

THE EFFECT OF TASK COMPLEXITY ON QUALITY OF AUDITOR'S WORK: THE IMPACT OF ACCOUNTABILITY AND KNOWLEDGE

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The study examines the effect of accountability and knowledge on auditors' performance (quality of auditor's works). It is expected that the degree of task complexity (low and high complexity task) has different effect on quality of auditors' work. It is also predicted that knowledge moderate the relationship between accountability and quality of auditors' work. Data was obtained from auditors who work for local Accounting Public Firm in Pekanbaru and Padang. A total of 62 responses (44.29%) was accepted and used in the analysis. Data is analyzed by using multiple regression. Results of the study indicate that when task complexity is low, accountability will effect quality of auditor's work, but when task complexity is high, accountability does not have effect on quality of auditor's work. In addition, when task complexity is high, interaction between accountability and knowledge has significant influence on quality of auditor's work. Suggestions for future research are also given to address the present study's limitation.

Keywords: accountability, knowledge, quality of auditors' work, task complexity

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INTRODUCTION

Audit service on financial statements is the predominant type of audit services performed by audit firms. The audited financial information is then used by external party such as prospective investor, investor, creditor and others in the decision making process. In the case, as a third party, external auditors take responsibility to connect management (internal party) and external party. The auditor's report expresses an opinion as to whether those financial statements are in conformity with generally accepted accounting principles. External users of financial statements look to the auditor's report as an indication of reliability of the statements for their decision making purposes. Without the assistance of independent auditors, management will face difficulty to convince external party about its reported financial statement. Since, from external party's side, management has both financial and non financial interests.

Generally, auditing is systematic process to obtain and evaluate evidences about quantifiable information objectively related to specific economic entity and compare them with standard criterion. Based on the result of audit process, auditors make audit conclusion and reported to stake holder. Based on the explanations above, we know that external party draw a conclusion and then make decision regarding a company performance on auditor's report. While, auditors make conclusion depend on result of audit process that they have done. It means, the result of auditor's work will affect auditor's conclusion and indirectly it will also affects the evaluation or decision made by external party.

Accountability would seem to be especially important part of the audit process for auditors. Because of the consequences of their report or opinion, auditors are always faced with the prospect of being held accountable for their judgment or actions. Ashton (1990) has stated that because of the environment, professional auditors must be prepared to justify, document, and take responsibility for his/her judgments and decisions. Therefore quality of auditor's work can be affected by auditor's accountability.

Prior social psychology research has found that there is correlation and effect of accountability on quality of auditor's work. Meisier and Quilliam (1992) found that auditor's accountability tend to increase the auditor's level of cognitive processing and this increased level of cognitive processing has both positive and negative effect on the judgment process.

Tetclock and Kim (1987) also examined auditor's accountability issue in a personality prediction task. In their research, subjects or respondents were divided to three groups; no accountability, pre exposure accountability and post exposure accountability. The no accountability group was instructed that their response would be anonymous. The pre exposure accountability subjects were told before beginning the task that they would have to justify their responses to interviewer at the conclusion of the task. The post exposure accountability subjects were instructed to justify their response only after completing the task. Relative to the no accountability and post exposure accountability groups, the pre exposure accountability group exhibited more complex cognitive processing, gave more accurate responses and reported more realistic confidence level in their decisions.

Chaikan (1980) provided evidence that accountability leads to analytic processing by examining communicator likeability. In the research, subjects both low accountability and high accountability were presented with argument from likable and unlikable communicator. High accountability subject's attitudes were influenced most by the strength of the arguments and not by likeability of the true source. While for low accountability subjects, they were persuaded most by a likable source and relatively unaffected by the strength of the argument and not by likeability of the source.

Whether and how accountability or its interaction with other variables may influence quality of auditor's work is currently not very clear and finding in some research sometimes appear contrary. Kennedy (1993) found that accountability can reduce bias for MBA student but not for audit managers.

Cloyd (1997) examined the effect of interaction between accountability and knowledge on quality of auditor's work in the information search phase of a tax research task. The research found that accountability had incremental positive effect on performance among the more knowledgeable professionals. The research assumed that the tasks are given to subjects are high complexity task.

Tan and Kao (1999) extended Cloyd (1997) study by dividing task complexity to three levels, high complexity task, medium complexity task and high complexity task and also adding problem solving ability variable which was also predicted to influence quality of auditor's work. The research concluded that: for low complexity task, accountability will not improve performance; for medium complexity task, higher accountability subject will result in better performance when auditor have high knowledge; and for high complexity task, higher accountability will result in better performance when auditors have both high knowledge and high problem solving ability.

Generally, past studies about quality of auditor's work were done in developed country and used auditors who work in international scale public accounting firm (big public accounting firm) as subjects. Nevertheless, similar studies are not found yet done in developing countries. It is predicted that differences of country's condition and working environment (big and small public accounting firms) can affect differences in auditor's perception, auditor's faith values and the way of auditor's work about how to yield qualified work. Especially in Indonesia, most of public accounting firms is local (small) scale. Because of that, a study about auditors who works in developing country and in local or small public accounting firm is important to be done.

Although the research just could be done in small scale, we expect the study can give contribution for practitioners. Our results have implications for practice in terms of ensuring adequate performance (quality of auditor's work) for tasks of varying complexity. Our results suggest that when assigning auditors to highly complex tasks, accounting firms should ensure that the auditors have the requisite knowledge as well as the appropriate accountability level. Having auditors with either the appropriate knowledge or accountability level alone may not be sufficient to enhance the quality of auditor's work.

The remainder of the paper is organized as follow. The next section discusses prior literature about accountability, knowledge and quality of auditor's work and continued with hypothesis development. Our method of collecting, measuring and analyzing data, results are then presented, followed by our conclusion, limitation and future studies.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Quality of Work

Quality of work is defined by the number of correct responses compared with standard criteria. For auditors, quality of work is appraised by looking at correct response given by auditor for every audit task. Handayani (2003) stated that quality of auditor's work can be classified into two categories, qualified and unqualified. Thawaf (1999) described audit quality from supervisory side. According to Thawaf (1999), in order to get qualified audit, continues supervision has to be done from the beginning to the end.

Quality of auditor's work can be seen from the quality of decision made. According to Edward et al. (1984) in Bedard and Chi (1993), there are two criterion used to evaluate a decision, namely outcome oriented and process oriented. Outcome oriented criterion is used when the correctness of an outcome can be determined. To evaluate the quality of taken decision is done by comparing solution and criterion of standard outcome. Contrary to outcome oriented criterion, process oriented criterion is used when correctness of an outcome can not be determined. So, to evaluate the quality of auditor's decision is viewed from the quality of audit process done by auditor during the audit work from the beginning to decision made.

Task Complexity

One of the factors that can be influenced the quality of work is task complexity. According to Libby and Lipe (1992) and Kennedy (1993), task complexity can be used as a tool to increase quality of work. Task complexity, for a certain level, can influence auditor's effort. Given such effort, auditors can increase their quality of work.

Wood (1986) described task complexity in term of two aspects: First, component complexity, relating to the number of information cues to be processed and steps to be executed in performing a task and increasing with the number of cues and steps. Second, coordinative complexity referring to the amount of coordination required to perform the task and increasing when steps in one part of the task depend on steps taken earlier, when several related steps must be performed all at once and when backward or forward reasoning is required.

Accountability

According to Tetclock and Kim (1985) accountability is critical rule and norm enforcement mechanism that is the social psychology link between individual decision maker on one hand and the social system to which they belong on the other. The fact that people are accountable for their decision is an implicit or explicit constraint upon all consequential acts they undertake.

Tan and Kao (1999) stated about three indicators that can be used to examine individual accountability; one of the indicators is motivation. How motivated they were to perform well on the task. Motivation is the extent to which they though their responses would be reviewed by training manager and the amount of mental used. High

accountability subjects were more motivated, more likely to think that they would be reviewed and exerted more effort than low accountability subjects.

Meisier and Quilliam (1992) studied the effect of accountability on the individual cognitive process in working and found that high accountability subjects do more complicated cognitive process. Similar with Meisier and Quilliam (1992), Fetlock and Kim (1987) also found that subject who were told before beginning the task (pre exposure accountability subjects) that they would have to justified the responses to manager exhibited more complex cognitive process, gave more accurate responses and reported more realistic confidence level in their decisions.

Cloyd (1997) studied the effect of accountability on performance in the information phase of tax research task. He found that accountability had an incremental positive effect on performance if auditors have high audit knowledge. On the study, Cloyd (1997) used assumption that task complexity faced was high (every task has similar task complexity level).

Tan and Kao (1999) extended Clod's study by dividing task complexity into three levels: low task complexity, medium task complexity and high task complexity and adding problem solving ability variable that is predicted also affected quality of auditor's work. Tan and Kao (1999) found that accountability could not affect auditor performance directly, but it interacted with knowledge, task complexity and problem solving ability variables.

Based on inconsistency of mentioned prior studies, we try to re-examine the effect of accountability on the quality of auditor's work by proposing the following hypothesis:

- H₁: For low complexity task, accountability has significant effect on quality of auditor's work.
- H₂: For High complexity task, accountability does not have significant effect on quality of auditor's work.

Audit Knowledge

According to Brown and Stanner (1983) in Tubbs (1992), different level of knowledge among auditors will affect the way the auditors do a task. In addition, the auditor will be able to complete a task effectively if the auditor is supported by it high audit knowledge. When the auditor detects an error, the auditor must have knowledge about whether and how that error happens (Tubbs 1992). Generally an auditor, at least must have knowledge about general auditing, computer auditing, accounting issue, specific industry, general world knowledge and problem solving knowledge (Bedard and Chi 1993).

Cloyd (1997) found that the level of effort that was devoted by auditors vary among them, harmonized with their level of knowledge. In addition, Cloyd (1997) also found that the level of individual knowledge can increase quality of auditor's work. Spilker (1995) stated that job characteristic, such as difficulty and availability of information search, can also have a deep effect on the relation among knowledge, effort (proxy of accountability) and performance. According to Cloyd (1997) auditors who have high effort (proxy of accountability) can complete a simple task even

though their level of audit knowledge is low. It is mean that effort can substitute prior knowledge if the task complexity is low, but for more complex task however effort could not substitute knowledge. The only way of effort affects the quality of auditor's work in complex task depends on the level of knowledge.

Tan and Kao (1999) done similar research and found that knowledge could strengthen the relationship between accountability and quality of auditor's work if the level of task complexity was moderate. For the low complexity task, accountability, knowledge and the interaction between knowledge and accountability did not have significant effect on quality of auditor's work. Whereas, for high complexity task, accountability could increase quality of auditor' work if it was supported by high knowledge and problem solving ability.

Based on discussion above, we formally express the hypothesis:

- H₃: For low complexity task, interaction between accountability and knowledge does not has significant effect on quality of auditor's work
- H₄: For high complexity task, Interaction between accountability and knowledge has significant effect on quality of auditor's work

RESEARCH METHODOLOGY

Subject

The study used accountants who work in public accounting firms in Pekanbaru and Padang as subjects. The two locations were chosen because of their close each other and have similar social economic condition. So that, we hope the number of subject would be bigger.

Subjects were chosen by non probability method based on purposive sampling. The subjects would be selected if they had experience in financial audit. The criterion was important to get proper respondents. In fact, not all of public accountants in audit firms do financial audit. Some of them handle management service and tax matter.

Data Collection

Data was collected by survey method. Questionnaires are sent to respondent directly. Before distributing the questionnaires, we had classified subjects randomly into two groups: high accountability subjects and low accountability subject. Subjects who were selected into high accountability group got instruction that their task would be reviewed by partner and they should provide their name. In contrast, low accountability subjects did not get the instruction. They only asked for their cooperation in fulfilling the questionnaires.

Sixty five (65) auditors from fourteen (14) public accounting firms in Padang and Pekanbaru had been selected as subjects. Earlier examination found that three questionnaires from high accountability group could not be used due to incomplete responses. So that, the number of questionnaire could be analyzed is 62 with the final response rate is 44.29%.

Variable and Measurement

For the study, we used accountability variable as independent variable; quality of auditor's work as dependent variable (based on level of task complexity) and knowledge as moderating variable. The study used instrument that had been used by prior researcher. Some of them are Libby (1985), Bonner and Lewis (1990) and Tan and Kao (1999). Since the original instrument was written in English, so for the purpose of the study, the instrument was translated into Bahasa Indonesia. The research instrument was pre tested on three auditing lecturer and two practicing auditors to ensure that the information and narratives in the case were realistic in performing the audit task.

Accountability

Accountability is defined as a link of social-psychology urging of auditor to complete their duty and respond it to their environment. In the study, accountability was assessed by questions about how motivated they were to perform the task, their confidence that their work would be reviewed by their partner and their effort level to complete audit tasks. Those motivation, confidence and effort are measured with nine point scales (1= not all motivated to 9=extremely motivated). Accountability value is taken from average value of respondent's motivation, confidence level and effort.

Quality of Auditor's Work

Quality of work is the number of correct response compared with standard criteria. In the case, quality of work is appraised by looking correct response given by auditor for every audit task in the questionnaire. More correct response given by auditors is interpreted that auditor's work is more qualified. On the study, subjects were required to complete audit task relating to: compliance test, substantive test, listing financial statement errors and performing ratio analysis.

The study examined quality of auditor's work based on two level of task complexity: First, low complexity task (Task 1) relates to tasks about compliance test to ascertain whether the client's control on payables and liabilities were effective, list substantive test to search unrecorded liabilities, list financial statement errors from weakness in the client's control over the account payable system compliance test, substantive test and listing financial statement errors; second high task complexity (Task 2) referring to tasks about ratio analysis and listing errors that could have cause chances in some financial ratios. The lowest score both of task 1 and task 2 is zero (0) and the highest score is 100 (one hundred).

Audit Knowledge

Audit knowledge is defined as the level of understanding of an audit task conceptually. Audit knowledge variable was measured by 18 multiple choice questions, consist of: five questions about compliance test, four questions about substantive test, five questions about listing financial statement errors and four

questions about ratio analysis. The lowest score for the variable is zero and the highest score is 100 (one hundred).

Manipulation Procedures

On the study, there are two conditions manipulated or controlled:

a. Task Complexity Manipulation

Before distributing questionnaires, authors had classified task complexity into two levels: high and low complexity task. To proof that our manipulation done successfully we rated respondent's opinion about the level of task complexity they faced. Based on their answers, we found that they rated the tasks 1 (low complexity tasks) were easier than the tasks 2 on the questionnaire. An average subjects rated task 1 was 7.38 and the task 2 was 8.95 (1=low complexity task to 9= high complexity task). Based on paired samples test, the mean score for the manipulation check on the low complexity task was significantly different from the high complexity task ($t=-19.321$ $p=0.00$). These results strongly support that manipulation done to task complexity was success.

b. Accountability Manipulation

In previous part of the paper, we had been discussed that subjects in the study were divided into two groups: high accountability and low accountability subject. High accountability subject were instructed that the result of their tasks would be reviewed by manager and they asked to write their name. Whereas, low accountability subject did not get the instruction and we only asked their willingness to fulfil every question in the questionnaire without reviewing from their manager.

Tan and Kao (1999), Libby and Luft (1993) and Cloyd (1997) were found that high accountability subjects tended to have higher motivation to complete their tasks, have higher confidence level that the manager would be reviewed their tasks and have higher effort. In contrast, low accountability subjects tended believe that their work did not reviewed by their manager, have low motivation and low effort.

To test whether our manipulation on accountability variable done as predicted, we had done manipulation check by evaluating three indicators; motivation, confidence level and effort. The evaluation purposed to examine whether used indicators was proper to evaluate the level of individual accountability. The evaluation done in two steps, first we analyzed the effect of accountability on those three indicators. The results show that accountability have significant influenced on motivation ($\beta= 0.968$, $p<0.01$), confidence ($\beta= 1.335$, $p<0.01$) and effort level ($\beta= 0.693$, $p<0.01$). It means that the all three of indicators is proper to be used as indicators to assess individual accountability.

The second step taken was to check whether the three indicators: motivation, confidence level and effort differ between the high accountability subjects and low accountability subjects. Evaluation on the success of accountability manipulation was done by comparing the mean value of motivation, confidence and effort between those

two groups. Average value of motivation, confidence and effort between high accountability subject and low accountability subjects can be seen on the table bellow:

TABLE 1
Average Value of Motivation, Confidence and Effort

	High accountability subjects	Low accountability subjects
Motivation	8,10	4,91
Confidence	8,89	4,00
Effort	7,84	5,71

We found that high accountability subjects were more motivated (means 4.91 and 8.10, respectively, $p=0.00$), were more likely to think that they would be reviewed (means 4.00 and 8.89, respectively, $p=0.00$) and exerted more effort that less accountability subjects (means 5.71 and 7.84, respectively, $p=0.00$). These results proof that manipulation procedure on subject accountability has been done successfully.

RESULTS

Descriptive Analysis

The sample comprised 62 (sixty two) auditors from fourteen (14) public accounting firms in Padang and Pekanbaru. The average age of the subjects is 27 years, ranging from 22 to 47 years. Ninety seven per cent of the sample had an undergraduate degree and three percent of them are holding master degree. On average, subjects had 4.3 years of total work experience (min 6 months, max 16 years). Table 2 present the min, max, mean and standard deviation of the variables in the study.

TABLE 2
Descriptive Statistic of Variables

Variables	N	Min.	Max.	Mean	Std. Dev
Accountability*	62	3	9	6.46	1.98
a. Motivation	62	2	9	6.40	1.99
b. Confidence	62	1	9	6.29	2.74
c. Effort	62	3	9	6.71	1.50
Knowledge	62	16.67	94.44	50	17.65
Quality of Auditor's Work**					
a. Low Complexity	62	0.00	91.67	39.38	25.42
b. High Complexity	62	0.00	43.33	10.59	11.82

Note:

*: Accountability: obtained from average value of motivation, reviewed confidence level and effort.

a Motivation : The level of subject's motivation in completing the tasks

b Confidence : The level of subject's confidence that they would be reviewed by manager

c Effort : The level of effort that were devoted to complete tasks .

** : Quality of Auditor's Work

a. Low Complexity : Quality of auditor's work for low complexity task

b. High Complexity : Quality of auditor's work for high complexity task

Test of Hypotheses

Testing Hypothesis 1

The first hypothesis predicts the significant effect of low complexity tasks on quality of auditor's work. The hypothesis was tested by using linear regression analysis. As shown in table 3, when quality of auditor's work was used as dependent variable, the coefficient of β (the coefficient of accountability) was significant ($p < 0.001$). The coefficient was positive, which is consistent with the sign predicted by first hypothesis. Hence, there is evidence showing that low complexity tasks were associated with high quality of auditor's work (Table 3).

TABLE 3
Result of Regression analysis between Accountability on Quality of Auditor's work, for low complexity tasks

Variables	β	t	Sig. t	F	Sig. F	R ²
Constant	-33.540	-6.280	0.000	203.622	0.000	0.772
Accountability	11.284	14.270	0.000			

Testing the Hypothesis 2

The same procedure as testing the first hypothesis has been taken to test the second hypothesis. From data analysis, we got the coefficient of $\beta=3.393$, $t=5.350$, $p < 0.01$. From the result we can conclude that for high complexity task, accountability had significant effect on quality of auditor's work. The result shown that the second hypothesis was rejected. Result of linear regression analysis can be seen on the following table 4:

TABLE 4
Result of Regression Analysis between Accountability on Quality of Auditor's Work, for High Complexity Tasks

Variables	β	T	Sig. t	F	Sig. F	R ²
Constant	-11.333	-2.646	0.010	28.622	0.000	0.323
Accountability	3.393	5.350	0.000			

Testing the Hypothesis 3

The third hypothesis predicts that under the condition of low complexity tasks, the interaction between accountability and knowledge will not have significant effect on the quality of auditor's work. We run regression analysis and results showed the coefficient of interaction between accountability and knowledge did not have significant effect on quality of auditor's work (see table 5). The interaction coefficient, however, did support the third hypothesis.

TABLE 5
Result of Regression analysis among Accountability, Knowledge and Interaction of Accountability and Knowledge on Quality of Auditor's work, for Low Complexity Tasks

Variables	β	t	Sig. t	F	Sig. F	R ²
Constant	-19.778	-1.461	0.149	110,	0.000	0.852
Accountability	4.610	2.316	0.024	874		
Knowledge	0.163	0.430	0.669			
Accountability*						
Knowledge	0.061	1.311	0.195			

Testing the Hypothesis 4

The fourth hypothesis predicted that interaction of accountability and knowledge had significant effect on quality of auditor's work. The hypothesis was testing by using multiple regression analysis. As predicted, there is a statistically significant effect of the interaction between accountability and knowledge on quality of auditor's work. Based on result of data analysis, it was found that the β coefficient (the coefficient of the interaction between accountability and knowledge) was significant ($p < 0.05$). Finding of the result, strongly support the fourth hypothesis. Results of the analysis can be seen on the following table 6:

TABLE 6
Result of Regression Analysis among Accountability, Knowledge and Interaction of Accountability and Knowledge on Quality of Auditor's Work for High Complexity Tasks

Variables	β	t	Sig. t	F	Sig. F	R ²
Constant	11.976	0.960	0.341	13.785	0.000	0.416
Accountability	-1.535	-0.836	0.406			
Knowledge	-0.448	-1.280	0.206			
Accountability* Knowledge	0.088	2.074	0.043			

CONCLUSION, LIMITATION AND FUTURE STUDIES

Conclusion

The study examined the effect of accountability on quality of auditor's work under different level of task complexity and attempted to establish knowledge as a potential moderator of accountability–quality of auditor's work relationship. On the study, the quality of auditor's work was seen into two perspectives, low complexity tasks and high complexity tasks. The finding suggests that accountability can be used as a predictor of quality of auditor's work if the complexity of tasks is low. Finding of the study is not consistent with study done by Tan and Kao (1999). Similar study done by Tetclock and Kim (1987) found that accountability do have relationship with quality of auditor's work. Furthermore, when the degree of tasks complexity is high, in fact accountability also had significant influence on quality of auditor's work. The finding was contrary to our expectation that for high complexity task accountability did not have effect on quality of auditor's work. But, R square on the table 3 and 4 show the decreasing number from 0.772 to 0.323. From the data we can infer that for less complex task accountability has more influenced (77.2%) than more complex task (32.3%)

To explain further how accountability affects the quality of auditor's work, the study examining the moderating effect of knowledge. In less (low) complex tasks, we found that interaction between accountability and knowledge could not enhance the quality of auditor's work. For high complex tasks, however accountability and knowledge could not directly affect the quality of auditor's work. Only their interaction can influence quality of auditor's work. Under the circumstance, accountability would lead to high motivation and effort of the subjects to utilize the prior knowledge they have. Increase in motivation and effort and their interaction with knowledge improved the quality of auditor's work. Finding of the study is consistent with study by Tan and Kao (1999).

Limitations and future studies

There are several limitations for the research. First, the external validity of the study is limited since the case contains less information than the real audit environment. In the real audit environment much richer information will influence the quality of auditor's work. Second, the sample size of the study is relatively small. Future study should attempt to elaborate using larger samples. This would enhance the external validity of the findings. Third, the researchers had less control during manipulation and experiment process. Future studies should attempt to get full control during manipulation procedures. It is suggest using method that applied by Tan and Kao (1999) and Cloyd (1997) in which all of subject gathered in the same place and time, then classifying them to high accountability group and low accountability group and then giving the same treatment for every subject adjusted with their group. While, on the study, manipulation procedures both of high accountability group and low accountability group done by every partner in every public accounting firms. It might cause a dissimilar treatment for every subject classified to similar group.

Accountability and knowledge are not the only factors that influence quality of auditor's work. Other motivational devices such as financial incentive on the task complexity–quality of auditor's work relation can be investigated (Bonner and Sprinkle 2002) or the effect other characteristic of auditing task (Turner 2001). It will be fruitful for the further research to examine more sophisticated forms of the relationship among those variables.

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