

The Relationships between Task Complexity and Audit Quality: Mediating Role of Professional Commitment

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Abstract

Background and Aim: The aim of this study was to explore the relationships between task complexity and audit quality with considering the mediating role of professional commitment.

Methods: The statistical population consisted of all auditors from the National Audit Office, totaling approximately 1500 individuals. A sample size of 305 individuals was determined using Cochran's formula. To account for potential confusion or non-response to the questionnaire, 368 questionnaires (23 questionnaires per 16 provinces) were distributed based on the recommendation of the Accounts Court and supervisors. Ultimately, 308 completed questionnaires were collected. Standard questionnaires were used to collect data. Pearson correlation test and the structural equation modeling were used for data analysis.

Results: Results revealed that task complexity significantly affected audit quality. Moreover, task complexity significantly affected professional commitment. Furthermore, professional commitment affected audit quality. Finally, professional commitment has significantly mediated the relationship between task complexity and audit quality. Results of model fit indicated that the research model has good fit.

Conclusion: In order to elevate the standard of audit quality, particularly in terms of objectivity, management or the audit committee could offer and facilitate training programs aimed at improving technical skills, professional diligence, and independence. This approach would contribute to the auditors' sense of recognition, advancement, and reward, ultimately leading to improved audit performance.

Keywords: Task Complexity, Audit Quality, Professional Commitment, Accounters

Introduction

The concerns surrounding long-term audit relationships in the realm of auditor independence and audit quality have prompted the establishment of regulations mandating auditor rotation to mitigate these concerns (Ghani, et al. 2019; Marzuki et al. 2017; Shambayati & Shahrazi, 2023). However, despite efforts to limit long-term relationships, there remains inconsistent management behavior. Enhancing and advancing audit quality can foster public trust in the accuracy and equity of financial statements, bolstering public confidence. Moreover, the nature and boundaries of audit quality standards can establish protocols within organizations that are influenced by various costs. A professional and autonomous auditor can enhance transparency in both public and private sectors, playing a crucial role in overseeing and regulating accounting and financial operations while enhancing the clarity of financial statement disclosures. Impartiality is a fundamental ethical principle in the auditing profession, yet this neutrality is increasingly being called into question (Braun, 2000; Noviyanti, 2008; Iskandar et al. 2022; Kiyamaz, 2020; Rezaee, 2010). An auditor is deemed impartial when devoid of bias, conflicts of interest, and undue external influences that may compromise professional judgment. To maintain impartiality, auditors must maintain financial and intellectual independence from their clients. This impartiality and

independence are indispensable to the auditing profession, as without them, the profession cannot fulfill its objectives (Balkaran, 2008; Koswara, Kustiani, & Harmono, 2023).

When financial information and audit of financial statements can be relied upon to measure financial events in an unbiased way and improve audit quality. The audit process includes a combination of social, economic and psychological factors (Amlayasa & Riasning, 2022; Ikbali et al. 2020; Fitrawati & Maryani, 2017). Because by creating confidence and trust in the society, it helps to create the required stability in social relations, and in fact, this issue expresses the auditor's social role (Dzikrullah, et al. 2020; Shambayat, 2022). Also, auditors play their economic role in the decision-making of individuals and organizations about economic consequences with importance in the use of information and ultimately serve the personal economic and social interests of individuals and organizations (Dimitrova & Sorova, 2016; Harber, & Marx, 2020; Jan, 2018; Mubako & O'Donnell, 2018). The financial crises of the past few decades in Iran and outside of Iran have led to the bankruptcy of large companies and have plunged the accounting and auditing profession into astonishment and worry (Popova, 2013; Glover & Prawitt, 2014; Jaya, Irene, & Choirul, 2016). Meanwhile, the mission of independent auditing is to create trust and peace of mind for users of financial statements, and in fact, it gives credibility to financial statements and creates added value for users (Agustina et al. 2021; Humpherys et al. 2011; Kawisana & Yudiasra, 2022). An independent audit ensures that the information in the financial reports is presented fairly and reliably. Therefore, audit quality is considered the most important issue for the developers of audit standards. Recent financial scandals in the world have raised concerns about the reliability of financial statements, and these scandals and their consequences are the main reason for paying more attention to the quality of financial statements (Fabiianska, et al. 2021; Lee et al. 2016). In addition, the pressure of financial crises on many countries of the world in recent years has increased the demand for high quality auditing (Djaddang & Lysandra, 2022; Masten, 2001; Kusumawati, & Syamsuddin, 2018). After the recent financial scandals and bankruptcy and the discovery of fraud in some prominent companies in the world, a lot of attention was paid to audit issues, including audit independence, which led to the approval of the Sarbanes-Oxley Act in 2002 (Apriliansa & Agustina, 2017; Rezaei, Safari Gerayli & Abdollahi, 2021; Nolder, & Kadous, 2018). Instead of focusing on reporting details, this law has focused on corporate governance and auditing and internal control statements (Alzeban, 2019; Ghozali, 2001; Pawitra, & Suhartini, 2019; Rezaei Pitenoey, & Abdollahi, 2019). According to the report of the International Transparency Organization, Iran's position in terms of the perception of corruption compared to 2017, which was ranked 130 among 176 countries, this position dropped eight places in 2018 to rank 138 among 180 countries of the world (Atmaja & Sukartha, 2021; Hogan, et al. 2008; Said, & Munandar, 2018). Corruption perception index shows the extent of corruption among government officials and politicians. The high risk of political corruption for public sector auditors is an issue that must be considered when conducting performance audits. Since auditors are considered to be the front line of fighting corruption and money laundering, how to reflect financial violations in audit reports has always been a controversial issue. Hence, the aim of this study was to explore the relationships between task complexity and audit quality with considering the mediating role of professional commitment.

Methods

In terms of the purpose of the research, the current research is applied and based on the method, it is descriptive-survey. In this research, in order to collect information about the literature of the subject and the background of the research, the library method has been used, which includes the review of existing research related to the subject, the study of related Latin and Farsi books and articles, as well as the use of the Internet. In order to experimentally examine the research hypotheses and test them, the field method was used. Therefore, a questionnaire was designed and used to collect data (Djaddang & Lysandra, 2022; Masten, 2001; Kusumawati, & Syamsuddin, 2018). In this research, in order to test the hypotheses, structural equation modeling technique was used under 2PLs software and 22Spss software was used to check the status of demographic variables, the frequency distribution of demographic variables including gender, age, marital status, education, job field work experience. In this research, the variables of professional development with the components of organizational culture, learning motivation and educational advantage, audit independence with the components of individual and organizational independence and audit quality with the components of management and leadership, professional quality, goal and mission and customer value, They are hidden variables that have been measured through a questionnaire so that the score obtained from the questions related to each hidden variable describes that variable operationally.

The statistical population consisted of all auditors from the National Audit Office, totaling approximately 1500 individuals. A sample size of 305 individuals was determined using Cochran's formula. To account for potential confusion or non-response to the questionnaire, 368 questionnaires (23 questionnaires per 16 provinces) were distributed based on the recommendation of the Accounts Court and supervisors. Ultimately, 308 completed questionnaires were collected. It is not feasible to determine the exact sample size for the structural equation model, as any number below that threshold is considered highly unfavorable.

The research data and measurement models were validated using KMO and Bartlett tests. A convergent validity index exceeding 0.7 confirms the similarity and internal validity of the measurement models, as observed in this study with a value of 0.71. Additionally, Cronbach's alpha test was employed to assess the reliability of the research variables. A value greater than 0.2 indicates satisfactory reliability, with the results of the test for the research variables yielding 0.15, further supporting the reliability of the questions associated with each variable.

Results

Descriptive data are presented in Table 1. Descriptive results show that in general the level of task complexity is higher than the average. However, audit quality and professional commitment were at medium level. The results of Kolmogorov-Smirnov tests revealed that all variables were normally distributed (all $P > 0.05$). Results of Independent t tests showed that there were no significant differences between men and women in all variables of the study.

Table 1. Descriptive data

	task complexity	audit quality	professional commitment
Mean	41.08	33.94	28.47
SD	4.58	3.85	2.07

Bivariate relationships between task complexity with audit quality and professional commitment are demonstrated in Table 2. Results revealed significant direct relationship between task complexity and audit quality ($P < 0.001$). Moreover, task complexity was directly and significantly associated with professional commitment ($P < 0.001$). Finally, professional commitment was directly and significantly associated with audit quality ($P < 0.001$).

Table 2. Results of bivariate relationships between variables

	1	2	3
1. task complexity	-		
2. audit quality	r=0.668 P<0.001	-	
3. professional commitment	r=0.574 P<0.001	r=0.689 P<0.001	-

Table 3 and Figure 1 show the results of structural equation modelling. Results revealed that task complexity significantly affected audit quality ($T=6.584$). Moreover, task complexity significantly affected professional commitment ($T=5.489$). Furthermore, professional commitment affected audit quality ($T=6.580$). Finally, professional commitment has significantly mediated the relationship between task complexity and audit quality ($P < 0.001$). Results of model fit are presented in Table 4 and indicated that the research model has good fit.

Table 3. Results of structural equation modelling

Path	β	T-value
1 task complexity => audit quality	0.628	6.584
2 task complexity => professional commitment	0.540	5.489
3 professional commitment => audit quality	0.639	6.580
	Z	P-value
4 task complexity => professional commitment => audit quality	6.987	P<0.001

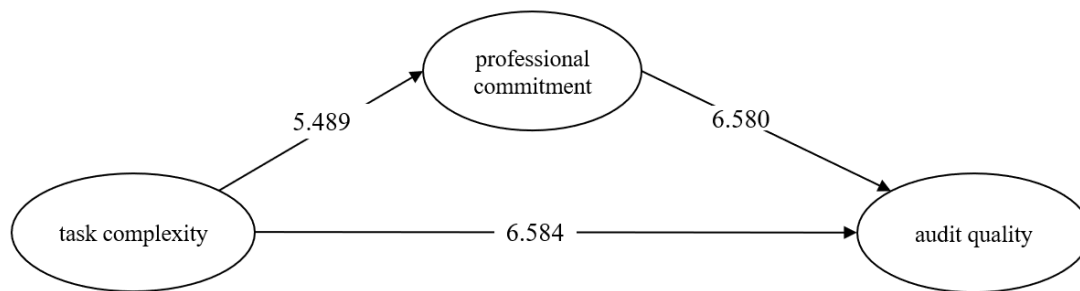


Figure 1. Structural equation modelling in the form of T-values

Table 4. Results of model fit

Index	Optimal Range	Obtained Value	Conclusion
RMSEA	< 0.08	0.07	Good fit
X ² / df	< 3	2.95	Good fit
RMR	Closer to 0	0.02	Good fit
NFI	> 0.9	0.96	Good fit
CFI	> 0.9	0.95	Good fit

Discussion

The aim of this study was to explore the relationships between task complexity and audit quality with considering the mediating role of professional commitment. Results revealed that task complexity significantly affected audit quality. Moreover, task complexity significantly affected professional commitment. Furthermore, professional commitment affected audit quality. Finally, professional commitment has significantly mediated the relationship between task complexity and audit quality. It is believed that the rise in technostress has led independent auditors to become more committed to their profession, as it reduces the negative impact of the proactive approach and the excessive technology load (Ghani, et al. 2019; Marzuki et al. 2017; Shambayati & Shahrizi, 2023). Employees strive harder to cope with their growing stress, enabling them to quickly adapt to changes. This is believed to enhance job satisfaction and employee commitment. The outcome is attributed to the fact that stress's detrimental impact takes precedence over its ability to motivate. Conversely, professional dedication is viewed as a crucial element in enhancing job performance, fostering work motivation, alleviating work-related stress, and consequently improving individual work performance and the quality of work produced. Consequently, the study concludes that high professional commitment will lower employee turnover rates, boost motivation, and enhance performance. These findings align with previous research indicating that employees' professional commitment positively influences their job performance. Effectively functioning in the workplace can transform drawbacks into advantages, leading to increased job satisfaction and professional commitment (Alzeban, 2019; Ghozali, 2001; Pawitra, & Suhartini, 2019; Rezaei Pitenoeei, & Abdollahi, 2019). Managers and business owners who wish to mitigate the adverse effects of organizational stress in their companies can address this issue by offering comprehensive training, continuous learning opportunities, and sufficient technical and organizational support. Another finding of the study is that professional commitment enhances individual work performance and audit quality. In light of these results, it may be necessary to conduct research aimed at enhancing job satisfaction and professional commitment among independent auditors in all relevant institutions, incentivizing independent auditors in various ways, and implementing a reward system, as this will lead to improved individual work performance and audit quality (Fitrawati & Maryani, 2017).

The discovery suggests that an increase in budget time pressure leads to a decline in the performance of internal auditors in the government. The auditor's experience of budget time pressure during the audit program can influence their conduct, potentially leading to the omission of certain audit procedures and dysfunctional behavior, ultimately diminishing the quality of the audit. The findings revealed that the level of difficulty in the task positively impacted the performance of auditors, albeit insignificantly (Popova, 2013; Glover & Prawitt, 2014; Jaya, Irene, & Choirul, 2016). This suggests that task complexity has a tendency to enhance the efficiency of functional auditors in Gorontalo Province. One contributing factor is that the tasks assigned to government internal auditors in Gorontalo are typically repetitive and structured, making it easier for auditors to handle them. Moreover, government internal auditors in Gorontalo are accustomed to dealing with challenging tasks, such as working with audit documents, information, and pertinent evidence, without experiencing significant difficulties in the process. There is evidence indicating the importance of auditors' perception of self-efficacy in ensuring high-quality audits. The data shows that auditors generally have a strong sense of self-efficacy. It is

recommended that auditors maintain or enhance their levels of self-efficacy, especially in terms of efficacy and supervision. They tend to prefer less close supervision, less frequent feedback on their performance, and less frequent feedback on their preferred supervision style (Atmaja & Sukartha, 2021; Hogan, et al. 2008; Said, & Munandar, 2018). Therefore, in order to boost self-efficacy levels, particularly in terms of efficacy and supervision, management or the audit committee should review and reassess the level of supervision provided, as it directly impacts the working environment for auditors. Additionally, in terms of how auditors perceive audit quality, it is evident that auditors demonstrate a strong commitment to maintaining or enhancing audit quality, especially in terms of objectivity and performance. Auditors are motivated by the prospect of advancement, recognition, and rewards from the audit committee or management, and are less inclined to welcome assessments of their performance by external parties. Therefore, in order to elevate the standard of audit quality, particularly in terms of objectivity, management or the audit committee could offer and facilitate training programs aimed at improving technical skills, professional diligence, and independence (Amlayasa & Riasning, 2022; Ikbal et al. 2020). This approach would contribute to the auditors' sense of recognition, advancement, and reward, ultimately leading to improved audit performance.

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