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THE EFFECT OF AUDITOR EXPERIENCE, AUDITOR WORKLOAD AND AUDITOR INCENTIVES ON PROFESSIONAL SKEPTICISM

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Abstract
The aim of this research is to analyze the effect of auditor experience, auditor workload, and auditor incentives on professional skepticism. The respondents in this study are auditors working in Public Accounting Firms in the DKI Jakarta region.
This research utilizes primary data and a questionnaire to obtain information from the respondents using purposive sampling method. The analysis method used is Statistical Program for Social Science (SPSS) version 25.
The results of this research indicate that the variables of auditor experience, auditor workload, and auditor incentives have been proven to have a significant influence on professional skepticism

Keywords: Experience; Workload; Incentives; Skepticism Professional

1. Introduction

According to Law No. 5 of 2011, a Public Accountant is someone who has obtained a license to provide services as regulated by the law. The profession of a public accountant is a profession based on public trust, thus the public expects an unbiased and impartial assessment of the information presented by the company's management in financial statements. This involves efforts to enhance the quality of information in decision-making, as well as the independence and competence of the public accountants (Christianti et al., 2021).

The audit process is one of the assurance services, and it is evident that the audit process involves efforts to enhance the quality of information for decision-making (Weningtyas et al., 2006; Christianti et al., 2021). Several actions can impact the quality of audit reports in financial statements, and one form of reduced audit quality is professional skepticism. Professional skepticism of independent auditors is not only a fundamental requirement of the audit profession but also an essential element in improving the high quality of audits during the audit process (Ta et al., 2022).

Several studies and new audit guidelines have incorporated the phrase "professional skepticism." The AICPA has stated that professional skepticism is a critical skill, and research needs to be conducted to understand its application (Ta et al., 2022). Professional skepticism is an attitude of auditors that involves constantly questioning audit evidence and critically evaluating the audit evidence to identify any misrepresentation in the financial statements.

Auditors need to apply a professional skepticism attitude when examining the received audit evidence. Having adequate confidence in the evidence found will greatly assist auditors in carrying out the audit process to achieve audit quality. The higher auditors apply skepticism in the audit process, the higher the quality of the resulting audit (Nugrahaeni et al., 2019).

The phenomenon related to professional skepticism occurred in the case of PT Sunprima Nusantara Pembiayaan (SNP Finance) involving Independent Public Accountants. The Ministry of Finance has imposed administrative sanctions on three public accountants. The three sanctioned public accountants are Marlinna, Merliyana Syamsul, and the public accounting firm Satrio Bing Eny and Rekan because they did not provide an opinion that reflects the true condition in SNP Finance's annual audited financial statements. This violates POJK No. 13/POJK.03/2017 regarding the use of Public Accountant and Public Accounting Firm services. The violation committed by the auditors is assisting in manipulating and falsifying data related to the services provided. In the same case, the Minister of Finance assessed that this occurred due to a lack of professional skepticism among public accountants and the insufficient commitment of the accounting firm to quality standards, independence, and ethics in providing audit services (Asmara, 2018).

Auditors exhibit low levels of professional skepticism, resulting in audit failures and errors in providing opinions on financial statements (Sumanto & Rosdiana, 2020). Auditors with higher levels of job skepticism discover more contradictory data compared to auditors with lower levels of job skepticism (Ta et al., 2022).

Research on the experience of using professional skepticism has been conducted by several previous authors and has shown different results. For example, a study conducted by (Hai et al., 2020) indicated that experience has an influence on professional skepticism but did not reach a significant level of confidence. In contrast, a study by (Ta et al., 2022) showed that experience has a positive influence on professional skepticism, which is consistent with the research by (Sumanto and Rosdiana, 2020).

Research on workload using professional skepticism has been conducted by several previous authors and has shown consistent results. For example, a study conducted by (Hai et al., 2020) found that workload has a negative influence on professional skepticism. In contrast, a study by (Ta et al., 2022) also found that workload has a negative influence on professional skepticism.

Research on auditor incentives using professional skepticism has been conducted by several previous authors and has shown different results. For example, a study conducted by (Hai et al., 2020) indicated that auditor incentives did not reach a significant level of influence on professional skepticism. On the other hand, a study conducted by (Ta et al., 2022) found that auditor incentives had a negative impact on professional skepticism.

2. Theoretical Background

Attribution Theory

According to (Atarwaman, 2020), attribution theory is an attempt to determine whether an individual's behavior is caused internally or externally. Fritz Heider (1958) explained that a person's behavior is determined by a combination of internal forces and external forces. Internal forces refer to factors that originate from within oneself, such as abilities or efforts, while external forces refer to factors that come from the outside, such as job difficulties or luck. Based on this, individuals are motivated to understand their environment and the causes of specific events (Lubis, 2010; Nugrahaeni et al., 2019). Essentially, the personal characteristics of an auditor are one of the determinants of professional skepticism because they are an internal factor that drives individuals to engage in certain activities.

Effect of Auditor Experience on Professional Skepticism

Attribution theory discusses human behavior, including whether it is caused by internal factors or personal motivations. Audit experience is an intrapersonal factor that can only be developed through the number of tasks performed, thus affecting an auditor's ability to have a professional skeptical attitude. Auditor experience refers to practical experience and the number of assignments given to auditors. According to research by (Ta et al., 2022), which aligns with the studies by (Hai et al., 2020) and (Sumanto and Rosdiana, 2020), auditor experience has a direct impact on professional skepticism. However, research by (Larasati and Puspitasari, 2019) indicates that experience does not affect auditors' ability to detect fraud.

H1: Auditor experience has a significant positive effect on professional skepticism

Effect of Auditor Workload on Professional Skepticism

In addition to internal factors, attribution theory also considers external factors, such as workload, which is caused by external factors that affect auditors. The number of assignments received by auditors can influence their behavior and ability to exhibit professional skepticism in examining financial statements. The research findings from (Ta et al., 2022) and (Larasati and Puspitasari, 2019) indicate that workload has a negative impact on professional skepticism. However, the study by Hai et al. (2020) states that workload has a positive influence on professional skepticism.

H2: Auditor workload has a significant positive effect on professional skepticism

Effect of Auditor Incentives on Professional Skepticism

Incentives serve as motivations for auditors in performing audit work, which can have an impact on professional skepticism. The research findings from (Ta et al., 2022) state that auditor incentives have an influence on professional skepticism. However, the study by (Hai et al., 2020) shows that incentives have a non-significant positive influence on professional skepticism.

H3: Auditor incentives have a significant positive effect on professional skepticism

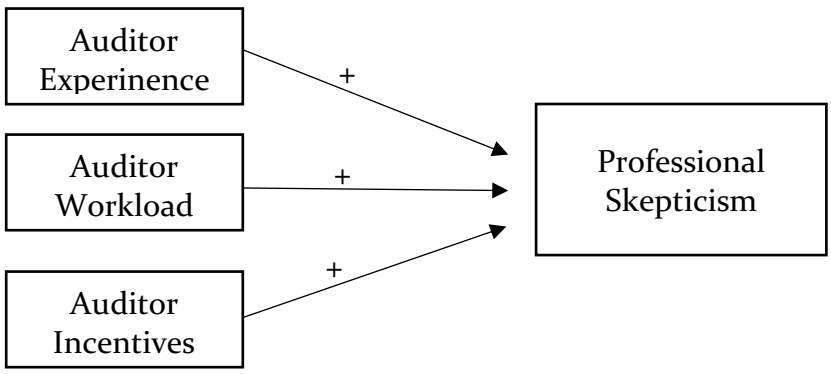


Figure 1. Thinking Framework

3. Methods

This type of research utilizes a quantitative research method or a numerical criterion to collect, interpret, and present the results. The research method employed in this study is a survey. The research design involves hypothesis testing, which aims to analyze, explain, and obtain empirical evidence of the relationship between two or more variables.

The data used in this research is primary data. When testing hypotheses, the researcher conducted a survey based on a questionnaire that included percentage calculations. The data collected consists of responses to the questionnaire, which served as the basis for the researcher's conclusions. The testing process involved research steps that began with determining the research variables, data collection techniques, research instruments, research models, data analysis and hypothesis testing designs, as well as methods for processing and analyzing the data.

Population and Sample

The population in this study consists of auditors working in Public Accounting Firms in the DKI Jakarta region.

The sampling technique used in this study is purposive sampling, which is based on the following criteria:

1. The respondents are auditors with a minimum of 2 (two) years of work experience. This is because auditors with a minimum of 2 years of work experience have had sufficient time to adapt to their work environment and have gained experience in conducting audits;
2. The respondents are auditors who have completed audit assignments beyond the normal time limit;
3. The respondents are auditors who have a salary above the regional minimum wage.

Data Collection Technique

The data collection technique used in this study is as follows:

1. Questionnaire
   The data for this study was obtained from auditors working in Public Accounting Firms in the DKI Jakarta region. The collected data was then analyzed to measure the variables used in this research.
2. Literature Review
   The author obtained data related to the research problem through books, journals/literature, the internet, and other relevant sources related to professional skepticism.

Operational Variables

Variable	Variable Operational Definitions	Indicator	Scale
Skeptisisme profesional (Shaub & Lawrence, 1996; Gusti & Ali, 2008)	Attitude that includes constant questioning, vigilance towards conditions, errors in presentation, and evaluation of audit evidence.	- Auditor doubt level - Many additional checks and direct confirmation - Using a Likert scale	Ordinal
Auditor Experience (Masrizal, 2010)	Experience can be measured by the amount of time spent on a particular job or task. The use of	- The length of working as an auditor. - The number of audits conducted,	Ordinal

	experience is based on the assumption that repeated performance of a task provides opportunities to learn and become better at it.	- The frequency of performing audit tasks, - The types of audits conducted, - The duration of completing audits, - Using a Likert scale.	
Auditor Workload (Saad, 2019)	Workload is the process that an individual goes through when carrying out assignments under normal conditions during a specific period of time.	- Adequate time - Audit difficulty - Significant responsibility - Duration of time - Tasks and authority - Numerous audit tasks - Driving auditors - Errors in data collection - Learning from failures - Desire and satisfaction.	Ordinal
Auditor Incentives (Lestari & Zainal, 2019)	Compensation allocated by a company to its workforce as a form of recognition for their achievements.	- The amount of performance-based bonus - Timely disbursement of bonuses - Fair distribution of bonuses - Objective recognition - Recognition in the form of praise - Continuous recognition	Ordinal

Source: Quoted from various journals (2022)

Data Analysis Techniques

The data analysis technique in this study is a statistical method that is computed using the Statistical Program for Social Science (SPSS) version 25. The testing in this research employs classic assumption tests, multiple linear analysis, and hypothesis testing.

4. Results and Discussion

The sample in the study consisted of 108 auditors working in public accounting firms in the DKI Jakarta region. The collected data was analyzed through several stages, including descriptive statistics, classic assumption tests, multiple linear regression analysis, and hypothesis testing.

Descriptive Statistics

The variables used in this study include auditor experience, auditor workload, and auditor incentives, which will be tested descriptively as shown in the following table.

Table 1. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PA	108	20,00	25,00	23,5093	1,34994
BKA	108	20,00	25,00	22,8796	1,83791
IA	108	16,00	20,00	18,0000	1,25303
SP	108	43,00	50,00	47,7315	2,17722
Valid N (listwise)	108				

Source: Data from primary sources (2023)

Based on Table 1, it can be observed that the research data consists of 108 observations (n). The variable auditor experience has a minimum value of 20.00 and a maximum value of 25.00. The average value of the "auditor experience" variable is 23.5093, with a standard deviation of 1.34994. A smaller standard deviation compared to the mean indicates that there is no significant gap in the personal characteristics of the respondents. This suggests that the sample data is relatively close to the mean, indicating good data quality.

The auditor workload variable has a minimum value of 20.00 and a maximum value of 25.00. The average value of the auditor workload variable is 22.8796, with a standard deviation of 1.83791. A smaller standard deviation compared to the mean suggests that there is no significant gap in the personal characteristics of the respondents. This indicates that the sample data is relatively close to the mean, indicating good data quality.

The auditor incentives variable has a minimum value of 16.00 and a maximum value of 20.00. The average value of the auditor incentives variable is 18.0000, with a standard deviation of 1.25303. A smaller standard deviation compared to the mean suggests that there is no significant gap in the personal characteristics of the respondents. This indicates that the sample data is relatively close to the mean, indicating good data quality.

The professional skepticism variable has a minimum value of 43.00 and a maximum value of 50.00. The average value of the professional skepticism variable is 47.7315, with a standard deviation of 2.17722. A smaller standard deviation compared to the mean suggests that there is no significant gap in the personal characteristics of the respondents. This indicates that the sample data is relatively close to the mean, indicating good data quality.

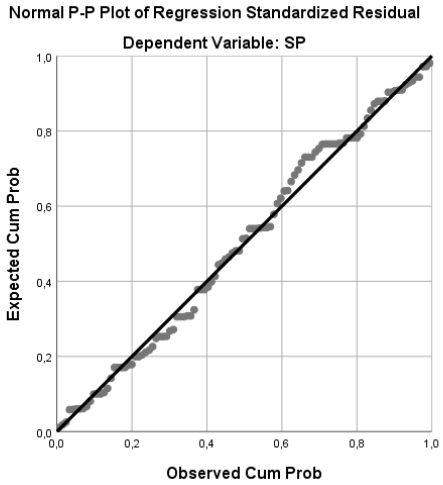
Classic assumption tests

Classic assumption tests are conducted to avoid errors due to not all data being suitable for regression modeling. Classic assumption tests consist of:

Normality Test

The normality test aims to determine whether the data in this study is normally distributed or not. The normality test for this research utilizes graphical analysis such as P-P Plot and the Kolmogorov-Smirnov Test.

Figure 2. Normality Test with P-Plot



Source: Processed from primary data (2023)

Based on Figure 2, the results of the normality test using the P-P Plot analysis show that the plotted points consistently follow and approximate the diagonal line. Therefore, based on the basis or guidelines for decision-making in the normality test, the probability plot technique concludes that the residual values are normally distributed. Thus, the assumption of normality for the residual values in the simple linear regression analysis in this study is fulfilled.

If the significance probability value of a sample data is greater than the 5% alpha level, then the data is considered normally distributed. The results of the normality test using the Kolmogorov-Smirnov test are as follows:

Table 2. Results of the Normality Test with the One Sample Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	1,59192698
Most Extreme Differences	Absolute	,077
	Positive	,057
	Negative	-,077
Test Statistic		,077
Asymp. Sig. (2-tailed)		,124[c]

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

Source: Processed from primary data (2023)

Based on Table 2, the results of the normality test using the One Sample Kolmogorov-Smirnov test indicate that all variables are normally distributed, as indicated by the asymp.sig (2-tailed) value of 0.124 > 0.05. It can be concluded that the data used in this study follows a normal distribution. This means that the regression model, disturbance variable, or residual variable has a normal distribution.

Multicollinearity Test

The multicollinearity test was carried out with the aim of measuring whether the regression model detects a correlation between each independent variable.

Table 3. Multicollinearity Test Results
Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	PA	,696	1,437
	BKA	,627	1,595
	IA	,865	1,157

a. Dependent Variable: SP

Source: Processed from primary data (2023)

According to Table 3, it can be observed that the tolerance value for the auditor experience variable is 0.696, the auditor workload variable is 0.627, the time pressure variable is 0.936, and the auditor incentive variable is 0.865. This indicates that each variable has a tolerance value greater than 0.10, which means that the data is free from multicollinearity.

Furthermore, the VIF (variance inflation factors) for the auditor experience variable is 1.437, the auditor workload variable is 1.595, and the auditor incentive variable is 1.157. These values indicate that the VIF is less than 10, indicating the absence of multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test is conducted to examine the inequality of variances in the residuals for all observations in the regression model. A regression model is considered good if there is no heteroscedasticity. The heteroscedasticity test in this study utilizes the Glejser test.

Table 4. Heteroscedasticity Test Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4,732	2,518		1,879	,063
	PA	,063	,074	,097	,849	,398
	BKA	-,081	,057	-,171	-1,422	,158
	IA	,000	,072	-,001	-,005	,996

a. Dependent Variable: ABSRES

Source: Processed from primary data (2023)

Based on the above Table 4, it can be seen that the significance probability values for the auditor experience variable, the auditor workload variable, and the auditor incentive variable are greater than the significance level of 0.05. It can be concluded that the regression model does not exhibit heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression model is used to depict the relationship and magnitude of the influence of multiple independent variables on a dependent variable.

Table 5. Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	20,175	4,742		4,255	,000
	PA	,692	,139	,429	4,971	,000
	BKA	,480	,108	,405	4,454	,000
	IA	,340	,135	,195	2,523	,013

a. Dependent Variable: SP

Source: Processed from primary data (2023)

From the results of the multiple linear regression analysis that has been carried out, the regression equation in this study can be formulated as follows:

Y= 20,175 + 0,692PA + 0,480BKA + 0,340IA + e

Hypothesis Testing

Determination Coefficient Test (R^2)

The coefficient of determination (Adjusted R2) measures the percentage of influence of independent variables on the changes in the dependent variable, with values ranging from 0-1. The determination value is determined by the adjusted R-squared value. If the adjusted R^2 value approaches one, it indicates that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

Table 6. Results of the Coefficient of Determination Test (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,682[a]	,465	,445	1,62254

a. Predictors: (Constant), IA, PA, BKA

b. Dependent Variable: SP

Source: Processed from primary data (2023)

Based on Table 6, the results of the coefficient of determination test (R^2) show that based on the adjusted R-squared value, it can be observed that the independent variables, namely auditor experience, auditor workload, and auditor incentives, are able to explain 44.5% of the variation in the dependent variable, which is professional skepticism. The remaining 45.5% is influenced by other factors that were not included in this study.

Regression Model Feasibility Test (F Test)

The F-statistic test is conducted with the aim of providing information that all the independent variables included in the model have an equal influence on the dependent variable.

Table 7. F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	236,050	4	59,013	22,416	,000[b]
	Residual	271,163	103	2,633		
	Total	507,213	107			

a. Dependent Variable: SP

b. Predictors: (Constant), IA, PA, BKA

Source: Processed from primary data (2023)

Based on the table above, it can be seen that the calculated F-value obtained from data processing is 22.416, which is greater than the tabulated F-value of 2.46 at a significance level of 0.05. Therefore, the null hypothesis (Ho) is rejected in favor of the alternative hypothesis (Ha), indicating that the model used is significant or suitable for determining the influence of auditor experience (X1), auditor workload (X2), and auditor incentives (X3) on professional skepticism (Y).

T Test

The t-test aims to determine the influence of each independent variable on the dependent variable. This influence can be observed through the significance level of each individual independent variable on the dependent variable. The testing is done with the criteria that if the significance value is <0.05, the hypothesis is accepted, and if the significance value is >0.05, the hypothesis is rejected.

Table 7. T Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20,175	4,742		4,255	,000
	PA	,692	,139	,429	4,971	,000
	BKA	,480	,108	,405	4,454	,000
	IA	,340	,135	,195	2,523	,013

a. Dependent Variable: SP

Source: Processed from primary data (2023)

To find the t_{table} value with the total research data (n) 108, the number of independent variables (k) 4, the significance value is 0.050 and the degrees of freedom (df=n-k-1) 108-4-1=103 is 1.98326 with a significance level of 5% . The results of the t statistical

test in the table show that the auditor's experience variable has a t_{count} of 4.255 and a t_{table} of 1.98326. It can be concluded that tcount 4.255 > t_{table} 1.98326 with a significance level of 0.000 <0.050, the independent variable auditor's experience partially has a significant effect on professional skepticism.

The results of the t statistical test in the table show that the auditor's workload variable has a t_{count} of 4.971 and a t_{table} of 1.98326. It can be concluded that t_{count} 4.971 > t_{table} 1.98326 with a significance level of 0.000 <0.050, the independent variable of auditor workload partially has a significant effect on professional skepticism.

The results of the t statistical test in the table show that the auditor incentive variable has a t_{count} of 2.523 and a t_{table} of 1.98326. It can be concluded that t_{count} 2.523 > t_{table} 1.98326 with a significance level of 0.013 <0.050, then the independent variable auditor incentives partially has a significant effect on professional skepticism.

Discussion

The Effect of Auditor Experience on Professional Skepticism

Based on the results of hypothesis testing using SPSS 25 in this study it shows that the first hypothesis (H_1) can be accepted. The results of the hypothesis test were accepted because based on the results of statistical testing of the auditor's experience, it showed that the regression coefficient was 0.962 and a significance level of 0.000 was less than 0.050.

Attribution theory assumes that auditor experience is a form of a person's behavior which is one of the determinants of professional skepticism that will be carried out because it is an internal factor that encourages someone to carry out an activity. Based on the results of the SPSS 25 analysis, it shows that the auditor's experience has a significant positive effect on professional skepticism because it shows that the longer the experience the auditor has, the greater the auditor's attitude of professional skepticism.

The results of research on auditor experience are in line with research (Ta et al., 2022) and (Sumanto & Rosdiana, 2020) which show that the longer the auditor's audit experience, the greater the likelihood that the auditor will have an attitude of professional skepticism in auditing financial statements. However, this study is different from (Hai et al., 2020) which has not yet reached a significance level.

Effect of Auditor Workload on Professional Skepticism

Based on the results of hypothesis testing using SPSS 25 in this study it shows that the second hypothesis (H_2) can be accepted. The results of the hypothesis test were accepted because based on the results of statistical testing of the auditor's workload it showed that the regression coefficient was 0.480 and a significance level of 0.000 was less than 0.050.

Attribution theory assumes that the auditor's workload is a form of a person's behavior that determines the professional skepticism that will be carried out because it is an external factor that encourages someone to carry out an activity. Based on the results of the SPSS 25 analysis, it shows that the auditor's workload has a significant positive effect on professional skepticism because it shows that the more audit assignments the auditor has, the greater the auditor's attitude of professional skepticism.

The results of the auditor's workload research are in line with (Hai et al., 2020) which shows that the greater the number of completed audit assignments, the greater the likelihood that the auditor will have an attitude of professional skepticism. However, this study is in contrast to (Ta et al., 2022) and (Larasati & Puspitasari, 2019).

Effect of Auditor Incentives on Professional Skepticism

Based on the results of hypothesis testing using SPSS 25 in this study it shows that the fourth hypothesis (H3) can be accepted. The results of the hypothesis test are accepted because based on the results of statistical testing of auditor incentives it shows that the regression coefficient is 0.340 and the significance level is 0.013 which is less than 0.050.

Attribution theory assumes that auditor incentives are a form of a person's behavior that determines the professional skepticism that will be carried out because it is an external factor that encourages someone to carry out an activity. Based on the results of SPSS 25 analysis, it shows that auditor incentives have a significant positive effect on professional skepticism because it shows that incentives received by auditors can have an effect on auditors in having an attitude of professional skepticism.

The results of this study are in line with (Hai et al., 2020). However, this study is in contrast to (Ta et al., 2022) which shows auditor incentives have a positive effect on professional skepticism.

5. Conclusion

This study aims to empirically examine the effect of auditor experience, auditor workload and auditor incentives on professional skepticism. Based on the analysis carried out in SPSS version 25, the following conclusions can be drawn:

a. Auditor experience has a significant positive effect on professional skepticism. The results of this study support hypothesis one (H_1) which states that auditor experience has a significant positive effect on professional skepticism. The longer experience the auditor has, the greater the auditor's attitude to have high professional skepticism.
b. Auditor workload has a significant positive effect on professional skepticism. The results of this study support hypothesis two (H_2) which states that auditor workload has a significant positive effect on professional skepticism. The more audit assignments the auditor has, the greater the auditor's attitude of professional skepticism.
c. Auditor incentives have a significant positive effect on professional skepticism. The results of this study support the fourth hypothesis (H_3) which states that auditor incentives have a significant positive effect on professional skepticism. Incentives received by the auditor can have an effect on the auditor in having an attitude of professional skepticism.

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