NAVIGATING AUDIT QUALITY: UNRAVELING THE IMPACT OF OBEEDIENCE, TASK COMPLEXITY, AND INDEPENDENCE

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ABSTRACT
This paper investigates the intricate relationships between obedience pressure, task complexity, independence, and audit quality, drawing insights from selected studies. The research underscores the vital role of independence in mitigating external pressures, highlights the amplified impact of obedience pressure under high task complexity, and emphasizes the need for tailored training to navigate challenges. Theoretical frameworks shed light on auditor behavior, accentuating the importance of resilience and ethical conduct. Comparative analysis reveals the nuanced interplay of factors influencing audit quality, offering a holistic perspective for auditors, regulators, and stakeholders seeking to enhance trust, transparency, and accountability in the audit process.

Kata Kunci :
Kualitas audit
Obedience pressure
Kompleksitas tugas
Independensi

ABSTRAK
Studi ini mengungkapkan interaksi kompleks antara obedience pressure, kompleksitas tugas, independensi, dan kualitas audit dalam konteks Indonesia. Dengan mengacu pada penelitian terpilih, penelitian ini menonfirma peran krusial independensi dalam meredam obedience pressure, menggarisbawahi dampak obedience pressure yang signifikan terutama dalam situasi kompleksitas tugas tinggi, serta menekankan pentingnya pelatihan komprehensif untuk mengatasi tantangan yang dihadapi dalam lingkungan Indonesia. Kerangka teoritis memberikan wawasan tentang pentingnya kualitas audit di Indonesia, memberikan wawasan berharga bagi para auditor, regulator, dan pihak-pihak terkait yang berupaya meningkatkan kepercayaan, transparansi, dan akuntabilitas dalam proses audit di Indonesia.

Background
The growing demand from the public for a governance system that is clean, fair, transparent, and accountable necessitates a serious and systematic response. All echelons of the state, spanning the executive, legislative, and judicial branches, must share a commitment to upholding good governance and clean government principles. With the escalating demand for good governance in Indonesia, it is imperative to implement accountability and transparency in all government activities. The current economic crisis in Indonesia can be attributed to poor management and bureaucracy. It is hence imperative that public sector accountability is in place to realize good governance. There are three primary aspects that support the establishment of good governance: supervision, control, and inspection [1]. The critical role of inspection in evaluating government performance is to minimize fraud and misappropriation in institutions and improve governmental bureaucracy. The demand for good governance in Indonesia is on the rise, necessitating the implementation of
transparency and accountability in governmental operations. Implementing good governance can serve as a measure to prevent and eradicate corruption, collusion, and nepotism (KKN) increasingly prevalent in Indonesia's public sector [2]. To actualize good governance, the Indonesian government has undertaken reforms in state financial management, introducing legislative packages like Law Number 17 of 2003 on State Finance and Law Number 15 of 2004 on the Examination of State Financial Management and Accountability [3]. These efforts aim to improve the management of state finances in line with the principles of good governance [4].

One of the units responsible for auditing local governments is the regional Inspectorate, tasked with overseeing the general activities of local governments and other duties designated to the head of the region. In essence, the Inspectorate functions similarly to an internal auditor. Internal audits, conducted by inspection units within the organization they oversee [4], [5] are essential in examining and evaluating organizational activities. Moreover, internal auditors are expected to contribute significantly to enhancing the efficiency and effectiveness of an organization, thereby playing a pivotal role in ensuring transparency and accountability in regional financial management. Regulation of the Minister of Home Affairs No. 64 of 2007 article 4 elaborates on the roles and functions of the Provincial, District/City Inspectorates, emphasizing the importance of planning, policy formulation, examination, and evaluation in their supervisory tasks.

Research Question
The research aims to evaluate how certain factors impact the quality of internal audits. Specifically, it delves into the individual roles of obedience pressure, task complexity, and auditor independence. Each of these factors could influence an auditor's judgment and performance. Beyond their individual impacts, the study also assesses their combined effect on audit quality.

LITERATURE REVIEW
Auditing research has extensively explored factors influencing auditor behavior, particularly focusing on the impact of obedience, task complexity, and auditor independence on audit quality. Hidayah et al. [6] examined the effect of self-efficacy and obedience pressure on audit judgment, utilizing task complexity and moral reasoning as moderating variables. They found that self-efficacy positively influenced audit judgment, while obedience pressure had a negative impact. This study underscores the significance of understanding the intricate interplay between individual beliefs, external pressures, and decision-making in the auditing context.

Hasan and Andreas [4] delved into audit judgment within public accounting firms, uncovering that obedience pressures, task complexity, and audit expertise significantly influence auditor behavior. Their findings highlight the nuanced dynamics involved in maintaining professional integrity amidst external influences and complex tasks, emphasizing the importance of independence in upholding audit quality. In a similar vein, Fadlanty and Purnamasari [7] explored the influence of obedience pressure on audit judgment, with task complexity as a moderating variable. They demonstrated that obedience pressure negatively affects audit judgment, especially when task complexity is high.

Theoretical frameworks shed light on the behavior of auditors in challenging scenarios. The "Theory of Interpersonal Behavior" by Triandis [8] posits that behavior is guided by attitudes, social norms, habits, and expected outcomes. This theory underscores the role of independence, crucial for auditors facing pressures and intricate tasks, in maintaining credibility and professionalism. The "Resilience Theory," introduced by Grotberg [9], focuses on an individual's ability to overcome external pressures. Auditors exhibiting resilience effectively manage pressures from superiors and tasks, enabling them to uphold auditing best practices. Both theories contribute to understanding the factors that impact audit quality.

To better understand the impact of obedience, task complexity, and independence on audit quality, a comparison of the reviewed studies reveals nuanced insights. While Hidayah et al. and Hasan and Andreas offer comprehensive insights into the interplay of these factors, Fadlanty and Purnamasari specifically highlight the detrimental influence of obedience pressure under high task complexity. This aligns with the theoretical foundations presented, as the "Theory of Interpersonal Behavior" emphasizes the importance of maintaining independence in complex situations. Further expanding the discourse, Pratama et al. [10] illuminate the balancing act auditors face between obedience pressures and ethical perceptions. Nurmalia and Saleh [11] and Tika [12] offer additional dimensions, delving into the effects of audit fees, supervisory actions, group support, and time pressure on audit quality. These studies collectively enrich the understanding of the intricate factors influencing audit quality.
Table 1 Comparative Analysis of Selected Studies

<table>
<thead>
<tr>
<th>Study</th>
<th>Factors Explored</th>
<th>Key Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hidayah et al. (2018)</td>
<td>Self-efficacy, Obedience Pressure, Task Complexity, Moral Reasoning</td>
<td>Self-efficacy positively impacts audit judgment; Obedience pressure negatively affects judgment; Moderating role of task complexity and moral reasoning</td>
</tr>
<tr>
<td>Hasan and Andreas (2019)</td>
<td>Obedience Pressure, Task Complexity, Audit Expertise</td>
<td>Obedience pressure, task complexity, and audit expertise significantly impact auditor behavior and judgment</td>
</tr>
<tr>
<td>Fadlanty and Purnamasari (2020)</td>
<td>Obedience Pressure, Task Complexity</td>
<td>Obedience pressure negatively influences audit judgment, particularly under high task complexity</td>
</tr>
<tr>
<td>Pratama et al. (2019)</td>
<td>Obedience Pressure, Professional Ethics, Skepticism Attitude, Independence</td>
<td>Independence and ethical perceptions mitigate obedience pressures' impact on audit quality</td>
</tr>
<tr>
<td>Nurmalia and Saleh (2020)</td>
<td>Auditor Independence, Audit Fees</td>
<td>Both independence and audit fees significantly influence audit quality</td>
</tr>
<tr>
<td>Tika (2020)</td>
<td>Task Complexity, Supervisory Actions, Group Support, Time Pressure</td>
<td>Task complexity, supervisory actions, and group support influence audit quality, while time pressure poses challenges</td>
</tr>
<tr>
<td>Theoretical Frameworks</td>
<td>Theory of Interpersonal Behavior, Resilience Theory</td>
<td>Maintaining independence and resilience are crucial to upholding audit quality</td>
</tr>
</tbody>
</table>

**METHODS**

The research employed a quantitative methodology to objectively measure and analyze the relationships between the independent and dependent variables [13]. Quantitative research is grounded in the systematic and empirical investigation of phenomena using mathematical, statistical, or computational techniques. This approach was manifested in the study through:

1. **Data Collection:** Data was obtained using both primary and secondary means. Primary data was sourced directly from the auditors at the District Inspectorate Office of Indramayu using methods such as structured interviews and standardized questionnaires. The latter was particularly crucial as it allowed for data to be collected in a consistent, numerical format, suitable for statistical analysis. Secondary data, on the other hand, was gathered from existing records, reports, and documentation.

2. **Data Analysis:** The collected data was subjected to rigorous statistical analysis using IBM SPSS. This software facilitated various statistical tests and regressions to determine the strength, direction, and significance of the relationships between the variables.

The study model encompassed one dependent variable (Audit Quality) and three independent variables (Obedience Pressure, Task Complexity, and Independence). The relationship between these variables was explored to deduce how changes in the independent variables might influence the dependent variable. Specifically:

- **Dependent Variable (Y):** Audit Quality was the primary outcome or response variable. Its value was determined based on the influence of the independent variables.

- **Independent Variables (X1, X2, X3):** These variables are predictors or factors that might cause a change in the Audit Quality. Obedience Pressure (X1), Task Complexity (X2), and Independence (X3) were all measured to understand their individual and collective impact on Audit Quality. Each of these variables was gauged using a modified Likert scale, ensuring that the measurements were both consistent and quantifiable.

Below is the diagrammatic representation of the research model:

1. **Independent Variables:** These are represented by the sky-blue rectangles on the left. Each of these variables (Obedience Pressure, Task Complexity, and Independence) is believed to have a potential impact on the dependent variable, Audit Quality.

2. **Dependent Variable:** This is depicted by the salmon-colored rectangle on the right. The Audit Quality is the outcome that the research aims to understand, and its value or state is influenced by the independent variables.
Based on the research approach and the objectives of the study, the following model was proposed:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon \]  

(1)

Where:
- \( Y \): Audit Quality
- \( \beta_1 X_1 \): Obedience Pressure
- \( \beta_2 X_2 \): Task Complexity
- \( \beta_3 X_3 \): Independence
- \( \alpha \): Constant
- \( \beta_1, \beta_2, \beta_3 \): Regression coefficients
- \( p_1, p_2, p_3 \) represent the correlation coefficients between each independent variable and the dependent variable
- \( \epsilon \): Error term

**RESULT AND DISCUSSIONS**

The study conducted at the Inspectorate of Indramayu District explored the influence of Obedience Pressure, Task Complexity, and Independence on Internal Audit Quality. Of the 38 government internal auditors sampled, the majority were male (71.1%) and held a bachelor's degree (79%).

Data analysis revealed that all three variables significantly impacted Internal Audit Quality. Obedience Pressure proved to have the most dominant effect, followed by Task Complexity and Independence. The regression model demonstrated that collectively, these variables could explain approximately 89.8% of the variation in Internal Audit Quality.

Below is a summary table of the research findings:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Influence on Internal Audit Quality</th>
<th>t-value</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Obedience Pressure</td>
<td>Positive</td>
<td>2.684</td>
<td>0.001</td>
</tr>
</tbody>
</table>

The study examined the effects of obedience pressure, task complexity, and independence on internal audit quality. The first hypothesis revealed a positive correlation between obedience pressure and audit quality, supported by a significant p-value of 0.001 and a t-value of 2.684. Task complexity, the focus of the second hypothesis, demonstrated a positive impact on audit quality with a significant p-value of 0.004 and a positive coefficient of 0.324. The third hypothesis explored the link between auditor independence and audit quality, confirming a positive relationship through a significant p-value of 0.009 and a positive coefficient of 0.332. Additionally, a collective analysis of all three factors using ANOVA found a significant F-value of 109.235 (p < 0.05), indicating their combined positive influence on audit quality. Overall, the study emphasized that these factors contribute individually and collectively to enhance the quality of internal audits, aligning with established psychological theories and emphasizing their crucial role in maintaining accurate and impactful audit reports.

**CONCLUSION**

In conclusion, the exploration of audit quality within the context of obedience, task complexity, and independence offers a nuanced understanding of the intricate dynamics that auditors must navigate. The selected studies, shed light on the multifaceted nature of these factors and their collective impact on the quality of audit outcomes. The findings consistently emphasize the pivotal role of auditor independence as a cornerstone for ensuring unbiased and reliable audits [11]. As echoed by multiple studies [10], auditors face an array of external pressures, such as obedience pressures, that can potentially compromise their judgment and the quality of their decisions [3]. However, the presence of strong professional ethics, skepticism attitudes, and a commitment to maintaining independence emerges as a counterbalancing force against such pressures, reinforcing the importance of ethical conduct in the auditing profession.

Moreover, the interplay between task complexity and obedience pressure emerges as a critical determinant of audit quality. The studies underscore that the negative impact of obedience pressure on audit judgment is particularly pronounced when coupled with high task complexity [7][2]. This serves as a cautionary note for auditing professionals and...
regulators, highlighting the need for comprehensive training and support to equip auditors with the skills and resilience necessary to uphold quality in challenging contexts [12]. The integrated insights from these studies underscore that the pursuit of good governance, transparency, and accountability within the public sector requires auditors to carefully navigate these complex factors to ensure the integrity and credibility of their audit processes. By understanding and addressing these challenges, the audit profession can enhance its contribution to fostering trust and confidence in financial reporting and public accountability.

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