

An Analysis Of The Influence Of Auditor Professional Skepticism And Effort On Audit Judgment Performance

Muhsin

Universitas Tanjungpura, 78124, Kalimantan Barat, Indonesia

Email: muhsin@ekonomi.untan.ac.id

Abstract: The objective of this research is to examine the influence of auditors' professional skepticism and effort on audit judgment performance at Badan Pemeriksa Keuangan Republik Indonesia (BPK RI). The sample in this study consisted of auditors from level I to VII. Data was collected using the survey method and the purposive sampling technique. The data collected in this study came from 90 respondents and was tested using the SEM analysis technique on Warp PLS 7.0 program. The findings revealed that the auditor's professional skepticism and effort had a positive and statistically significant influence on audit judgment performance (with probability $p < 0.05$). This research corresponds to Carpenter (2007) which states that auditors who have professional skepticism when dealing with high-risk clients will always modify audit procedures in order to achieve audit judgment performance. This suggests that auditors who have professional skepticism will be more critical in conducting audit performance assessments.

Keywords: Auditors' professional skepticism, efforts, audit judgment performance

1. INTRODUCTION

Audit, inspection, and investigation bodies have all played significant roles as oversight authorities. Although traditional understanding of regulatory organizations' issues implies that their effect will be constrained by a lack of courage, this is not the case. They have proven to be unable to exert significant influence over the behavior of public managers. (Wilson and Rachal, 1977). Public managers are regularly exposed to problems in the service sector, where unfairness and waste occur, placing them under scrutiny for reform (Humphrey, 2003a; Downe and Martin, 2007; Audit Commission, 2009). The various issues that public managers face can impede careers, generate a tremendous lot of stress, and result in a range of dysfunctional repercussions (Woods and Jeffrey, 1998; Case et al., 2000; Humphrey, 2003b; Munro, 2004; Martin et al., 2010).

Dittenhofer (2001) stated that the unique performance of the private sector is the satisfaction of the public or consumers, which is converted into

company profits as a basis for measuring performance, but in the public or government sector, efficiency and effectiveness in accordance with the budget are used as a performance measurement tool, despite the fact that these criteria are difficult to measure. According to Dittenhofer (2001), the public sector is under pressure from members of the public who want the Indonesian government to do a better job of providing community services. This is true in both the regional and the central. The government must respond to this pressure by improving performance and providing maximum community service.

Mardiasmo (2005) states that there are three major factors that contribute to the development of good governance, which are supervising, controlling, and inspecting. Supervision is an activity carried out by parties other than the executive, Dewan Perwakilan Rakyat Daerah (DPRD), to oversee the government's performance. The executive uses control to guarantee that management systems and policies are appropriately executed in order to accomplish corporate goals.. While the examination

(audit) is a process carried out by parties with independence and professional competence to determine whether the results of government performance are in accordance with the standards set.

In the current reform era, Badan Pemeriksa Keuangan received constitutional support from the MPR RI in the 2002 Annual Session, the issuance of MPR TAP No. VI/MPR/2002, which, among other things, reaffirms Badan Pemeriksa Keuangan position as the only external audit body, and its role as an independent and professional institution needs to be strengthened further. BPK RI is backed in its responsibilities by a series of legislation in the field of state finance (e.g., UU No. 17 of 2003 on State Finances, 1 of 2004 on the State Treasury, and 15 of 2004 on Audit of State Finance Management and Responsibility).

Badan Pemeriksa Keuangan RI has the following missions: a) investigate state financial management and accountability, b) give recommendations to enhance the quality of management and accountability of public finances, and c) play an active role in finding and preventing all forms of misuse and misappropriation of state finances. In line with Article 18 of UU No. 15 of 2004 on audits of state financial management and responsibility, entities that are the subject of a financial audit conducted by the Central BPK RI in accordance with BPK RI Regulation Number 1 of 2010 concerning duties and authorities include 34 Ministries, 53 Institutions, 138 SOEs, and 13 SOEs with minority state ownership, bringing the total number of objects of financial audit carried out by the Central BPK RI within the central government is 238 entities.

The importance of selecting research objects at the Central BPK RI stems from a number of reasons, including: First, the Central BPK RI is in charge of auditing approximately 238 entities. Second, roughly 70% of BPK RI Auditors work in the Head Office (Widayanti and Subekti, 2001); Third, the posture of the 2015 State Revenue and

Expenditure Budget (APBN), which totaled Rp 2,039.50 trillion in state expenditures, with central government expenditures totaling Rp 1,392.40 trillion, or 68 percent of total state expenditures, and regional and village government expenditures totaling Rp 647 trillion, or 32 percent of total state expenditures. As a result of the central government receiving a very large source of expenditure funds and being managed by the central government, it is necessary to supervise the use of central government spending to ensure that these funds are used in accordance with applicable regulations and for the sake of the Indonesian people's greatest prosperity.

Supervision of the use of state expenditure funds needs to be carried out professionally. Badjuri (2012) states that every profession must be able to maintain the dignity and quality of its professional services in order to build public trust. To foster public trust, professionals' behavior must be regulated so that the quality of their work can be accounted for. As a result, professional ethics standards and rules are required so that people can have faith in the quality of work done by these professionals.

Professional auditor performance in accordance with the State Financial Audit Standards (SPKN) (BPK RI, 2017), requires the examiner to have a professional skeptic attitude, i.e. a critical intellect that continuously examines and assesses evidence. Examiners must use their professional knowledge, expertise, and experience to collect evidence and objectively evaluate its sufficiency, competence, and relevance. Professional skepticism should be exercised during the examination because evidence is collected and evaluated.

Professional skepticism in the auditor specifically refers to the presence of a critical attitude toward audit evidence in the form of doubts, questions, or disagreements with client statements or generally accepted conclusions. Auditors can demonstrate their professional skepticism by acting suspiciously or thinking critically. Additional audits and

direct inquiries are examples of auditor behavior in which the auditor follows up on his concerns about the client.

The phenomenon that occurs to public/government sector auditors in Indonesia is that there are more and more criticisms of the auditor profession. Bastian (2014) said that the criticisms focused on several matters related to the performance and professionalism of public sector auditors. First, whether the rules governing the auditor profession can make auditors truly independent. Second, the current auditing standards are adequate to protect the public interest. In the second general standard of the State Financial Auditing Standard (SPKN), it is stated that in all things pertaining to audit work, auditing and auditing organizations must be free of personal, external, and organizational disruptions that might impair their independence in their mental attitude and appearance. The independence of the Badan Pengawas Keuangan (BPK) and its examiners must be maintained in such a way that the views, findings, judgment, or suggestion based on the examination results are unbiased and are regarded as such by any party.

2. RESEARCH DESIGN AND METHOD

Robbins (2006) stated that social cognitive theory offers a framework for understanding, predicting, and holding individuals accountable for their actions. Human behavior, according to this theory, was the consequence of a interaction of individual, behavioral, and environmental factors. Individual and group behavior was recognized and predicted using social cognitive theory, and appropriate methods for changing these behaviors are identified. This theory was linked to teaching someone to be a good person. This theory explained how knowledge, personal experience, and individual characteristics interact during the learning process.

Jones (1989) stated that situational variations in behavior may not be necessary. This means that behavior was a control of the situation, but it also

means that auditors could interpret situations differently, and the same stimulus could elicit different responses from different auditors or from the same auditor at different times. Understanding and predicting the behavior of individuals and groups, as well as identifying the methods by which behavior was modified or changed, were all benefits of social cognitive theory.

According to Bandura (1977) an act of learning was the process of observing and imitating other people's behavior and attitudes as a model. This theory was widely accepted in the steps of social education, communication, information, and instruction in formal and informal settings. The auditor's belief in his ability to perform a task was referred to as self-efficacy. A psychology idea called as "social cognitive theory" or "social learning theory". The stronger the auditor's self-efficacy, the more certain he felt of his ability to perform a task. As a consequence, auditors concluded that when faced with a difficult circumstance, individuals with lower self-efficacy choose to limit their efforts or give up, whereas individuals with strong self-efficacy strives to overcome problems. Furthermore, auditors who have a strong sense of self-efficacy put in more effort and drive in response to negative feedback, whereas successful auditors exert less effort in response to negative feedback.

Goal setting theory has been frequently used to explain individual behavior in corporate contexts. Goal-setting theory highlighted concerns and conclusions that were particularly noteworthy in terms of the influence of goal specificity, difficulty, and feedback on performance (Robbins, 2006).

Locke (1997) argued that the desire to attain a goal was the major source of motivation at work. Objectives, in other words, tell an auditor what to do and how much work to put in. The data substantially supports the value of the aim. It is possible to say that the specific objective is to improve performance. When difficult goals are embraced, they provide better results than easy goals. Feedback improves performance over no

feedback. Specific objectives outperformed broad goals, with the main intention being to accomplish the best. The goal's specificity appears to serve as an internal stimulant.

Objective acceptance, for example, remains constant, suggesting that the more challenging the goal, the greater the degree of performance. It seems to reason that the more straightforward the aim, the more likely it is to be accepted. However, once a tough assignment is accepted, the auditor may be expected to put out considerable effort to fulfill it (Locke, 1997).

According to Robbins (2006), auditors were more motivated by difficult goals for two reasons: first, difficult goals direct attention away from irrelevant distractions and toward the existing task. Goals that were difficult to achieve attract attention and, as a result, helped to focus more. Second, difficult goals increase enthusiasm because they required more effort to achieve. Third, when the goals were difficult to attain, the auditor persevered in trying; the challenging goal drove the auditor to create ways for executing the job or task in a more effective way. Auditors had to find a solution to a difficult problem; auditors frequently consider a better way to begin.

Robbins (2006) mentioned that auditors would perform better if they were given comments on their progress since feedback helped discover inconsistencies between what had been and what the auditor intended to achieve, implying that feedback guided behavior. However, not all of the input was equally effective. Feedback produced by auditors being able to track their own progress has been found to be a more strong incentive than feedback acquired from other sources. Auditors might set their own targets, which encouraged them to work more. In some situations, goals and participatory decision-making lead to greater performance, but in others, auditors performed best when their supervisors set them goals. However, the primary advantage of involvement was that it increased acceptance of the objective as a desirable goal for

working. If participation was not utilised, the auditor who accepted the goals must explain the goals' purpose and significance (Robbins, 2006).

Goal setting theory considers goals to be universal truths, claiming that establishing precise and demanding goals will always result in greater performance. Aside from feedback, three other elements were found as having an influence on the performance goal connection, they were goal commitment, task characteristics, and nation culture. Theory of goal setting assumed that the auditor was dedicated to the aim, which indicates that the auditor opted not to undermine or disregard the goal (Robbins, 2006).

Based on behavior, this means that the auditor feels: (a) believes he could achieve these goals and (b) wanted to achieve them. Commitment to objectives was most probable when objectives were announced, when the auditor had internal control, and when the objectives were determined by the auditor himself rather than assigned.

Goal-setting theory did not function equally effectively in all scenarios. Goals seemed to have a substantial influence on performance when activities were basic rather than complicated, when they were learnt rather than new, and when they were independent rather than interdependent. When working on interdependent activities, group objectives were favored.

The notion of goal setting was culturally constrained. This anticipated that the auditor would be independent (a low power range score), that both the partner and the auditor would pursue hard objectives (a low uncertainty avoidance score), and that performance was important to both (high on achievement). Setting precise and difficult targets for staff auditors was, in essence, the purpose.

Goal setting theory Locke and Latham (1990) said that personal goals were the major predictor and condition for effort, in other words, personal goals were an incentive to strive harder

induced by the auditor's professional skepticism. According to research, personal objectives that were precise and difficult needed more work than goals that were vague or had no goals at all. Challenging goals necessitated more work than simple goals since they took more effort to attain. Although goal-setting theory proposed that expectations impact personal goals, research showed that assigned goals had a far bigger influence than expectations. Furthermore, personal expectations and goals had different effects on effort and performance, showing that they were affected by different cognitive processes (Locke and Latham, 1990).

Locke (1997) argued that factors such as goal acceptance are constant; in other words, the higher the level of performance, the more difficult the goal. It stands to reason that the easier the goal, the more likely the task will be accepted. However, once a tough assignment had been accepted, the auditor might be expected to put in substantial effort to fulfill it.

Kee and Knox (1970) stated individual considerations, previous audit experience, and situational factors all influence the auditor's professional skepticism, according to the "auditor professional skepticism" model. Auditors had the opportunity to participate in goal-setting theory, which motivated them to work harder. In some cases, the superiority of participatory auditors over defined, participatory objectives lead to superior performance. In other cases, auditors perform best when their supervisors assign them objectives.

Hurt (2010) mentioned that a professional skeptic's attitude necessitates the level of confidence required to obtain sufficient evidence to dispel doubts or answer questions that arise during the audit. As a result of having professional skepticism on a high degree, the auditor would work even harder to complete audit tasks.

H1: *Auditor professional skepticism has a positive effect on effort.*

The relationship between two parties who contracted with each other in order to carry out a specific activity was referred to as agency theory (Jansen and Meckling, 1976). According to agency theory, in a contract, there was an agency relationship between one or more people as employers, the legislature (principal), who assigned work to one or a group of people, the executive (agent), by delegating authority and giving the agent power to make the best decisions that will be made. Giving the principal advantages.

Another theory that underlies the relationship between auditor professional skepticism and audit judgment performance is goal-setting theory. Locke (1997) explained goal setting theory as the desire to attain a goal as the primary source of job motivation. In other words, goals instructed the auditor on what to accomplish and how much effort to invest. The auditor's professional skepticism became an important factor in the auditor. Auditors who had professional skepticism of auditors would try to constantly modify their audit testing program in order to avoid audit failures.

Carpenter (2007) also stated that auditors who had professional skepticism when dealing with clients who had high risk would always modify audit procedures to obtain audit judgment performance.

Auditor professional skepticism could be fully developed through professional training and practice (Carpenter et al., 2011). Nelson (2009) reviewed the literature further and developed a model of auditor professional skepticism. It was further explained that the factors of auditor professional skepticism include: nature (ability to solve problems, ethical tendencies, self-confidence, tendency to be doubtful), and incentives (fee pressure from auditees, litigation problems and loss of reputation).

Shaub et al. (1996) examined the relationship between auditors' professional skepticism and various characters. As a result, auditors' professional skepticism about transactions had

increased, as had client financial stress and poor communication between auditors and clients.

It could be concluded that auditors with professional skepticism would be more likely to modify their audit program when dealing with clients who have audit risk factors. According to the statement in these professional standards, if the auditor applies professional skepticism, audit judgment performance should improve.

H2: Auditor professional skepticism has a positive effect on audit judgment performance.

As a result, either the duration of the effort (e.g., longer working hours) or the intensity of the effort (work harder), or both, can be raised in order to develop the cognitive effort invested on a task (Cloyd, 1997).

The auditor's conviction that he can complete a task is referred to by the social cognitive theory employed. Auditors discovered that people with poor self-efficacy tend to limit their efforts or quit up. in difficult situations, whereas those with high self-efficacy strive harder to overcome difficulties. Furthermore, Auditors who have a stronger sense of self-efficacy appear to respond to harsh feedback with more effort and determination, auditors with poor self-efficacy, on the other hand, seem to lower their efforts when given adverse feedback.

Auditors might utilize incentives increase the audit judgement performance as a strategy for putting in extra time and effort to complete their audit tasks (Libby and Lipe, 1992; Bonner and Sprinkle, 2002). Previous accounting research has shown that performance incentives encourage individual auditors to put in greater effort on audit assignments (Sanusi and Iskandar, 2007). Chang et al. (1997) found that justification was a non-monetary performance incentive that prolongs the length of effort. Auditor's efforts to finish a task would be increased as a consequence of being rewarded for their efforts.

H3: Effort has a positive effect on audit judgment performance.

The auditors who worked at Badan Pengawas Keuangan RI comprise the study's population. The sample used was an auditor who works as an examiner at the Main Auditor of State Finance (Auditama) levels I to VII. In selecting a non-random sample, this study employed a survey method with a non-probability technique or a non-random type (purposive sampling).

The professional skepticism variable was described as the auditor's attitude toward audit assignments, which includes a mind that continuously examines and critically assesses audit data. Because audit evidence was gathered and evaluated during the audit process, the auditor's professional skepticism must be used during the audit (Hurt, 2010).

Measurement in this study refers to Hurt (2010) who developed a scale to assess auditors' professional skepticism based on features drawn from auditing standards, psychology, philosophy, and consumer behavior research. The responses were graded on a 1-10 Likert scale with 30 question items. "completely disagree." (scoring 1) to "strongly agree" (score 10). A score of high/low denotes the auditor's professional skepticism about completing audit duties.

Effort was defined as the total of cognitive effort expended on a task, which may be raised by either extending the duration of effort or increasing the intensity of effort (e.g., work harder), or by increasing both the duration and intensity of effort (Cloyd, 1997). The effort variable was assessed with a five-item questionnaire modified from (Awang-Hashim et al., 2002; Johnson and Saccuzzo, 1995; Iskandar et al., 2012).

Audit judgment performance refers to the performance of an auditor in deciding the opinion on the audit result, which pertains to the creation of a concept, opinion, or estimate of an item, event, status, or other type of occurrence (Sanusi and

Iskandar, 2007; Iskandar et al., 2012). An instrument treated by was used to assess auditor performance (Sanusi et al., 2007; Iskandar et al., 2012), which consists of a number of questions on the audit case.

3. RESULTS AND DISCUSSION

Statistical Result

The total number of respondents whose data can be analyzed further is 90. The data was then analyzed with the SEM program WarpPLS 7.0. The following table shows the results of the latent variable coefficient test:

Table 1. Coefficient of Latent Variable

	AJPE	EFFO	SKPA
R-s	0.283	0.410	
adj. R-s	0.266	0.403	
CR	0.815	0.921	0.948
CA	0.659	0.884	0.940
	AJPE	EFFO	SKPA
Avrg. variable Extract	0.595	0.747	0.606
Full colline. VIF	1.369	1.618	1.874
Q-s	0.287	0.417	

Source: WarpPLS 7.0 Output output

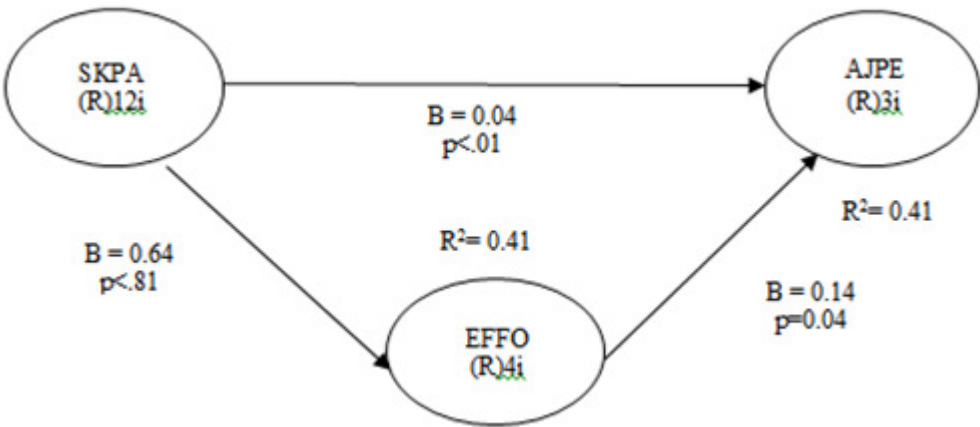
Table 1 above shows the coefficients of each latent construct/variable. According to Ghozali and Latan (2014) rule of thumb limit and significance for R-Square or Adjusted R² is d"0.70, indicating a strong model, d"0.45, indicating a moderate model, and d"0.25, indicating a weak model. This means that the effect of the audit judgment performance variable on all variables is moderate (0.283, 0.266). Meanwhile, the effect of the effort variable is also moderate because it is still d"0.45 (0.410, 0.403).

For confirmatory research, composite reliability is more than 0.70, while for exploratory research, it is between 0.60 and 0.70. The extracted average variance (AVE) is more than 0.50. Cronbach alpha >0.6 – 0.70. Full collinearity variance inflation factor (VIF) <3.3 and the Q-squared coefficient was used to assess predictive validity or the relevance of the predictor latent variable block to the criterion latent variable. Based on Table 1, the results show that all variables meet the level of internal consistent

reliability.

A feasible predictive validity value is if the Q-squared coefficient is above zero (Hair et al., 2011). The Q-squared coefficient in this study produces a value greater than zero, for the audit judgment performance (AJPE) variable of 0.287 and for the effort variable of 0.417, this model has a decent predictive relevance value for audit judgment performance (AJPE), however it is not relevant for the effort variable.

The test results in Figure 1 show that all relationships, both between professional auditor skepticism (SKPA) and effort (EFFO) and the relationship between the variable effort (EFFO) on audit judgment performance (AJPE) and professional auditor skepticism (SKPA) on audit judgment performance (AJPE), showed positive and significant results at the confidence level of p<0.05.



EFFE = Effort (Effort);
AJPE = Audit Judgment Performance;
SKPA= auditor professional skepticism
APC = 0.407, P<0.001
ARS = 0.347, P<0.001
AARS = 0.335, P<0.001
AVIF = 1.477, Good if < 5
AFVIF = 1.620, Good if < 3.3
GoF = 0.474

Figure 1. Results of Hypotheses Testing

The output results of the General SEM validity and reliability levels and the model used in analysis results presented in Table 1 and Figure 1 this study is fit. show that all variables meet the internal consistent

Table 2. Research Results

Hypothesis	Hypotheses	Result
H1	Auditor Professional Skepticism has a positive effect on Effort	Accepted
H2	Auditor Professional Skepticism positive effect on Audit judgment Performance	Accepted
H3	Effort has a positive effect on Audit Judgment Performance	Accepted

The results of the test demonstrate that effort has a favorable effect on audit judgment performance, and that this effect is statistically significant (p<0.01) (H1). Figure 1 further shows that the auditor’s time budget constraints have a positive and substantial impact on the connection between effort and audit judgment performance factors, with a p0.01 significance level.

Discussion

Figure 1 depicts the results of the complete structural equation model test, which indicate a regression coefficient value of 0.64 with a significance level of p<0.01, with a limit of p<0.05, indicating that auditor professional skepticism (SKPA) has a favorable impact on effort (EFFE). The

results of testing hypothesis 1 in this study support the theory of goal setting Locke and Latham (1990) which argued that personal goals were the key determinant and a condition for effort; in other words, personal goals were a motivation to strive harder as a result of the auditor's professional skepticism. The empirical findings of this study are novel/original, as generated by the researchers.

The test results show the regression coefficient value of 0.14 with a significance level of 0.04 (below 0.05). Hypothesis 2 is accepted: effort (EFFO) has a positive and substantial influence on audit judgment performance (AJPE). The findings of the second hypothesis support the findings of the research by Arifuddin (2012); Iskandar et al. (2012); Lai and Chen (2012) asserted that effort improves performance and job satisfaction. This study was also consistent with social cognitive theory Robbins (2006) which stated that social cognition theory offers a framework for understanding, predicting, and accounting for human behavior. According to this idea, human conduct is the consequence of a combination of individual, behavioral, and environmental variables.

According to the third hypothesis, professional auditor skepticism (SKPA) has a favorable influence on audit judgment performance (AJPE). The entire model test results indicate a regression coefficient value of 0.44 with a significance level of $p < 0.01$. With a significance level of 0.05, it is possible to infer that auditor professional skepticism (SKPA) has a positive impact on audit judgment performance (AJPE), and hypothesis 3 (H3) is accepted.

This study is consistent with Suraida (2005); Carpenter (2007); Gusti and Ali (2008); Noviyanti (2008); Januarti and Faisal (2010) argued that auditors with professional skepticism will always change audit processes when working with high-risk customers in order to attain audit judgment performance. This shows that auditors with a high level of professional skepticism about auditors will become more critical in carrying out their audit performance assessments..

4. CONCLUSIONS

The auditor's professional skepticism is treated as an independent variable in this study, where according to the State Financial Audit Standard (SPKN) BPK RI (2017), that the auditor/examiner is required to demonstrate professional skepticism, i.e. rigorous evaluation of audit data and questioning of the mind during the audit/audit process. The novelty of this study lies in the relationship between the auditor's professional skepticism variable and the effort variable.

This is supported by goal-setting theory Locke and Latham (1990) which stated that personal goals are the major driver of effort. In other words, the auditor's professional skepticism motivates the auditor to work harder. Thus, where the relationship between these two variables has not been investigated, the more skeptical an auditor is, the greater the effort that will be expended.

Agenda for future research and motivation. First, because the adjusted R-squared in this research is just approximately 26.6 percent and the rest is influenced by variables other than this variable, other variables such as conflict of interest, tone at the top, and audit experience must be included. Second, the position of the main auditor/auditor has not yet participated as a respondent in this study; therefore, future research should consider the main auditor/auditor to participate. Third, given the tight work schedule of the Central BPK RI auditors, it is necessary to consider research using experimental methods in the upcoming research agenda.

REFERENCE

- [1] Arifuddin. 2012. *Pengaruh Insentif Kinerja Terhadap Audit Judgment, Dengan Upaya Sebagai Intervening dan Kompleksitas Tugas Sebagai Moderating*. Semarang: Universitas Diponegoro

- [2] Audit Commission. 2009. *Final Score: The Impact of The Comprehensive Performance Assessment of Local Government 2002–08*. London Audit Commission.
- [3] Awang-Hashim, R., H. F. O’Neil, and D. Hocevar. 2002. *Ethnicity, Effort, Self-Efficacy, Worry, and Statistics Achievement in Malaysia: A Construct Validation of The State-Trait Motivation Model*. *Educational Assessment* 8 (4):341-364.
- [4] Badjuri, A. 2012. *Analysis Faktor-faktor yang Mempengaruhi Kualitas Hasil Pemeriksaan Audit Sektor Publik*. *Dinamika Akuntansi, Keuangan dan Perbankan* 1 (2):120-135.
- [5] Bandura, A. 1977. *Self-Efficacy. Toward a Unifying Theory of Behavioral Change*. *Psychological Review* 84:191-215.
- [6] Bastian, I. 2014. *Audit Sektor Publik, Pemeriksaan Pertanggungjawaban Pemerintahan*. 3 ed. Jakarta: Salemba Empat.
- [7] Bonner, S. E., and G. B. Sprinkle. 2002. *The Effects of Monetary Incentives On Effort and Task Performance: Theories, Evidence, and A Framework For Research*. *Accounting, Organizations and Society* 22:303-345.
- [8] BPK RI. 2007. *Peraturan Badan Pemeriksa Keuangan Nomor 1 Tahun 2017 Tentang Standar Pemeriksaan Keuangan Negara, Edited by BPKRI*. Indonesia: Jakarta.
- [9] Carpenter, T. D. 2007. *Audit Team Brainstorming, Fraud Risk Identification, and Fraud Risk Assessment: Implications of SAS No. 99*. *The Accounting Review* 82 (5):1119-1140.
- [10] Carpenter, T. D., J. L. Reimers, and P. Z. Fretwell. 2011. *Internal Auditors’ Fraud Judgments: The Benefits of Brainstorming in Groups*. *Auditing: A Journal of Practice & Theory* 30 (3):211-224.
- [11] Case, P., S. Case, and S. Catling. 2000. *Please Show You’re Working: A Critical Assessment of The Impact of OFSTED Inspection on Primary Teachers*. *British Journal of Sociology of Education* 21 (4):605-621.
- [12] Chang, C. J., J. L. Y. Ho, and W. M. Liao. 1997. *The Effects of Justification, Task Complexity and Experience/Training on Problem-Solving Performance*. *Behavioral Research in Accounting* 9:98-116.
- [13] Cloyd, C. B. 1997. *Performance in Tax Research Tasks: The Joint Effects of Knowledge and Accountability*. *The Accounting Review* 72 (1):111-131.
- [14] Dittenhofer, M. 2001. *Internal Auditing Effectiveness: An Expansion of Present Methods*. *Managerial Auditing Journal* 16 (8).
- [15] Downe, J., and S. J. Martin. 2007. *Regulation Inside Government: Processes and Impacts of Inspection of Local Publik Services*. *Policy and Politics* 35 (2):215-232.
- [16] Ghozali, I., and H. Latan. 2014. *Partial Least Squares Konsep, Metode, dan Aplikasi Menggunakan Program Warp PLS 4.0*. Semarang: BP-UNDIP.
- [17] Gusti, M., and S. Ali. 2008. *Hubungan Skeptisisme Profesional Auditor dan Situasi Audit, Etika, Pengalaman Serta Keahlian Audit Dengan Ketepatan Pemberian Opini Auditor Oleh Akuntan*. In *Simposium Nasional Akuntansi XI*. Universitas Negeri Pontianak.
- [18] Hair, J. F., C. M. Ringle, and M. Sarstedt. 2011. *PLS-SEM: Indeed a Silver Bullet*. *Journal of Marketing Theory and Practice* 19 (2):139-151.

- [19] Humphrey, J. C. 2003a. *Joint Reviews: The Methodology in Action. British Journal of Social Work* 33 (2):177-190.
- [20] Humphrey, J. C. 2003b. *Joint Reviews: Judgement Day and Beyond. British Journal of Social Work* 33 (6):727-738.
- [21] Hurtt, R. K. 2010. *Development of a Scale to Measure Professional Skepticism. Auditing: A Journal of Practice & Theory* 29 (1):149-171.
- [22] Iskandar, T. M., R. N. Sari, and R. Anugerah. 2012. *Enhancing Auditors' Performance The Importance of Motivational Factors and The Mediation Effect Of Effort. Managerial Auditing Journal* 27 (5):462-476.
- [23] Jansen, M. C., and W. H. Meckling. 1976. *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. Journal of Financial of Economics* 3 (4):305-360.
- [24] Januarti, I., and Faisal. 2010. Pengaruh Moral Reasoning Dan Skeptisisme Profesional Auditor Pemerintah Terhadap Kualitas Audit Laporan Keuangan Pemerintah Daerah. In *Symposium Nasional Akuntansi XIII*. Purwokerto, 1-32.
- [25] Johnson, N. E., and D. P. Saccuzzo. 1995. *Self-Reported Effort Versus Actual Performance In Information Processing Paradigms. Journal of General Psychology* 122 (2):195-210.
- [26] Jones, J. W. 1989. *Personality and Epistemology: Cognitive Social Learning Theory As A Philosophy of Science. Zygon* 24 (1):23-38.
- [27] Kee, H., and R. Knox. 1970. *Conceptual and Methodological Considerations In The Study of Trust and Suspicion. Journal of Conict Resolution* 14:357-366.
- [28] Lai, M.-C., and Y.-C. Chen. 2012. *Self-Efficacy, Effort, Job Performance, Job Satisfaction, and Turnover Intention: The Effect of Personal Characteristics on Organization Performance. International Journal of Innovation, Management and Technology* 3 (4).
- [29] Libby, R., and M. G. Lipe. 1992. *Incentives, Effort, and The Cognitive Processes Involved in Accounting-Related Judgments. Journal of Accounting Research* 30 (2):249-273.
- [30] Locke, E. A. 1997. *The Motivation To Work: What We Know. Advance in Motivation and Achievement* 10:375-412.
- [31] Locke, E. A., and G. P. Latham. 1990. *A Theory of Goal Setting and Task Performance*. Englewood Cliffs, NJ: Prentice Hall.
- [32] Mardiasmo. 2005. *Otonomi Daerah dan Manajemen Keuangan Sektor Publik*. Yogyakarta: Andi.
- [33] Martin, S. J., J. D. Downe, C. L. Grace, and S. M. Nutley. 2010. *Utility, Validity and Evidence Based Policy Making: The Development and Impact of Performance Improvement Regimes in Local Publik Services. Evaluation* 16 (1):31-42.
- [34] Munro, E. 2004. *The Impact of Audit on Social Work Practice. British Journal of Social Work* 34 (8):1075-1095.
- [35] Nelson, M. 2009. *A Model and Literature Review of Professional Skepticism in Auditing. . Auditing: A Journal of Practice & Theory* 28 (2):1-34.
- [36] Noviyanti, S. 2008. *Skeptisisme Profesional Auditor Dalam Mendeteksi Kecurangan. Jurnal Akuntansi dan Keuangan Indonesia*

5 (1):102125.

- [37] Robbins, S. P. 2006. *Organizational Behavior*. Singapore: Prentice Hall.
- [38] Sanusi, Z., T. Iskandar, and J. M. L. Poon. 2007. *Effect of Goal Orientation and Task Complexity on Audit Judgment Performance*. *Malaysian Accounting Review*:123-139.
- [39] Sanusi, Z. M.-., and T. M.-. Iskandar. 2007. *Performance Incentives, Effort Audit Judgment Performance: Assessing The Effect of and Task Complexity*. *Managerial Auditing Journal* 22 (1):34-52.
- [40] Shaub, K. Michael, and J. E. Lawrence. 1996. *Ethics Experience and Professional Scepticism: A Situational Analysis*. *Behavioral Research in Accounting* 8:124-157.
- [41] Suraida, I. 2005. *Pengaruh Etika, Kompetensi, Pengalaman Audit dan Risiko Audit Terhadap Skeptisisme Profesional Auditor dan Ketepatan Pemberian Opini Akuntan Publik*. *Sosiohumaniora* 7 (3):186-202.
- [42] Widayanti, A. R., and I. Subekti. 2001. *Analisis Keahlian Auditor BPK-RI Menuju Pelaksanaan Fraud Auditing*. *Tema II* (2).
- [43] Wilson, J., and P. Rachal. 1977. *Can The Government Regulate Itself? The Public Interest* 46:3-14.
- [44] Woods, P., and B. Jeffrey. 1998. *Choosing Positions: Living The Contradictions of OFSTED*. *British Journal of The Sociology of Education* 19 (4):547-570.