multiplication of two or more independent variables).

2.3. Analysis Result

Based on the results of research data analysis, it can be seen that professional skepticism and independence partially affect auditor performance. then the influence of professional skepticism and independence after being moderated by spirituality shows the effect positive and significant. This means that the moderating variable strengthens the effect of professional skepticism and independence on auditor performance.

Table 1. Multiple Regression Results before interaction with the Moderation variable

Coefficients						
Model	B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
			std. Error			
1	(Constant)	- 5,598	8,995		- . 622	. 538
	Skepticism professional	. 287	. 084	. 465	3,415	. 002
	Independence	. 514	. 209	. 334	2,456	. 019

Dependent Variable: Auditor Performance

Source: Primary Data Processed, 2023

Table 2. Determinant Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.597 ^a	.357	.320	2.58783
a. Predictors: (Constant), X2, X1				

Source: Primary Data Processed, 2023

Based on the table above, the form of the regression equation before interacting with the moderating variable is as follows:

$$Y = -5.598 + 0.287 X1 + 0.514X2 + e \dots(1)$$

First Hypothesis Testing

Based on the coefficients in the table above the professional skepticism variable shows a calculated t value of 3.415 while the t table value with degrees of freedom (df) $38 - 4 = 38-4-1 = 33$ and $\alpha = 5\%$ (both ways) shows the value of t table = 2,034. Thus t count $3.415 > t$ table 2.034. The results of the significance test also show that the probability value of the professional skepticism variable is 0.002. Based on these two results, then hypothesis 1 which states that professional skepticism has a significant effect on auditor performance, accepted.

Second Hypothesis Testing

Based on the coefficients in the table above, the individual capability variable t test shows a calculated t value of 2.357 while the t table value with degrees of freedom (df) $n - k = 38-4-1 = 33$ and $\alpha = 5\%$ (two-way) shows t table value = 2.034. So t count $2.456 > t$ table 2.034. The results of the significance test also show the probability value of the individual capability variable of 0.019. Thus the second hypothesis which states independence has a significant influence on auditor performance, accepted.

Third Hypothesis Testing

The increase in the value of R2 can be concluded that the spirituality variable functions as a moderator/strengthening the relationship between professional skepticism and independence with auditor performance. Thus hypothesis 3, namely spirituality can moderate the relationship between professional skepticism and independence with auditor performance accepted.

Table 3. Moderated Regretion Analysis

Coefficients						
Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.
	B		std. Error			
1	(Constant)	10,599	2068		5.126	.000
	Skepticism professional*spirituality	.003	.002	.285	1,850	.073
	Independence*Spirituality	.009	.002	.584	3,799	.001

Dependent Variable: Auditor Performance

Source: Primary Data Processed, 2023

Table 4. Determinant Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.828 ^a	.685	.657	1.83774
Predictors: (Constant), Independensi*Spiritualitas, Skeptisme profesional*spiritualitas, Spiritualitas				

Source: Primary Data Processed, 2023

Based on the table above, the form of the regression equation before interacting with the moderating variable is as follows:

$$Y = 10.599 + 0.003Z + 0.003 X1.Z + 0.009 X2.Z + e... (2)$$

Testing the moderating variable is done by comparing the value of the determinant coefficient before and after the moderating variable interaction is carried out. Based on the value of the determinant coefficient before the interaction (Table 2) it was found that the R value was 0.597, R2 was 0.357, and adjusted R Square was 0.320. While the value of the determinant coefficient after interaction (Table 4) it was found that the R value was 0.828, R Square was 0.685, and adjusted R square was 0.657.

By using the results of the comparison of the value of the determinant coefficient before and after the interaction of the moderating variable, it can be seen that there is an increase in the value of R. The increase in the value of R2 before interaction (Table 2) is 0.357 and the value of R2 (Table 4) after interaction is 0685, it can be seen that there is an increase in the value of R2 The increase in the value of R2 can be concluded that the spirituality variable functions as a moderator/strengthening the relationship between professional skepticism and independence with auditor performance.

III. DISCUSSION

Before you begin to format your paper, first write and save the content as a separate text file. Keep your text and graphic files separate until after the text has been formatted and styled. Do not use hard tabs, and limit use of hard returns to only one return at the end of a paragraph. Do not add any kind of pagination anywhere in the paper. Do not number text heads-the template will do that for you.

Finally, complete content and organizational editing before formatting. Please take note of the following items when proofreading spelling and grammar:

3.1. The Effect of Professional Skepticism on Auditor Performance

Based on the results of the t test on the professional skepticism variable, the t count value is 3.415 while the t table value is 2.034. So t count 3.415 > 2.034 thus hypothesis 1 which states professional skepticism has a significant effect on auditor performance, is accepted. The findings of this study indicate that professional skepticism can affect auditor performance. it means

that professional skepticism is auditor behavior shown by judgments and decisions depending on the information available to the auditor. The average value (mean) on the professional skepticism variable is 39.97. This indicates that in general, professional skepticism with indicators is *question mind*, suspension of assessment, search for knowledge, interpersonal understanding, and self-esteem in the auditors of the Financial and Development Supervisory Agency (BPKP) West Sulawesi Representative Office is considered quite good.

3.2. The Effect of Independence on Auditor Performance

Based on the results of the t test on the independence variable, it shows that the t value is equal to 2.456 while the value of t table shows the value of t table = 2.034. So t count $2.456 > 2.034$ thus hypothesis 2 which states independence has a significant influence on auditor performance, is accepted. The average value (mean) on the independence variable is 41.3 with a standard deviation of 2.04. This indicates that in general the independence of auditors at the Financial and Development Supervisory Agency (BPKP) West Sulawesi Representative Office with indicators namely program preparation, work implementation, and reporting is considered quite good.

3.3. The Moderation Effect of Spirituality Professional Skepticism and Independence on Auditor Performance

The R2 value before the interaction is 0.520 and the R2 value after the interaction is 0.523, so the increase in the R2 value from 0.520 to 0.523 can be concluded that the reward variable functions as a moderator or strengthens the relationship between the variables of leadership style, individual capabilities, motivation and auditor performance. Thus hypothesis 4, namely reward can moderate leadership style, individual capability, and motivation on auditor performance, is accepted. The average value (mean) on the reward variable is 3.97 with a standard deviation of 0.43. This indicates that in general the work motivation of the auditors in the inspectorate of South Sulawesi Province with indicators namely satisfaction with rewards (additional employee income), creativity, coworker appreciation, as well as recognition from superiors is considered quite good.

IV. CONCLUSION AND SUGGESTIONS

4.1. Conclusion

Based on the results of the research and discussion of the research, the following conclusions are obtained:

1. Professional skepticism affects the performance of the auditors of the Financial and Development Supervisory Agency (BPKP) of the West Sulawesi Representative Office. The results of this study support the attribution theory where the attribution theory relates to assessment and explains how an auditor behaves. An auditor who has good professional skepticism will be able to influence his performance. The basic concept of this theory is that someone who understands goals (what the organization expects from him) will influence his work behavior. Linking professional skepticism with auditor performance.
2. Independence affects the performance of the auditors of the Financial and Development Supervisory Agency (BPKP) of the West Sulawesi Representative Office, in this case the attribution theory is a theory that explains a person's behavior. Behavior relates to the characteristics and attitude of a person in dealing with certain situations. This shows that the higher the independence of an auditor, the auditor's performance will improve. An auditor who has good independence in carrying out his duties will have an impact on increasingly quality performance. The character of independence in which an auditor is not justified in taking sides with anyone and is competent to achieve quality and integrity to build trust and provide a basis for decision making.
3. Spirituality Moderates Professional Skepticism and Independence on Auditor Performance influences the performance of auditors of the Financial and Development Supervisory Agency (BPKP) of the West Sulawesi Representative Office. *Theory of Planned Behavior* explain the individual factors of behavior. In this theory it is explained how individuals behave influenced by the driving factors that lead to intentions and behavior. This theory is related to Spirituality which is the driving force for someone to make the greatest possible contribution to the success of an organization in achieving its goals. The results of this study support the Goal Setting Theory which explains the relationship between set goals and work performance (performance). The basic concept of this theory is that someone who understands goals (what the organization expects from him) will influence his work behavior.

4.2. Suggestions

Based on the conclusions that have been formulated, the following are suggestions can be concluded:

1. Future research is expected to conduct similar research with using a wider research area, using a research sample that is more by using a more complex research design.
2. Future research is expected to conduct similar research by changing research model and variable proxies used, so that the model can be obtained or better results.

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