The Effect of Workload, Experience, Personality and Professional Scepticism on The Accuracy of Giving Audit Opinion

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Abstract: This study aims to examine empirical evidence and to analyze the effect of workload, experience, personality and professional scepticism on the accuracy of giving audit opinion. The type of data used in this study is primary data obtained by distributing questionnaire. The respondents in this study is auditors who work on affiliated public accounting firm in Jakarta with sampling technique using purposive sampling with the total of samples are 33 respondents. The result of this study indicates that workload and experience do not have significant effect on the accuracy of giving audit opinion. However, personality and professional scepticism have significant effect on the accuracy of giving audit opinion.

1 INTRODUCTION

Auditing is a process of collecting and evaluating evidence of measurable information about an economic entity conducted by a competent and independent person to be able to determine and report the conformity of information with predefined criteria (Arens and Loebbecke, 1996). By the definition we can say that the person who do auditing must be a person which cannot be influenced easily and have strong opinion whom we call an auditor.

In giving an opinion on the fairness of a financial statement, an auditor must have a skeptical attitude to be able to decide or determine the extent of accuracy and correctness of the evidence as well as information from the client. The Professional Standards of Public Accountants define professional scepticism as an auditor’s stance that includes a mind that always questions and critically evaluates audit evidence (IAI, 2001).

DeAngelo (1981) states that audit quality of public accountants can be seen from the size of the audit firm’s. Big firms (Big 4 accounting firms) are believed to perform higher quality audits than a small Non-Big 4 accounting firm. But in 2001, there was a case of financial statement fraud in Enron and also several other cases. In such cases, auditing public accountants include large and well reputed public accounting firms. The number of cases related to the auditor's mistake in performing its role, causing the users of the financial statements to have a skeptical assessment of the auditor. One is the notion that a large-scale public accounting firm or usually called a Big 4 does not guarantee audited financial statements do not contain material errors. The skeptical assessment is supported by the research of Francis and Yu (2009), which provides empirical evidence of uniform quality of audit at the Big 4 audit office in America. The above research is a continuation of previous research by Francis et al. (1999) and Ferguson et al. (2003). However, the previous research almost no one did a separate test between a sample group that was a Big 4 firm client and a sample group of non-Big 4 firm clients in order to see the uniformity of audit qualities in each group sample.

We all know that auditor in audit companies or public accounting firm have to face a problem of workload and shortage of resources during the busiest period in a year called “peak season”. This season become problem because in a short period of time, the auditors need to complete the audit so there will be an enormous workload in order to obtain audit evidence based on the whole year’s of clients accounting books this support research done by Lopez and Peters (2011) in Fitriany (2011) find out that workload that auditor faced can decrease the accuracy of giving audit opinion. This caused by high burden of work that auditor have makes them less sceptical, the auditor will appear disappointing...
little things that are consider not important to finish the job quicker so the auditor are not argued the information that the client gave to them. Therefore, the auditor with high workload or burden of work can make the auditor’s accuracy of giving audit opinion is decrease. However Novita (2015) with the result that the workload do not have significant effect to the accuracy of giving audit opinion.

Auditor must work professionally that is why auditor that have more experience later can give a positive effect to the accuracy of giving audit opinion based on Knap and Knap (2001); Tirta And Sholihiin (2004). Experienced auditor also definitely have doing a lot of audit, so they have found similar case and have extensive knowledge and good thinking in doing audit. Experienced auditor tend to have good skills to improve their ability to provide appropriate opinions. However Muttakin (2008), Justiana (2010) and Kushasyandita (2012) whom the result show that the experience have no significant effect or influence to the audit opinion or the accuracy of giving audit opinion.

Also Jafar et al (2011) and Noviyanti (2008) states that, the personality types of a person to be one of the factors that determine the attitudes possessed by the individual, including the attitude of scepticism in the individual. Auditors with sense-thinking (ST) personality types and intuition-thinking (NT) personality types based on the Myers-Briggs Theory tend to have more scepticism. Because the auditor has personality traits that are always reasonable-minded in making decisions based on the facts. So the auditor with ST and NT personality types is more sceptical to have better accuracy of giving audit opinion to other personality types. However, Supriyanto (2014) stated that personality does not have any effect to accuracy of giving audit opinion, he believe that individual psychophysics that determine the behavior and individual thinking in a typical manner.

2 LITERATURE REVIEW

2.1 Theory of Planned Behavior

Theory of Planned Behavior is a theory that connects beliefs and behavior. This concept proposed by Ajzen (1985) to improves the strength predictions of the theory reasonable action including those received control believe. Purpose and the benefit of the theory is to foresee and understand the effects of motivation behavior, good individual volition itself and not volition of these individuals. This theory based on 3 basic determinants, which are attitude, subjective norm and perceived behavioral control.

2.2 Attribution Theory

Attribution theory was introduced for the first time by Fritz Heider (1958), according to Heider, each individual is essentially a pseudo scientist who seeks to understand the behavior of others by collecting and combining pieces of information until they arrive at a plausible explanation of the causes of others behaving in a certain way. In other words, a person is always trying to find the cause why someone does in certain ways, for example there is someone doing the theft. As a man who wants to know the cause of why he did so.

2.3 Workload

Sales (1970) in Diem (2016) stated that workload pressure can be categorized into quantitative workload and qualitative workload. Quantitative workload can be simply understood as an overload of work to do in a limited time, in other words, auditors need to complete all audit engagements in a limited time-period and under shortage of resources. Quantitative workload also classified under two different construct which are time deadline pressure and time budget pressure. Qualitative workload is the auditors feelings that they do not have the skills to perform assignments. Qualitative workload also classified under two construct which are qualitative overload pressure and qualitative underload pressure.

2.4 Experience

According to Knoers and Haditono (1999) experience is a learning process and the development of potential behavior both from formal or non-formal education, or can be interpreted as a process that brings someone to a pattern of higher behavior. A lesson also includes a relatively precise change of behavior resulting from experience, understanding and practice. An experienced person has a more detailed, complete and sophisticated way of thinking than an inexperienced person (Taylor and Tod, 1995).
2.5 Personality

In a variety of psychological literature, the classical definition of G.W. Allport about the meaning of personality is the most frequently used. Allport (1961) explains that: "Personality is a dynamic organization, characteristic patterns of behavior, thoughts and feelings." Personality is formed by two main factors, namely (1) heredity factor or factor genetics is a basic factor of the person's personality formation, and (2) environmental factors, ie the factors that affect a person's personality based on where a person grows and is raised.

In this study, personality types are grouped by Myers-Briggs Type Indicator (MBTI). Myers-Briggs Type Indicator (MBTI) was developed by Katharine Cook Briggs and her daughter Isabel Briggs Myers based on personality theory from Carl Gustav Jung. Jung in his theory revealed that there are two dichotomous pairs of human cognitive functions namely rational function includes thinking and feeling then irrational function includes sensation and intuition. In MBTI, the human personality type is divided into 4 pairs of preferences namely Extraversion-Introversion (E-I), Sensing-Intuition (S-N), Feeling-Thinking (F-T) and Judging-Perceiving (J-P).

2.6 Professional Scepticism

Oxford Advance Learner’s Dictionary define sceptic as person who usually doubts that a statement, claim etc is true. Shaub and Lawrence (1996) stated that professional auditor’s scepticism as follows “Professional scepticism is a choice to fulfill the professional auditor’s duty to prevent or reduce or harmful consequences of another person’s behavior. The Professional Standards of Public Accountants, Audit Standards (SA) Section 230 PSA No. 04 (2001) defines Professional Scepticism as an attitude that includes minds who are always questioning and critically evaluating audit evidence. The auditor should not assume that management is dishonest but also should not assume that management honestly is not questioned. The auditor should also not be satisfied with the less persuasive evidence because of his belief in management honesty.

2.7 Audit Opinion

Audit opinion is an opinion given by the auditor about the fairness of the presentation of the company's financial statements in which the auditor performs the audit. The auditor expresses his opinion on the fairness of the audited financial statements, in all material respects, based on the conformity of the preparation of the financial statements with accepted general accounting principles (Arens and Loebbecke, 2008). If the auditor is unable to collect sufficient competent evidence or if the auditor's test results indicate that the audited financial statements are presented unfairly, then the auditor needs to issue an audit report in addition to a report containing unqualified opinions. According to Arens and Loebbecke (2008), there are five opinions that may be provided by a public accountant on the audited financial statements namely are unqualified opinion, unqualified opinion with explanatory paragraph, qualified opinion, adverse opinion and disclaimer of opinion.

2.8 Hypothesis

Therefore, there are 4 hypothesis that need to be test in this research are as follows:

Murtisari and Ghozali (2006) found evidence that the heavy workload resulting in overwork would decrease job satisfaction and auditor performance. The Lopez and Peters (2011) study supported by Fitriany (2011) study found that the auditor's workload negatively affects audit quality. Increased workload will decrease the ability of auditors in giving the audit opinion. Based on the concept, this study suspect that the more workloads owned by the auditor will further lower his accuracy of giving audit opinion. In addition, auditors with increasingly workloads are increasingly unlikely to improve their detection ability when faced with cheating symptoms. The hypothesis proposed in this research is as follows.

H1: Effect of workload on accuracy of giving audit opinion.

Theory Planned of Behavior states basically an attitude is a positive or negative belief to display a certain behavior, so the intention to behave is determined from the attitude. The basic function of the determinant of perceived behavioral control relates to past experiences and the perception of a person to determine his behavior. Libby and Frederick (1990) research in Kriswandari (2006); Shaub and Lawrence (1996) found that experienced
auditors were able to explain broader audit results. Research on experiential variables is also conducted by Azwar (1988) which states that among the factors that influence the formation of attitudes is personal experience, the formation of important attitudes because it will affect the audit procedures undertaken by auditor so that the opinion given will be appropriate. The above description then formulated the following hypothesis

H2: Effect of audit experience on accuracy of giving audit opinion.

Based on Noviyanti (2008) Myers-Briggs Type Indicator (MBTI) was developed by Katharine Cook Briggs and her daughter Isabel Briggs Myers. In MBTI, the human personality type is divided into 4 pairs of preferences namely, Extraversion and Introversion (E and I) preference, Sensing and Intuition preferences (S and N), Thinking and Feeling preferences (T and F), and Judging and Perceiving preferences (J and P). Auditors with Sensing-Thinking (ST) and Intuition-Thinking (NT) combination personality types based on Myers Briggs theory are auditors who tend to think logically in making decisions and will consider all the facts available to support their decisions. Noviyanti (2008) study has proved that auditors with Sensing-Thinking (ST) and Intuition-Thinking (NT) personality types are auditors who have higher accuracy of giving audit opinion than auditors with other personality types. Based on the above concept, the researcher assumes that the auditor with Sensing-Thinking (ST) and Intuition-Thinking (NT) combination personality type is the auditor who will further improve the ability to give opinion compared to the auditor with other personality type. Hypothesis proposed in this research is

H3: Effect of personality types against accuracy of giving audit opinion.

Professional scepticism is meant here is the scepticism of an auditor who always question and doubt audit evidence. As explained earlier that the use of professional proficiency thoroughly and thoroughly requires the auditor to exercise professional scepticism. Can be interpreted that professional Scepticism becomes one of the factors in determined the accuracy of giving audit opinion. Thus it can be said that the higher the level of scepticism of an auditor in conducting the audit, it is suspected to have an effect on the accuracy of giving the opinion of the auditor.

H4: Effect of professional scepticism against the accuracy of giving audit opinion.

3 RESEARCH METHOD

3.1 Research Design

This type of research is descriptive quantitative research. Descriptive research is a study conducted to determine the value of independent variables, one or more variables (independent) and explain the characteristics of a phenomenon that can be used as a basis for making decisions to solve business problems (Siregar, 2014). Based on the data used, this study uses quantitative data which data is in the form of numbers obtain from questionnaire distributed.

3.2 Population and Sample

The population is a group of people, events or anything that has certain characteristics (Indriantoro and Supomo, 2002). The population in this study are the auditors who work in Public Accounting Firm that registered in Indonesian Ministry of Finance that issued in 28 February 2018. Samples by Indriantoro and Supomo (1999) are some members of the selected population using a specific process so as to represent the population. The sample in this study is the auditor who works at Public Accounting Firm "Big Four" and "Non Big Four" in Jakarta.

This study using purposive sampling with 4 characteristics, as follows:

1. Public Accounting Firm non branch in Jakarta.
2. Public Accounting Firm big four
3. For non-big four, the Public Accounting Firm will be in Central Jakarta
4. Public Accounting Firm is affiliated with international firm.

Sample in this study can be seen in the following table:
Table 1: Sample of The Study

<table>
<thead>
<tr>
<th>No</th>
<th>Name</th>
<th>Address</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amir Abadi Jusuf, Aryanto, Mawar &amp; Rekan</td>
<td>South Jakarta</td>
<td>Non Big Four (RSM International)</td>
</tr>
<tr>
<td>2</td>
<td>Joachim Poltak Lian &amp; Rekan</td>
<td>Central Jakarta</td>
<td>Non Big Four (LEA Global)</td>
</tr>
<tr>
<td>3</td>
<td>Kosasih, Nurdiyaman, Tjahjo &amp; Rekan</td>
<td>Central Jakarta</td>
<td>Non Big Four (Crowe Horwath)</td>
</tr>
<tr>
<td>4</td>
<td>Purwantono, Sungkoro &amp; Surja</td>
<td>South Jakarta</td>
<td>Big Four (Ernst &amp; Young)</td>
</tr>
<tr>
<td>5</td>
<td>Tanudiredha, Wibisana dan Rintis</td>
<td>Central Jakarta</td>
<td>Big Four (PWC Indonesia)</td>
</tr>
<tr>
<td>6</td>
<td>Tjahjadi &amp; Tamara</td>
<td>Central Jakarta</td>
<td>Non Big Four (Morison)</td>
</tr>
<tr>
<td>7</td>
<td>Trisno, Hendang, Adams &amp; Rekan</td>
<td>Central Jakarta</td>
<td>Non Big Four (CAS International)</td>
</tr>
<tr>
<td>8</td>
<td>Satrio, Bing, Eny &amp; Rekan</td>
<td>Central Jakarta</td>
<td>Big Four (Deloitte)</td>
</tr>
</tbody>
</table>

3.3 Research Variable

This study was conducted to test the effect of Workload, Experience, Personality and professional scepticism on accuracy of giving audit opinion. This research using variable of workload, experience, personality and professional scepticism as independent variable, and accuracy of giving audit opinion as dependent variable. This research using questionnaire, for variable workload is measured by the complexity of tasks, the number of tasks and deadlines. The lower the score of this variable, indicating that the lighter the workload the auditor has. Measurement through questionnaires given to respondents through a series of situations and scenarios using a five-point Likert scale based on Nasution and Fitriani (2012).

Experience variable is measured by an open question on the questionnaire with the indicator of length of work as an auditor and using a five-point Likert scale based on Lydiawati (2013). For the personality variable, the measurement is based on Noviyanti (2008), in her research clarified personality types into two groups, namely ST (Sensing-Thinking) and NT (Intuition Thinking) personality types. A person's personality type is measured using the Myers-Briggs Type Indicator through an open questionnaire with 3 indicator which are the Sensing-Intuition personality types, Feeling-Thinking personality types and Judging-Perceiving personality types. This variable is using dummy variable as the measurement, if auditors with ST (Sensing-Thinking) and NT (Intuition-Thinking) personality types are rated 1 and auditors with personality type other than ST (Sensing-Thinking) and NT (Intuition-Thinking) are assigned a value of 0.

Professional Scepticism is a must-have attitude by the auditor in performing his duties as a public accountant trusted by the public by always questioning and not easily believe in audit evidence in order to give the auditor's opinion right (Gusti and Ali, 2008). The indicators are (1) the degree of auditor's doubt on audit evidence, (2) the number of additional checks, (3) direct confirmation. Measurement through questionnaires given to respondents through 5 series of situations and scenarios using a five-point Likert scale.

For the dependent variable, The accuracy of giving audit opinion in this study is measured by questionnaire with five illustrations. Respondents were asked to fill out what opinions were given to each illustration in the questionnaire. Questionnaires in this study using a series of illustrations with five-points Likert scale based on Gusti and Ali (2008).

3.4 Data Analysis Method

Data analysis is processing activity of the data that have been obtained to get the conclusion of the result interpretation of the data analysis itself (Ghozali, 2016). After that the data will be analysis. The activity in the data analysis include grouping the data for each variable studied, calculating to test the hypothesis. Data analysis techniques that used are descriptive statistical analysis, classic assumption test (including normality test, heteroscedasticity test and multicollinearity test), multiple linear regression analysis, determination coefficient and hypothesis test (T-Test).
4 RESULT

Table 2: T-TestCoefficients

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>11,247</td>
<td>2,987</td>
<td>3.765</td>
<td>.001</td>
</tr>
<tr>
<td>Workload</td>
<td>.003</td>
<td>.102</td>
<td>.006</td>
<td>.028</td>
</tr>
<tr>
<td>Experience</td>
<td>.103</td>
<td>.256</td>
<td>.101</td>
<td>.402</td>
</tr>
<tr>
<td>Personality</td>
<td>-.094</td>
<td>.042</td>
<td>-.402</td>
<td>-2.241</td>
</tr>
<tr>
<td>Scepticism</td>
<td>.102</td>
<td>.044</td>
<td>.465</td>
<td>2.324</td>
</tr>
</tbody>
</table>

From the hypothesis test above, it can be seen that the result of the t-test can be describe as follows. The result of the hypothesis 1 regarding to the effect of the workload to the accuracy of giving audit opinion show the value of the T is equal to 0.028 with the significant value is equal to 0.978. The significant value from the test is above 0.05. This show that the variable of workload have no significant effect or influence to the accuracy of giving audit opinion. Therefore, hypothesis 1 (H1) stated "workload affects accuracy of giving audit opinion" rejected. The result of the hypothesis 2 regarding to the effect of experience on the accuracy of giving audit opinion show the value of the T is equal to 0.402 with the significant value is equal to 0.691. The significant value from the test is above 0.05. This show that the variable of experience have no significant effect or influence to the accuracy of giving audit opinion. Therefore, hypothesis 2 (H2) stated “experience has a effect on accuracy of giving audit opinion” rejected. The result of the hypothesis 3 regarding to the effect of personality on the accuracy of giving audit opinion show the value of the T is equal to -2.241 with the significant value is equal to 0.033. The significant value from the test is below 0.05. This show that the variable of personality have significant effect or influence to the accuracy of giving audit opinion. Therefore, hypothesis 3 (H3) stated “auditors with ST and NT combined personality types have effect on the accuracy of giving audit opinion” accepted. The result of the hypothesis 4 regarding to the effect of professional scepticism on the accuracy of giving audit opinion show the value of the T is equal to 2.324 with the significant value is equal to 0.028. The significant value from the test is below 0.05. This show that the variable of professional scepticism have significant effect or influence to the accuracy of giving audit opinion. Therefore, hypothesis 4 (H4) stated “auditors with professional scepticism have the effects on the accuracy of giving audit opinion” accepted.

5 DISCUSSION

5.1 The Effect of Workload on Accuracy of Giving Audit Opinion

The result of the test to hypothesis 1 show that the workload have no significant effect or influence to the accuracy of giving audit opinion. It can be seen from the coefficient value that is equal to 0.003 also the T value that is equal to 0.028 with the significant rate value of 0.978. This show that the workload have no significant effect or influence to the accuracy of giving audit opinion, it means that with the workload experienced by auditors, does not mean that the auditor provides an accurate opinion. This means that the H1 of this research is rejected, because the effect of workload is not significantly affecting the accuracy of giving audit opinion.

This result is consistent to Novita (2015) with the result that the workload do not have significant effect to the accuracy of giving audit opinion. This study expected that the result being caused by the sample of the respondents that mostly junior auditor with their education background is bachelor degree which means that they lack of experience, skill and also their workload because they do not have much task to finished.
5.2 The Effect of Experience on Accuracy of Giving Audit Opinion

The result of the test to hypothesis 2 show that the experience have no significant effect or influence to the accuracy of giving audit opinion. It can be seen from the coefficient value that is equal to 0,103 also the T value that is equal to 0,402 with the significant rate value of 0,691. This show that the experience have no significant effect or influence to the accuracy of giving audit opinion, it means that with the experience that auditors have, does not mean that the auditor provides an accurate opinion. This means that the H2 of this research is rejected, because the effect of experience is not significantly affecting the accuracy of giving audit opinion.

This research result is consisten to Muttaqin (2008) and Justiana (2010) whom the result show that the experience have no significant effect or influence to the accuracy of giving audit opinion, also Kushasyandita (2012) stated that even an auditor have the lenght of work longer in public accounting firm yet they lack of experience in facing the fraud then their professional scepticism is not high enough so it affects on the inaccurate audit opinion given by the auditor.

5.3 The Effect of Personality on Accuracy of Giving Audit Opinion

The result of the test to hypothesis 3 regarding to the effect or influence of personality on the accuracy of giving audit opinion show that the personality have significant effect to the accuracy of giving audit opinion. It can be seen from the coefficient value that is equal to -0,94 also the value of the T is equal to -2,241 with the significant value is equal to 0,033. The significant value from the test is below 0,05. This show that the variable of personality have significant effect or influence to the accuracy of giving audit opinion. This means that the H3 of this research is accepted, because the effect of personality is significantly affecting the accuracy of giving audit opinion.

The results of this study are consistent with the results of another study conducted by Noviyanti (2008) that the personality types are significantly affect accuracy of giving audit opinion through professional scepticism, she found that auditors with ST and NT combined personality types had higher professional scepticism than auditors with other combinatorial personality types and it means they have significant effect to audit quality. However, the result in this study is negative, it is expected that the caused of the negative effect is the respondent in this study are mostly do not have the ST and NT combined personality types.

5.4 The Effect of Professional Scepticism on Accuracy of Giving Audit Opinion

The result of the test to hypothesis 4 regarding to the effect or influence of professional scepticism on the accuracy of giving audit opinion show that the professional scepticism have significant effect to the accuracy of giving audit opinion. It can be seen from the coefficient value that is equal to 0,102 also the value of the T is equal to 2,324 with the significant value is equal to 0,028. The significant value from the test is below 0,05. This show that the variable of professional scepticism have significant effect or influence to the accuracy of giving audit opinion which means the H4 is accepted.

The result of the research is supported by the results of research conducted by Adrian (2013) with the result of research that is professional skepticism, ethics, and audit expertise have a positive effect on the accuracy of giving audit opinion by the auditor. In addition to the results of this study also supported by the results of research Prihandono (2008) with the result of auditor’s professional scepticism, the auditing situation and the auditor’s experience have a significant influence on the giving of audit opinion. The regression result states that professional scepticism has a significant positive effect on the accuracy of giving opinion by the auditor. The auditor is responsible for giving opinions on audit results that have been done properly and correctly. To achieve this, audit should be planned and undertaken with professional scepticism in all matters related to auditing activities.

6 CONCLUSION

According to the results of analysis ad discussion that have been conducted before, then it can be conclude as follows. Workload have no significant effect on the accuracy of giving audit opinion it means that if an auditors have workload, does not mean that it will directly affect their accuracy of giving audit opinion.

Experience have no significant effect on the accuracy of giving audit opinion, it means that even an auditor have the lenght of work longer in public
accounting firm yet they lack of experience in facing the fraud then their professional scepticism is not high enough so it affects on the inaccurate audit opinion given by the auditor.

Personality have significant effect on the accuracy of giving audit opinion, it shows that if the auditor have better combination of personality types based on Myers and Briggs Personality Types Indicator it will increase auditor’s accuracy of giving audit opinion.

Professional scepticism have significant effect on the accuracy of giving audit opinion, it means that if the auditor have more professional scepticism, it will increase their accuracy of giving audit opinion because the auditor is responsible for giving opinions on audit results that have been done properly and correctly. To achieve this, audit should be planned and undertaken with professional scepticism in all matters related to auditing activities.

8 SUGGESTION

This study will give suggestion for auditors, auditors need to think sceptical in order to making a decision, the more auditor thinking sceptically, the better audit opinion will provides by the auditor.

In order to improve this study, for further research, the research requires wider scope so other study can find different result or solution and also the research need to be conducted after the peak season in order to control the distribution of the questionnaire. The research need more independent variables and moderating variables to see their effect to the accuracy of giving audit opinion, so other study can figuring out how to provide better opinion. And the research need more objects, not only taking part in affiliated public accounting firm so the data used can represent the public accounting firm in indonesia and have better result.

7 LIMITATION

However, this research still have some limitations, are as follows. This research conducted in may and june which means many auditors are still doing the audit or still in “peak season” so the distribution of questionnaires is not much. Where the total of questionnaire that can be analyzed only 33 questionnaires.

Questionnaire distributed directly to some of the public accounting firm in jakarta on average filled by junior auditors. The scope of the study to analyze the answers of senior auditor, manager or supervisor in this study were few in number. Even for respondents who have a position of partner answered the questionnaire is none, so the results of the research can not be generalized.

This research indicated that the accuracy of giving audit opinion can be describe with the equal of 19.9% through variables of workload, experience, personality, and professional scepticism while the rest of them equal to 80.1% through other variables.

This research only taking part in affiliated public accounting firm, so the data used in this research can not represent the entire public accounting firm in indonesia.

There are several questions that are not represents the variable when the auditor need to answer the question and giving the audit opinion based on cases in questionnaire.

REFFERENCES


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