
**FACTORS AFFECTING THE PERFORMANCE OF AUDITORS DURING
PANDEMIC COMPANIES IN HOSPITAL SERVICES IN THE CITY OF
SIBOLGA****Hendra Saputra, Ayu Kurnia Sari, Ku Halim Bin Ku Arifin, Aulia**

University Pembangunan Panca Budi, Medan, North Sumatra, Indonesia

Email: hendrasaputra@dosen.pancabudi.ac.id, ayukurniasari@dosen.pancabudi.ac.id,
ku.halim@unimap.edu.my, aulia@dosen.pancabudi.ac.id**Abstract**

Many factors influence the auditor in carrying out his duties to make auditor judgment. One of the factors that influence an auditor's decision is the individual behavior aspect of the auditor. Well-known audit research bodies have demonstrated that a number of individual-level factors have been shown to influence an auditor's decision. Many studies related to the behavior of individual auditors have also been carried out. Has examined how the influence of gender, obedience pressure, and task complexity on auditor judgment. The results of the study state that obedience pressure has a significant effect on auditor judgment, task complexity has no significant effect on auditor judgment. And overall independent variables, namely obedience pressure, and task complexity affect the dependent variable, namely auditor judgment./auditor performance.

Keywords: factors; auditor performance

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Introduction

Many factors influence the auditor in carrying out his duties to make auditor judgment. One of the factors that influence an auditor's decision is the individual behavior aspect of the auditor. Well-known audit research bodies have demonstrated that a number of individual-level factors have been shown to influence an auditor's decision (NATASYA, 2012). Many studies related to the behavior of individual auditors have also been carried out. (Jamilah, Fanani, & Chandrarin, 2007) has examined how the influence of gender, obedience pressure, and task complexity on auditor judgment. By using a sample in the form of auditors who are at the Public Accounting Firm (KAP) in East Java, from this study the results

obtained that gender does not significantly affect the judgment of auditors. This is in accordance with previous research conducted by (Dewi & Zulaikha, 2011), but this finding contradicts the results of research from (Chung & Monroe, 2001). The results regarding the obedience pressure variable in Jamilah's research are also consistent with (Den Hartog et al., 1999) which shows that obedience pressure has a significant effect on auditor judgment.

Another independent variable, namely task complexity does not have a significant effect on auditor judgment, according to research conducted by (Cheng et al., 2003), but contradicts research by (Chung & Monroe, 2001).

Auditor performance and auditor judgment are two variables that have a

relationship. The definition of auditor performance according to (Mulyadi, 1998) in (Trisnaningsih, 2007) is a public accountant who carries out an objective audit assignment on the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material matters, financial position and results of operations of the company.

Judgment auditor is a consideration or thought in processing the acquisition of information (including feedback from previous actions), the choice to take action, receiving further information, which is the behavior of decision selection (Nugrahaningsih, 2005). Based on this understanding, it can also be interpreted that the performance of the auditor and the judgment of the auditor will produce an output in the form of an opinion. Good performance will support good auditor judgment (Habibi, 2009). Thus, the variables that affect the performance of the auditor will

also affect the judgment of the auditor. Observing the problems above, the authors make the title in this study as follows: "factors that affect the performance of auditors during the pandemic in hospitality service companies in the city of Sibolga

To empirically prove the pressure of obedience and task complexity on the performance of auditors in hospitality service companies in the city of Sibolga.

Method

Based on the characteristics of the problem studied, this research is a quantitative research. Quantitative research is the measurement of quantitative data and objective statistics through scientific calculations derived from samples of people or communities who are asked to answer a number of questions about surveys. The research procedure carried out is to provide and distribute to hotel auditor partners in Sibolga.

Parameters observed

Table 1
Variable Operational Definition

Variable	Indicator	Definition	Scale
<i>Judgment Auditor (Y)</i>	<ul style="list-style-type: none"> - Trying to prevent accountants from recording test samples - Allow accountants to record test samples - Fight bosses and prevent accountants from recording test samples - Follow superiors and allow accountants to continue recording test samples - Protect reputation and convey material misstatements in the audited report - Keep submitting material misstatements in the audited report 	A personal judgment or perspective of the auditor in responding to information related to the audit responsibilities and risks that will be faced by the auditor, which will affect the preparation of the auditor's final opinion on the financial statements of an entity.	Likert
Obedience Pressure (X1)	<ul style="list-style-type: none"> - Against wishes because they have 	Pressure received by the auditor in dealing with superiors and clients to	Likert

	<p>worked professionally</p> <ul style="list-style-type: none"> - Comply with the client's wishes even if it is against the professional standards of the auditor - Don't want to get into trouble with the boss for not doing what he wants - Be obedient to superiors even if it is against professional standards - Defy the boss and quit the job if you have to do things that go against professional standards - Opposing superiors for upholding professionalism 	<p>take actions that deviate from ethical standards.</p>	
<p>Kompleksitas Tugas (X2)</p>	<ul style="list-style-type: none"> - Knowing clear tasks - It's not clear why you have to do each task - Can make sure the task has been completed - Very unclear on tasks related to business functions - Can ensure specific tasks to be completed - It is not clear how to complete each task 	<p>Unstructured, confusing and difficult tasks that are interrelated with one another.</p>	<p>Likert</p>

Source: Research 2020

The type of data used is primary data. Primary data is data obtained directly from the source

Results and Discussion

From the results of this study, it can be shown that a total of 15 questionnaires were distributed to respondents in the Sibolga

hotel, where 15 questionnaires were returned and could be processed. Although the questionnaires were returned and could be processed as many as 15 copies.

A. Data Quality Test

The results of the validity and reliability tests are seen using the SPSS

V.23 program, namely by looking at the value of the Corrected Item-Total

Correlation presented in the table below as follows:

Table 2
Variable Data Quality Test

Variable	Cronbach's Alpha	Items	r count	r critical	Information
Obedience Pressure	0.682	P ₁	0.406	0.279	valid
		P ₂	0.563	0.279	valid
		P ₃	0.512	0.279	valid
		P ₄	0.407	0.279	valid

Source: SPSS Results

Based on the results of data processing above, it is obtained that all items of the obedience pressure variable are valid and reliable

because it has an r value > 0.279 and an alpha value > 0.60. The quality of the data for the obedience pressure variable can be seen in the following table:

Table 3
Test of Data Quality Variable Task Complexity

Variable	Cronbach's Alpha	Item	r hitung	r kritis	Keterangan
Complexity Task	0.780	P ₁	0.372	0.279	Valid
		P ₂	0.598	0.279	Valid
		P ₃	0.789	0.279	Valid
		P ₄	0.648	0.279	Valid
		P ₅	0.415	0.279	Valid

Source: SPSS Results

Based on the results of data processing above, the results obtained that all items. The obedience pressure variable is valid and reliable because it has an r value > 0.279 and

an alpha value > 0.60. Next, the data quality test will be carried out for the Judgment Auditor variable, following the results of the data quality test:

Table 4
Test of Data Quality Variable Judgment Auditor

Variable	Cronbach's Alpha	Items	r count	r critical	Information
Performance Auditor	0.849	P ₁	0.735	0.279	valid
		P ₂	0.717	0.279	valid
		P ₃	0.547	0.279	valid
		P ₄	0.594	0.279	valid
		P ₅	0.739	0.279	valid

Source: SPSS Results

Based on the results of data processing above, it is obtained that all items of auditor performance variables can be declared valid and reliable because they have an r value > 0.279 and an alpha value > 0.60

B. Classic assumption test

1) Normality test

The normality of the data distribution, apart from being one of the classic assumption tests that must

be tested in regression analysis, is also an important requirement for determining the test equipment that will be used to answer the hypothesis. For this reason, in this study, the normality test was carried out by looking at the diagonal line that spreads closer to the diagonal line. So it can be stated that the data is normally distributed.

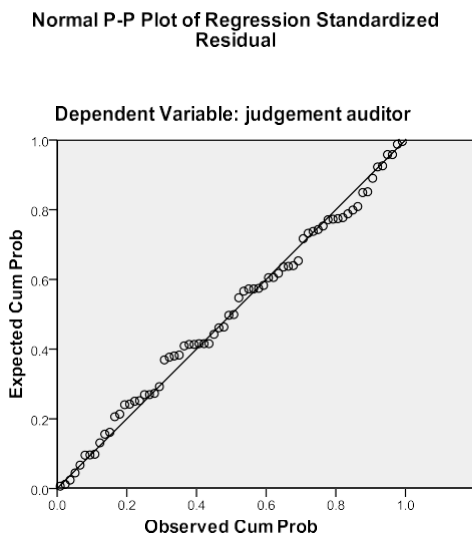


Figure 1
Normality Test

2) Multicollinearity Test

The multicollinearity test was carried out to test whether there was a correlation (Bhagat & Black, 2001)

among the independent variables. Multicollinearity was tested by looking at the tolerance value and Variance Inflation Factor (VIF).

Table 5
Multicollinearity Test

Independent Variable	Collinearity Statistic	
	Tolerance	VIF
Obedience Pressure	0.987	1.013
Task Complexity	0.987	1.013

Source: SPSS Results

In the results of data processing carried out with the SPSS V.23 program, it shows that the tolerance value of all variables is greater than 0.1 (> 0.1) and the VIF value is less

than 10. The results of this calculation shows that there is no multicollinearity problem between the independent variables.

3) Uji Heteroskedastisitas

The results of the heteroscedasticity test carried out through the scatterplot test can be seen in the following figure:

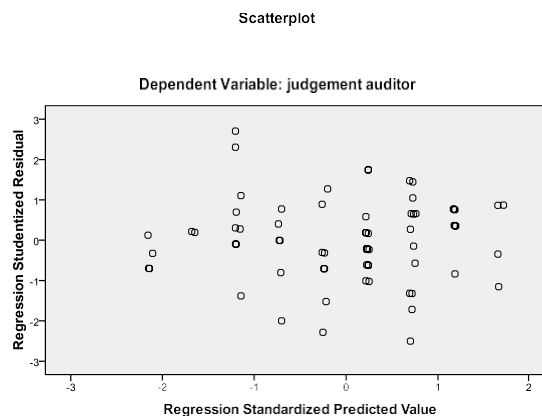


Figure 2
Heteroscedasticity Test Graph

4) Hypothesis testing

Hypothesis testing is intended to determine the effect of obedience pressure, and task complexity as

(Umar, 2008). The results of hypothesis testing can be seen in the following table:

independent variable on auditor judgment as the dependent variable

Table 6
Hypothesis testing

Variable	Coefficient Beta	Standard Error	t-value	VIF	Ket
(Constant)	8.558	3.646	2.347		
Obedience Pressure	0,770	0,148	5,209	1,013	S
Task Complexity	-0,14	0,138	-100	1,013	S
R square =	2,90	F =	13,684	n =	70
Adj R square =	2,69	P =	0,000		

Source: SPSS Results

The results of the hypothesis test show that the F test value is significant at $\alpha = 0.05$ ($p = 0.000$; $p < 0.05$), which means that the resulting regression equation is $Y = 8.559 + 0.770X_1 - 0.14X_2$ can be used to predict the auditor's judgment variable.

The regression coefficient for the obedience pressure variable is 0.770, indicating that for every 1 increase in obedience pressure, it will be adjusted to the value added in the judgment auditor variable of 0.770. The number -0.14 in the regression coefficient of the task complexity variable indicates the amount of the number that will increase in the auditor's judgment variable every time it is added 1 to. Furthermore, the number 1,580 in the regression coefficient of the task complexity variable indicates the number of numbers that will increase in the auditor's judgment variable for every 1 increase in task complexity. Value Adj. R Square of 26.9% means

that the judgment of the auditor which is the dependent variable can be explained by 26.9% by the independent variables, namely obedience pressure, and task complexity, while the remaining 0.02% is explained by other variables. The results of the above analysis show that obedience pressure (X_1) and task complexity (X_2) are not significant at $\alpha = 0.05$, where p value = 0.920 for X_2 .

Simultaneously, the two independent variables (obedience pressure, and task complexity) affect the auditor's judgment. This matter can be seen from the ANOVA table with a significance value of 0.000 which means it is smaller than 0.05. This shows that the hypothesis in this study is acceptable.

Conclusion

From the results of this study, it can be concluded that, obedience pressure has a significant effect on auditor judgment, task complexity has no significant effect on auditor judgment. Overall the independent variable, namely obedience pressure, and task complexity affect the dependent variable, namely auditor judgment./auditor performance.

Further researchers should add or replace research variables that may affect the auditor's judgment. Such as auditor independence variables and so on.

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