

The Effects of Remote Auditing, Work Stress, Intellectual Intelligence, and Professional Skepticism on Auditor Performance
(Survey on Auditors of Public Accounting Firms in Semarang, Indonesia)

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ABSTRACT

This study aims to analyze the influence of remote audits, work stress, intellectual intelligence, and professional skepticism on auditor performance. This research was conducted on the auditors of Semarang City. The research data was obtained using survey techniques with questionnaires. The sampling method used purposive sampling technique. The population in this study is all auditors who work at Public Accounting Firms in Semarang City. The population of this research was 290 auditors. The minimum sample obtained by slovin formula as many as 80 auditors. The results of this research showed: (1) Remote audits has a positive effect on auditor performance, (2) Work stress has a negative effect on auditor performance, (3) Intellectual intelligence has a positive effect on auditor performance, and (4) Professional skepticism has a positive effect on auditor performance. The implications of this research include, the performance of auditors is very important in supporting the quality of audits. There is a need for evaluation of auditor performance that is expected to be able to identify various obstacles when performing audit tasks.

Keywords: remote audit, work stress, intellectual intelligence professional skepticism, auditor performance

1. Introduction

Coronavirus Disease Pandemic 2019 (COVID-19) has had an impact on various lines of life both in terms of health, social society, education, and no exception to the world economy. The *International Monetary Fund* (IMF), through its June 2020 edition of the *World Economic Outlook* (WEO) Report, projects that global economic growth in 2020 will reach minus 4.9 percent. Based on IMF projections, Indonesia will experience economic growth to reach minus 1.5 percent.

The Indonesian government is making various efforts to mitigate the impact of the COVID-19 pandemic. The existence of large-scale social restrictions (PSBB) policies affect community activities, especially business activities that ultimately have an impact on the economy. As a result, many companies stopped operating and impacted on the termination of employment rights (layoffs) of their workers.

The impact of the emergence of the COVID-19 pandemic has not been seen in the financial performance of 2019, but only seen in the first quarter of 2020. PT Bursa Efek Indonesia (IDX) stated that only 82 out of 682 companies have delivered financial performance in the first quarter of 2020. The Financial Services Authority (OJK) provides a relaxation of the limit on the submission of financial statements until May 2020. As a result, there are only 370 companies that submitted audit financial statements in 2019 (Pratomo, 2020).

The COVID-19 pandemic also has an impact on the increased risk of material misstatements in financial statements, especially in management assertions. The high level of uncertainty in both macroeconomic and micro-economies led to significant changes to the initial consideration of the risk of material misstatements that had previously been identified (Indonesian Institute of Public Accountants, 2020).

The auditor in carrying out his duties requires audit evidence used for conclusions. At the time of this pandemic there were limitations in obtaining audit evidence. The existence of limitations in assignments in the field during the COVID-19 pandemic affects the collection of audit evidence. The enactment of PSBB has an impact on limited travel access both auditors and clients (Fatmasari, 2020).

The performance of auditors during the COVID-19 pandemic experienced several obstacles. Lack of coordination and unclear role and responsibility can result in overlap and confusion in carrying out their duties. Deficiencies in information collection and systematic data handling also hamper auditor performance (Goldsworth et al., 2020).

In supporting the quality of audits, auditors are required to pay attention to their performance in dealing with various impacts caused, especially due to the COVID-19 pandemic. One of them is by doing a remote audit approach (*remote audit*). Remote auditing is one of the audit approaches listed in ISO 19011:2018 Annex A1. To achieve audit objectives, the remote audit approach provides more flexibility (ISO & IAF, 2020).

Auditor performance is also affected by the onset of stress while working. Stress is one part of human life that cannot be avoided because it can occur at any time in humans. When expected desires don't match reality, humans tend to experience stress (Massie, Areros, and Rumawas, 2018). Research conducted by (Nugroho & Martaseli, 2016) states that auditor performance is affected by stress with moderate categories. The auditor's performance decreases when the auditor's stress increases. The work equipment and time indicator is the dominant indicator in influencing work stress.

Another factor that influences the performance of auditors is intellectual intelligence (Yusuf, Sukarmanto, and Purnamasari, 2018) suggest that the quality between individuals is distinguished based on their general ability, namely intellectual intelligence. Intellectual

intelligence is categorized into two, namely *specific ability* and *general cognitive*. *Specific ability* is able to measure the results of a person's performance. Someone who has *general cognitive* is considered to be better at doing a job. A person's cognitive ability is a measuring tool to see a person's performance in the future.

When carrying out his duties, the professional skepticism of an auditor that refers to the professional code of ethics and applicable professional standards needs to be improved. In carrying out its responsibilities, when conducting professional activities and providing professional services an auditor is required to act carefully and thoroughly (Indonesian Institute of Public Accountants, 2020). Research conducted by (Ardaleni & Suputra, 2018) states that professional skepticism has a positive influence on the quality of auditor performance.

In response to current pandemic conditions and varying or inconsistent results in some previous studies, it is encouraging to examine more about the effects of work stress, intellectual intelligence, and professional skepticism on auditor performance. This study adds remote audit variables because remote auditing is one of the alternative procedures used in response to the COVID-19 pandemic conditions.

The selection of auditors in Semarang City as the object of research is based on preliminary observations made by (M. A. Putri, 2018) which showed that most auditors working on KAP in Semarang City experienced a decrease in performance. The decline in auditor performance is evidenced by the results of the Financial Examination Results Report (LHP) in 2016 and 2017. In addition, there are 34 KAP spread across Central Java and 28 of them are in Semarang City (IAPI, 2020). This shows that the city of Semarang is relevant to be used as an object of research because it represents about 80 percent of the total KAP located in Central Java.

Based on the exposure, the purpose of the study was to find out whether remote auditing, work stress, intellectual intelligence, and professional skepticism would affect auditor performance. The study used closed and open questionnaires to collect respondents' answer data.

2. Literature Review and Hypotheses Development

2.1 Attribution Theory

Attribution theory explains how we judge people differently, depending on the cause of a particular behavior. Basically, attribution theory indicates whether an individual is responsible for a behavior (internal cause) or whether something outside the individual is causing the behavior (external cause). Internally caused behavior is under the personal control of the individual meaning, a person engages in the behavior. Externally caused behavior caused by

outside influences means that a person has no control over behavior under certain conditions (S. Robbins, 2010).

Auditor Performance

Auditor performance is the completion of auditors' duties and obligations within a certain period. According to (Nuraini, 2016) the auditor's performance is the result of work that has been achieved by the auditor in accordance with the capability, commitment to his obligations, and encouragement as a parameter in measuring the auditor's job satisfaction.

Remote Audit

Remote auditing is one of the audit methods described in ISO 19011:2018 Annex A1. Remote auditing uses Information and Computer Technology (ICT) in collecting information, interviewing clients, etc. if conventional (face-to-face) methods are not possible (ISO &IAF, 2020).

Work Stress

Work stress is a relationship between self-capacity and work stressors that have an influence on positive or negative responses. If there is a positive response, then stressors are a boost for employees. If there is a negative response, stressors are a pressure for employees (Bachroni &Asnawi, 1999).

Intellectual Intelligence

Intellectual ability is the ability needed to perform mental activities such as thinking, reasoning, and problem solving. Some people place a high value on intelligence. People who have high intelligence tend to achieve a higher level of education and will appear as leaders of a group (Robbins &Judge, 2013).

Professional Skepticism

Professional skepticism is an important evaluation of audit evidence that includes questioning a thought and being careful of conditions that show symptoms of misstatement due to fraud or error. To detect financial statements containing material misstatements, an auditor is required to conduct planning and implementation of audits with professional skepticism (Indonesian Institute of Public Accountants, 2014).

2.2 Hypotheses Development

Influence of Remote Audit on Auditor Performance

Remote auditing, otherwise known as virtual auditing, is a method of conducting remote audits using electronic media such as video conferencing, telephone, and email to obtain audit evidence as done during an audit at the audit site (Jarvis, 2020)..

The results of research conducted by (Eulerich, Wagener, and Wood, 2021) in 271 internal auditors in Germany, stated that an average of 24 percent of annual audit plans in 2020 should be postponed and 11 percent had to be canceled due to COVID-19. The rest of the audit plan that should have been implemented should be redirected using remote audit procedures. Some audit areas show that the use of remote audit procedures is considered more practical.

The results of the study (D. G. Putra, 2021) stated that remote auditing is an alternative in conducting audit activities, especially during the COVID-19 pandemic. Remote auditing can be applied during the inspection process. Remote auditing is able to improve the process in detecting *fraud (fraud)* more optimally.

Research related to remote audits to date has not been done much by researchers. Several research journals that have been mentioned are known that no one specifically discusses the influence of remote audits on auditor performance. Research on the effect of remote audits on auditor performance has not been found because this research is a new topic.

Based on the above explanation, the hypotheses formulated are:

H₁: Remote audits have a positive effect on the auditor's performance.

Effect of Work Stress on Auditor Performance

(Nilamsar, Rahardjo, and Ruhana 2016) state that stress is a pressure that employees feel while working. Stress can be seen from unstable emotions, anxiety, increased blood pressure, and experiencing indigestion. If while working employees are unable to deal with changes around them, it can cause stress.

The results of the study (Panjaitan & Jatmiko, 2014) stated that work stress negatively affects the performance of auditors. Research (Nugroho & Martaseli, 2016) states that work stress negatively affects the performance of auditors. Based on the above explanation, the hypotheses formulated are:

H₂: Work stress negatively affects the auditor's performance.

Influence of Intellectual Intelligence on Auditor Performance

A person of electrical intelligence is able to work quickly, is sensitive to something new, records and stores information objectively, and is able to perform numerical calculations. Intellectual intelligence uses logical thinking to find accurate, and objective truths. A person with intellectual intelligence is also able to analyze the possible risks that occur as well as the consequences of each decision-making (Y. S. Putri, 2016)..

The results of the study (K. A. S. Putra & Latrini, 2016),, (Andika & Martini, 2017),and (Pratiwi & Suryanawa, 2020) showed that there is a significant positive influence between intellectual intelligence and auditor performance.

Based on the above explanation, the hypotheses formulated are:

H₃: Intellectual intelligence has a positive effect on the auditor's performance.

Influence of Professional Skepticism on Auditor Performance

Professional skepticism is influenced by the nature of the individual (ethical attitudes and values) and the level of competence (knowledge) of the individual conducting the audit. The presence of education, training, and experience also influences professional skepticism. Professional skepticism in teams is also influenced by the actions of company leaders, partner engagement, corporate culture, and corporate environment (IAASB, 2016)..

The results of the study (Ardaleni &Suputra, 2018) and (Prasetya, 2019) showed that professional skepticism had a positive and significant influence on auditor performance. The results of the study (Sari et al., 2018) showed that auditors who have a professional skepticism have a higher ability to find misstatements than auditors who do not have professional skepticism.

Based on the above explanation, the hypotheses formulated are:

H₄: Professional skepticism has a positive effect on the auditor's performance.

3. Research Method

The type of research used in this research is quantitative research. This research was conducted at 28 Public Accounting Firms (KAP) located in the Semarang City area. Sampling techniques use *purposive sampling* techniques. The study sample was obtained by 85 auditors. Data analysis using SPSS version 25.

Measurement of Variables

Dependent Variable

The performance of the auditor according to (Trisnaningsih, 2007) is the implementation of the task of assessment by public accountants objectively on a company or organization's financial statements. It aims to determine a financial statement presented reasonably in all material matters, financial position, and business results of the company in accordance with generally accepted accounting principles.

Independent Variables

Remote Audit

Remote auditing is used when face-to-face methods are not possible which refers to the use of Computer Information Technology (ICT) in collecting information, interviewing clients, etc. Remote auditing is also called virtual auditing. Virtual auditing is a series of digital and nondigital-based audit activities in taking part or all decisions (ISO & IAF, 2020).

Work Stress

According to (Tewal et al., 2017) work stress is a condition that arises from the interaction between humans and their work that is characterized by changes in human behavior to deviate from their normal behavior. The cause of work stress can come from individuals, groups, organizations, or external factors of the work environment.

Intellectual Intelligence

Intellectual intelligence according to (Yenti et al., 2014) is an ability to perform various activities to think, reason, and solve a problem. Intellectual intelligence is focused on thinking skills.

Professional Skepticism

According to the *International Auditing and Assurance Standards Board (IAASB)*, professional skepticism is an attitude that includes the mind questioning something, being alert to conditions that allow for errors such as fraud, and critical evaluation of evidence. *The Public Company Accounting Oversight Board (PCAOB)* states that an auditor must use his or her knowledge, skills, and abilities in carrying out his or her professional obligations as a public accountant (IESBA, 2018)..

Data Analysis Techniques

The analysis used in this study, includes research instrument tests, descriptive statistical analysis, classical assumption tests, multiple regression analysis, *goodness of fit tests*, and hypothesis testing (ttest) using *the Statistical Package for Social Science (SPSS) Version 25.0* application.

4. Results

Description of Research Data

The object in this study is an auditor who works at the Public Accounting Firm (KAP) in Semarang City, which is as many as 290 auditors. The sampling technique in this study is *purposive sampling*. Auditors who were willing to accept the questionnaire numbered 88, while 202 other auditors rejected questionnaires because many *worked from home* during the COVID-19 pandemic and the busy audit schedule in their respective offices. A total of 83 questionnaires were shared directly and five other questionnaires were shared through *google form*. The study was conducted in May-July 2021. Here is presented a summary table of questionnaire dissemination data:

Table 1. Questionnaire Deployment Data

No.	Information	Sum	Percentage
1.	Questionnaires distributed	88	100%
2.	Questionnaires that don't come back	(10)	11,36%
3.	Returning questionnaires	78	88,63%
4.	Questionnaires that cannot be processed	(19)	21,59%
5.	Questionnaires that can be processed	59	67,04%

Descriptive Statistical Analysis

Descriptive statistical analysis in this study included minimal value, maximum, mean, and standard deviation. The analysis was conducted using the SPSS program version 25. Here is a descriptive statistical analysis of each variable's data:

Table 2. Results of Descriptive Statistical Analysis

Variable	N	Min	Max	Mean	Standard Deviation
Y	59	17	35	24,57	4,706
X ₁	59	13	27	19,20	3,305
X ₂	59	11	48	23,50	7,925
X ₃	59	29	45	35,59	4,239
X ₄	59	36	60	47,92	3,614

Research Instrument Test

Test the Validity of the Instrument

Validity is a measurement that indicates the degree of validity of an instrument. A valid instrument is one that can be used to measure what to measure (Sugiyono, 2013). Remote audit variables, work stress, intellectual intelligence, and professional skepticism have valid criteria on all question items because they have a calculated r value $> r$ table (0.349).

Instrument Reliability Test

Reliability tests show the level of trust or reliability of an instrument as a data collection tool (Arikunto, 2014). *Cronbach Alpha* scores on remote audit variables of 0.737, work stress by .933, intellectual intelligence of 0.757, professional skepticism of 0.795, and auditor performance of 0.774. Therefore, it can be concluded that all the questions in this study questionnaire are reliable because they have a *Cronbach Alpha* value of > 0.70 .

Classic Assumption Test

Normality Test

Based on normality testing using *the Kolmogorov-Smirnov test* obtained asymp value. Sig. (2-tailed) of .200. The value of 0.200 is greater than 0.05 so it indicates the regression model is worth using because it meets the assumption of normality.

Linearity Test

Based on linearity testing obtained the significance value of *deviation form linearity* of remote audit variables by 0.093, work stress by 0.063, intellectual intelligence by 0.415, and professional skepticism by 0.544. The value indicates more than the significance value of 0.05. This indicates that there is a linear relationship between a free variable and a bound variable.

Multicollinearity Test

Based on multicollinearity testing obtained the results of calculation of tolerance value of remote audit variables of 0.898, work stress by 0.896, intellectual intelligence by 0.800, and professional skepticism by 0.799. Each of these independent variables has a *tolerance* value of no less than 0.1. Vif scores on remote audit variables were 1,113, work stress was 1,116, intellectual intelligence was 1,250, and professional skepticism was 1,251. Each of these independent variables has a VIF value of less than 10. Thus, it can be concluded that between the variables of remote auditing, work stress, intellectual intelligence, and professional skepticism there is no multicollinearity.

Heteroscedasticity Test

Based on heteroscedasticity testing, the results of the calculation of the significance value of the remote audit variable are 0.176, work stress is 0.108, intellectual intelligence is 0.427, and professional skepticism is 0.139. Each of these independent variables has a significance value of more than 0.05. Thus, it can be concluded that there is no heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

Table 3. Results of Multiple Regression Analysis Test, Coefficient of Determination Test, and F . Test

Variable	Regression Coefficient	t _{hitung}	Significance
Constant	3,486	0,358	0,722
X ₁	0,303	2,289	0,026
X ₂	-2,066	-	0,008
		2,747	
X ₃	0,565	5,204	0,000
X ₄	0,366	2,921	0,005
R square = 0.597			
Adjusted R ² = 0.568			
F count = 20.030			
Significance F = 0.000			

Based on table 20, the following multiple regression equation is obtained:

$$Y = 3,486 + 0,303X_1 - 2,066X_2 + 0,565X_3 + 0,366X_4$$

Goodness of Fit Test

a. Coefficient of Determination Test

Table 3 shows that the coefficient of determination (Adjusted R-Square) is 0.568. This value means that the remote audit variable, work stress, intellectual intelligence, and professional skepticism can influence the auditor's performance variable by 56.8%. The remaining 43.2% is explained by other variables.

b. F Test

Table 20 shows that the calculated F value is 20.030 with a significance level of 0.000. The calculated F value (20.030) is known to be greater than F table (2.773) and the significance probability value (0.000) is less than 0.05. Thus, the regression models for the variables of remote auditing, job stress, intellectual intelligence, and professional skepticism were found to be fit.

Hypothesis Testing (t Test)

a. Hypothesis Testing 1

Hypothesis 1 states that remote audit has a positive effect on auditor performance. Based on table 20, obtained the value of significance level is 0.026. The significance level for the first hypothesis shows a value less than 0.05. Thus, hypothesis 1 is accepted.

b. Hypothesis Testing 2

Hypothesis 2 states that work stress has a negative effect on auditor performance. Based on table 20, obtained the value of significance level is 0.008. The significance level for the second hypothesis shows a value less than 0.05. Thus, hypothesis 2 is accepted.

c. Hypothesis Testing 3

Hypothesis 3 states that intellectual intelligence has a positive effect on auditor performance. Based on table 20, obtained the value of significance level is 0,000. The significance level for the third hypothesis shows a value less than 0.05. Thus, hypothesis 3 is accepted.

d. Hypothesis Testing 4

Hypothesis 4 states that professional skepticism has a positive effect on auditor performance. Based on table 20, obtained the value of significance level is 0.005. The significance level for the fourth hypothesis shows a value less than 0.05. Thus, hypothesis 4 is accepted.

5. Discussion

Effect of Remote Audit on Auditor Performance

The results show that the hypothesis that remote audit has a positive effect on auditor performance is accepted. The demographics of the respondents show that 64.2% of auditors in Semarang City have used remote auditing. That is, most auditors have used remote auditing in carrying out audit tasks.

This research is supported by attribution theory which states that there are two factors (external and internal) that can influence a person's behavior. Based on the consensus aspect that needs to be considered to determine whether a behavior is caused internally or externally, it can be seen through how a person behaves when facing the same conditions as others. In the current pandemic conditions, most auditors use remote auditing in carrying out their audit tasks. This shows that the level of consensus is high so that the performance of an auditor is influenced by external factors, namely remote

auditing.

The results of this study are supported by Marc Eulerich, Martin Wagener, and David Wood (2021). The results of his research indicate that the auditor will have a higher performance if the audit uses remote audit procedures.

The Effect of Job Stress on Auditor Performance

The results showed that the hypothesis that job stress had a negative effect on auditor performance was accepted. The demographics of the respondents showed that as many as 79.7% were junior auditors. Junior auditors experience higher work stress because they are relatively new to the world of work (fresh graduates).

This research is supported by attribution theory which states that there are two factors (external and internal) that can influence a person's behavior. Based on the distinctiveness aspect that needs to be considered to determine whether a behavior is caused internally or externally, it can be seen through the way a person behaves when in different conditions. If the behavior is considered normal then it is an internal factor but if it is unusual then it is an external factor. In the current pandemic conditions, most auditors experience a lot of pressure both in terms of time pressure, client pressure, overjob, work environment, and working hours that exceed normal limits. This condition is a common thing experienced by auditors when working. This shows that work stress is an aspect of distinctiveness so that,

The results of this study are supported by (Panjaitan & Jatmiko, 2014), (Nugroho & Martaseli, 2016), and (Pesireron, 2016). The results of his research indicate that the performance of auditors will decrease if they experience stress at work. These results indicate that the higher the work stress level of an auditor, the lower his performance at the KAP where the auditor works.

The Effect of Intellectual Intelligence on Auditor Performance

The results showed that the hypothesis that intellectual intelligence had a positive effect on auditor performance was accepted. The demographics of the respondents showed that as many as 76.3% of auditors had taken a bachelor's degree. That is, most auditors have intellectual advantages both theoretically and applied.

This research is supported by attribution theory which states that there are two factors (external and internal) that can influence a person's behavior. Based on the consistency aspect that needs to be considered to determine whether a behavior is caused internally or externally, it can be seen through a person's consistent behavior from one condition to another. If a behavior is more consistent then it is an internal factor, but if it is not consistent then it is an external factor. The intellectual intelligence of the auditor is a behavior that is carried out consistently when the auditor carries out his duties. This shows that intellectual intelligence is a factor from within (internal) that affects the performance of auditors.

The results of this study are supported by (KAS Putra & Latrini, 2016), (Andika & Martini, 2017), and (Pratiwi & Suryanawa, 2020). The results of his research show that if an auditor has a higher intellectual intelligence, his performance will increase.

Effect of Professional Skepticism on Auditor Performance

The results showed that the hypothesis stating that professional skepticism had a positive effect on auditor performance was accepted. The demographics of the respondents indicate that 47.5% of auditors have worked for one to two years. A total of 62.7% of auditors have performed audit assignments on average one to three assignments in one year. This shows that the longer the tenure and the number of assignments handled, the better the quality of the audit produced.

This research is supported by attribution theory which states that there are two factors (external and internal) that can influence a person's behavior. Based on the consistency aspect that needs to be considered to determine whether a behavior is caused internally or externally, it can be seen through a person's consistent behavior from one condition to another. If a behavior is more consistent then it is an internal factor, but if it is not consistent then it is an external factor. The attitude of professional skepticism that the auditor has is a behavior that is carried out consistently when the auditor carries out his duties. Professional skepticism is needed to improve an analysis to be sharper and more well-founded. In addition, professional skepticism is also needed so that the auditor is able to be objective and not easy to believe if there is no supporting evidence. This shows that professional skepticism is an internal factor that affects auditor performance.

The results of this study are supported by (Ardaleni & Suputra, 2018), (IDMAP Putra & Sintaasih, 2018), and (Prasetya, 2019). The results of his research show that if an auditor has a higher attitude of professional skepticism, his performance will increase.

6. Conclusion

Based on the results of research that has been carried out regarding the effect of remote auditing, work stress, intellectual intelligence, and professional skepticism on auditor performance, it can be concluded as follows: 1) Remote auditing has a positive effect on auditor performance, 2) Job stress has a negative effect on auditor performance, 3) Intellectual intelligence has a positive effect on auditor performance, and 4) Professional skepticism has a positive effect on auditor performance.

This study has several limitations, namely:

- a. Adjusted R-Square results show 0.568. This means that 43.2% is explained by other variables. Further research is suggested to add other variables such as emotional intelligence, independence, professionalism, etc.
- b. This research was conducted during the peak season for KAPs, namely January-April, resulting in several KAPs refusing to accept questionnaires. The implementation of work from home and the busyness of auditors also resulted in many auditors not being able to fill out the questionnaire and the time for returning the questionnaire was quite long. Moreover, the questionnaire used is also an open or qualitative questionnaire.

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