THE EFFECT OF AUDIT COMPLEXITY OF BUDGET PRESSURE TIME AND AUDITOR EXPERIENCE ON AUDIT QUALITY WITH AN UNDERSTANDING OF INFORMATION SYSTEMS AS A MODERATE VARIABLE

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Abstract:
The development of the world of accounting requires every accountant to use a system to make financial statements. The number of accountants in each company has also become small, along with the development of financial statements that are already paperless. It is also experienced for a public accountant where every audit activity must be able to understand information technology. So that in every audit process, every client who uses a qualified financial system can be followed by the auditor concerned. This study aims to determine the influence of task complexity, budget time pressure, and auditor experience on audit quality. This study uses the understanding of information systems as a moderation variable to determine whether the relationship between the three variables can strengthen audit quality by understanding the information system for an auditor. This research was conducted at a Public Accounting Firm in Bali, with a sample determination method based on criteria. This study is looking for auditors with more than one year of experience as a sample of respondents. The regression tool used is moderation regression. The results of this study involved 56 respondents from 11 public accounting firms in Bali, understanding that the information system could not moderate the relationship of audit complexity to audit quality. Understanding information systems can weaken the relationship of time budget pressures to audit quality, and understanding information systems can also strengthen the relationship of work experience to audit quality.

Keywords: Task Complexity, Budget Time Pressure, Experience, Understanding of Information Systems, Audit Quality.

INTRODUCTION
Nowadays, competition between companies is increasing, accompanied by various problems faced by companies in Indonesia. In dealing with this problem, company managers need an accountant's services, especially a public accountant's (Saputra & Anggiriawan, 2021). An accountant, in this case, is an auditor, which is a profession whose one of its duties is to carry out an audit of the financial statements of a company and provide an opinion or opinion on the account balance in the financial statements, whether it has been presented reasonably by S.A.K. (Financial Accounting Standards) or PABU (Generally Accepted Accounting Principles) (Ashar, 2001). According to the researchers, the restrictions on respondents were carried out because of audit complexity, time budget pressure, and moderating variables of understanding the correct target information system for respondents to be used, as respondents were senior auditors and junior auditors (Arens, 1993). Because of those who often experience the complexity of audits, the pressure on time budgets is on senior and junior auditors. Likewise, on the variables of understanding
According to the auditor profession level, senior and junior auditors are below Partner and Manager, who generally get a more significant portion of duties (Saputra et al., 2019). Thus, when doing tasks assigned by superiors, senior and junior auditors sometimes experience audit complexity and time budget pressures determined by their superiors (Saputra & Anggiriawan, 2021). To help overcome the complexity and pressure of the time budget requires an understanding of the information system (Albrecht et al., 1981).

Behavioral theory is a science that studies human behavior. There are three main contributors to behavioral science: psychology, sociology, and social psychology (Greenberg & Baron, 1995). All three can explain and describe human behavior (Carcello et al., 1991). Human behavior itself is influenced by: 1) Character structure such as personality, habits, and behavior; 2) Social structure such as economic, political, and religious; 3) Group Dynamics (dynamic group), which is a combination and structure of character with social structure (Hudayati, 2002). Psychology and social psychology contribute a lot to the development of behavior, that is, personality, attitudes, motivation, perceptions, values, and learning (Gibson et al., 1996; Saputra et al., 2019).

In connection with the explanation above, this theory seeks to explain aspects of human behavior in organizations, especially auditors, examining how auditor behavior with the interaction between task complexity, time budget pressure, experience and understanding of information systems affects the quality of audits. In the context of the description provided above, the authors decided to conduct another research titled “The Effect of Audit Complexity of Budget Pressure Time and Auditor Experience on Audit Quality with an Understanding of Information Systems as a Moderate Variable”.

METHODS

A population is a group of people, events or anything with specific characteristics (Indriantoro & Supomo, 1999). The population in this study were senior auditors and junior auditors who worked at the Public Accountants in Bali. The sample, according to (Indriantoro & Supomo, 1999), is a portion of the members of the population selected using a specific process so that it can represent the population. In this study, the sampling technique was taken using the Purposive sampling method, with the criteria being an auditor with auditing experience of more than one year. The data collection method carried out in this study was to use the questionnaire method (Alhusin, 2002). Data is collected through a contact person. This method uses the distributed questionnaires that have been prepared in a structured manner, where some written questions are submitted to respondents to be responded to according to the conditions experienced by the concerned respondents. The analysis method is an instrument test of validity and reliability (Gujarati, 1997). Proceed to the classical assumption test contains descriptive statistics, normality test, and heteroskedasticity and ends with a moderation test.

RESULT AND DISCUSSION

Interaction of Understanding Information systems moderates the relationship of Audit Complexity to audit quality. Based on the results of this study, it can be seen that the significance value of the understanding of information systems is 0.671, which is above the level of significant 0.05. Thus hypothesis 4 states that understanding information systems has an insignificant effect on the audit quality. The next stage to test the fourth hypothesis, where the information system understanding variable becomes a moderation variable, can be seen from the results of the moderation test, where the Beta value is 0.224 with a significance level of 0.074, which is above the level of significant 0.05. These results prove that the information system understanding variables
cannot moderate the relationship between audit complexity and audit quality (Patten, 1995). In this study, it was proven that understanding information systems does not guarantee a reduction in the complexity of audits in the field (Kawisana et al., 2019). The audit report quality is not influenced by independent variables nor by their moderation variables (Locke & Latham, 1995; Wexley & Yulk, 1985).

**Interaction of Understanding Information systems moderates the relationship of Time budget pressures to audit quality.** The next stage to test the Fifth hypothesis, where the information system understanding variable becomes a moderation variable, can be seen from the results of the moderation test where the Beta value is -0.296 with a significance level of 0.022, which is below the level of significant 0.05. These results prove that the information system understanding variables can moderate by weakening the relationship between time budget pressures and audit quality. Based on this research, it is proven that understanding information systems can weaken the influence of time budget pressures on audit quality. Understanding the information system from the auditor proves the effectiveness of the audit completion because it can use the audit budget effectively and efficiently (Kawisana & Anggiriawan, 2020; Weiss, 1967). The stronger the auditor's understanding of the information system, the weaker the budget pressure in conducting an audit (Larasdiputra et al., 2019).

**Interactions Understanding Information systems moderate the relationship between Work experience to audit quality.** This stage is to test the sixth hypothesis, where the information system understanding variable becomes a moderation variable can be seen from the results of the moderation test where the Beta value is 0.336 with a significance level of 0.010, which is below the level of significant 0.05. These results prove that the variable understanding of information systems can be moderate by strengthening the relationship between work experience and audit quality (Pratiwi et al., 2020; Viator, 1999). An auditor's understanding of information systems has proven to strengthen the relationship between work experience and the quality of his audits (Robbins, 1995). The longer the working hours carried out by an auditor, the more understanding of the information system of each audit client so that the quality of the audit produced will be better (Robert & Kinicki, 1994).

**CONCLUSION**

This research provides a statement that auditors working in Bali’s public accounting firms have a good understanding of information systems. Based on the results of this study, the understanding of information systems can moderate the relationship of variables of time budget pressure (Saputra et al., 2019) and work experience to the quality of audits (Saputra & Kawisana, 2021). Although here, it is also proven that the understanding of information systems cannot moderate the relationship of task complexity to audit quality. In the future, in the form of research replication, should replace independent variables such as competence and motivation as new variables.

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