



## The Factors Affecting the Audit Quality with the Understanding on Information Systems as the Moderating Variable

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### ABSTRACT

This study aims to examine the role of understanding of information systems in moderating the influence of auditor experience and audit complexity on audit quality. The population in this study is the auditor at the Public Accounting Firm in Semarang City as many as 17 KAP with a population of 255 auditors. The sampling technique uses convenience sampling. The number of samples that can be processed by 54 respondents. The test was done by multiple regression test to test the independent variable and the interaction test (moderated regression analysis) to test the moderation variable. The results showed that partially experience of auditors does not affect the quality of audit, audit complexity negatively affect the quality of audits, and understanding of information systems have a positive effect on audit quality. The result of moderation testing shows that the understanding of the information system is not able to moderate the influence of the auditor's experience on audit quality but can moderate the effect of audit complexity on audit quality. The conclusion of this study is that high audit complexity will reduce audit quality, and understanding of good information system will improve audit quality, and understanding of good information system will weaken audit complexity to audit quality.

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### INTRODUCTION

External auditor is a profession whose duties are to carry out an audit of the financial statements of a company and give opinions or views on financial statements whether they have been presented fairly in accordance with Indonesian FAS (Financial Accounting Standards) and produce a qualified audit reports. Audit quality is the probability that the auditor will find and report violations on the client's accounting system (De Angelo, 1981).

The quality or failure of auditor's work will affect auditor's final conclusion and indirectly affect whether accurate or not the decisions will be taken by parties outside the company. The perception about audit quality is important because it can help regulators and the accounting profession to formulate policies based on the empirical evidence (Al-khaddash, Nawas, & Ramadan, 2013). So that auditors are required to feel responsible (accountability) in carrying out their work and have a professional attitude. Audit Quality according to (Sing-

gih & Bawono, 2009) is the attitude of the auditor in carrying out his duties which is reflected in the results of his audit that can be relied on in accordance with the applicable standards.

An auditor in carrying out financial statement audit activities is not only for the interests of the client, but the results of the audit are also needed by several other parties which have interest in audited financial statements. Other parties of the company, which usually consist of several parties such as, corporate owners, employees, investors, creditors, government agencies, non-profit organizations, and the public as well as other parties involved to assess the company and make strategic decisions and long-term interests related to the company. In this case, the public accountant has function as a third party that connects the management of the company with parties outside the company concerned. From the profession of public accounting, the public expects a free and impartial assessment on the information presented by company management in financial statements (Mulyadi & Puradireja, Hanjani & Rahardja, 2014)

Nevertheless, at present, there are many cases involving the ethics of auditors in the audit process of the company's financial statements that cause a decrease in

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the quality of audit results due to fraudulent practices by external auditors and their clients. For example is the freezing of licenses to Public Accountant Justinus Aditya Sidharta. , in this case, Justinus was proven to have committed a violation of SPAP related to the Audit Report on the PT Great River International Tbk Consolidated Financial Statements in 2003, allegedly occurred in the practice of overstatement in the preparation of financial reports and cases involving leading pharmaceutical companies namely PT Kimia Farma.

This company has overstated financial statements. i.e. in the new financial statements, the profits presented were only Rp. 99.56 billion, or lower by Rp. 32.6 billion, or 24.7% of the initial profit reported. The mistake arose in the Raw Material Industry unit, namely the mistake in the form of overstated sales of Rp 2.7 billion, in the Central Logistics unit in the form of overstated inventory of goods of Rp 23.9 billion, in the Pharmaceutical Wholesalers unit in the form of overstated inventory of Rp 8.1 billion and overstated sales amounting to Rp 10.7 billion.

This case concerns the name of the well-known KAP, Hans Tuanakotta & Mustofa (HTM) because it is as an external auditor from Kimia Farma, but Tuanakotta KAP has followed the applicable audit standards, but failed to detect the fraud. In addition, the KAP was also not proven to help management commit fraud.

In previous studies that examined the relationship of factors that influence audit quality have different results / conclusions. One factor that can affect audit quality is the auditor's experience. The results of the research conducted by (Aisyah & Sukirman, 2015) concluded that the auditor's experience has a positive effect on audit quality. This result is in line with the research of (Hanjani & Rahardja, 2014) and (Khalidah, Purnamasari, & Kurniawan, 2015) which conclude the same results which state that the auditor's experience has a positive and significant effect on audit quality. Different result is shown in the study conducted by Furiady & Kurnia, (2015) and research conducted by Badjuri, (2011) which state that the auditor's experience has no significant effect on audit quality. The result of this study concludes that the auditor's experience does not guarantee that the auditor can produce the qualified audit.

Apart from experience factors, audit quality produced by auditors can be influenced by other factors, namely audit complexity, and the understanding of information systems. The result of the research conducted by (Prasita & Adi, 2007) and also the result of the research conducted by (Herawati, Hasbullah, & Sulindawati, 2014) stated that audit complexity has a negative and significant effect on audit quality. However, different result is shown by research of Widiarta, (2013) which concludes that audit complexity has a significant positive effect on audit quality.

In addition to auditor experience and audit complexity factors, the researchers also add the influence of the variable of the understanding on information systems on audit quality. The understanding of information systems is the auditor's ability to understand information systems that exist as integrated tools in each audit

assignment. The understanding of auditors on information systems will be very helpful to support the running of auditing activities smoothly to produce better reports. The Results from previous studies conducted by Prasita & Adi, (2007) also concluded that the understanding on information systems has a positive influence on audit quality.

Based on the results of previous studies regarding auditor experience and audit complexity variables, the researchers will try to make the variable of the understanding on information systems as a variable to moderate the influence of auditor experience and audit complexity on audit quality. The variable of the understanding on information systems is expected to be able to moderate the influence of auditor experience on audit quality. Thus, the produced audit quality becomes better and weakens the influence of high audit complexity on audit quality so that it is expected to produce better audit quality results with reduced audit complexity because there is a positive influence of the understanding on the information system. The purpose of this study itself is to examine whether auditor experience and audit complexity variables can influence on audit quality and to determine whether the understanding on information systems can moderate the influence of auditor experience and audit complexity on audit quality.

Attribution Theory is introduced by Fritz Heider in 1958 regarding attribution of causality. Attribution is the process of concluding the motives, intentions, and characteristics of other people by looking at their visible behaviour. According to Heider someone can make two attributions 1) internal attribution, the conclusion that someone behaves in a certain way because of something about people, such as attitude, character or personality. 2) external attribution, the conclusion that someone behaves in a certain way because of something about the situation he enters

This theory refers to how someone explains the cause of another person / himself who will be determined whether from the internal side for example the nature, character, attitude etc. or externally for example the pressure of certain situations / conditions that will influence the behaviour of individuals (Luthans in Carolita & Rahardjo, 2012)

Law of Yerkes-Dodson (Reverse U Model) created by psychologists Robert Yerkes and Dodson John in 1908. This theory explains the relationship between stress and performance. Described with horizontal lines as stress and perpendicular (vertical) lines as performance with an inverted U-shaped curve. This law states that performance increases according to a certain level of assignment still in accordance with ability but only at a certain point, when the level of performance becomes too high / too many assignments, performance actually decreases. Thus, if the level of stress is low, then the implementation of the tasks given will be better, more intense, and faster. On the other hand, if the level of stress is high, it will cause dysfunctional behaviour and will result in a decrease in the quality of one's performance resulting in the implementation of tasks is not in accordance with the expectation/ less good.

An auditor's work experience also affects good or not the quality of the audit produced by an auditor. The experience of the audit is indicated by flight hours in conducting audit procedures related to giving opinions on their audit report. Auditors who have different experiences, will also be different in looking at and responding to information obtained during conducting an audit and also in giving audit conclusions to the object being audited in the form of giving opinions. A long working period actually improves audit quality and a short period of time is associated with low audit quality (Tepalagul & Lin, 2015) so the more auditor experience can produce more expectations in explaining audit findings.

Attribution theory is used to explain the relationship between auditor experience and audit quality. Experience becomes a causal factor (internal attribution) the auditor produces audit quality. Therefore, it can be concluded that the behaviour is influential on the work experience of an auditor, the better the behaviour of an auditor, the work experience produced will be the higher the ability. According to Hanjani & Rahardja, (2014) concluded that the auditor's experience has a significant positive effect on audit quality. According to Zu'amah, (2009) an auditor who has more experience in auditing financial statements certainly has a variety of findings in each audit, such as indications of fraud, incomplete documents, manipulation of the data, and various cases involving internal corporate parties. So the hypothesis proposed in this study:

**H<sub>1</sub> : The Auditor's experience has a positive effect on Audit Quality**

Audit complexity is based on individual perceptions about the difficulties of an audit task. This perception raises the possibility that an audit task is difficult for someone, but may also be easy for others (Setyarini, 2004). As well as audit complexity is the perception of the thought processes complexity needed to complete each task (Bowrin & King, 2010). Audit becomes increasingly complex because of the level of difficulty (task difficulty) and audits task variability that increase. The complexity of the audit can cause accountants to behave dysfunctionally, causing a decrease in audit quality.

The Reverse U Model Theory is used to relate the audit complexity to audit quality. Job stress experienced by an auditor can be in the form of high complexity of the task where high level of audit complexity can cause accountants to behave dysfunctionally so that it will affect auditor performance worse and will reduce audit quality. Research conducted by Herawati et al., (2014) states that audit complexity has a negative effect on audit quality.

**H<sub>2</sub> : Audit Complexity has a negative effect on the Audit Quality**

The understanding on information systems here means the auditor's ability to understand the existing information system. The understanding on information systems is how far the information system as an integrated tool in each job both because of individual choices

and the mandate of the organization. The understanding on information systems is highly needed in auditing client companies' financial statements both the understanding of information systems generally and client companies' information systems. The understanding on information systems by auditors will be very helpful to support the smooth running of auditing activities to produce better audit quality.

Attribution theory states that a person's behaviour can be influenced by internal attribution, as well as external. The understanding on Information Systems is an internal attribution that originates from one's own behaviour. The result of the research conducted by Riespika & Supadmini, (2012) concludes that the Understanding of Information Systems influences on Audit Quality. The result of the study indicates that the Understanding on Information Systems has a positive effect on Audit Quality.

**H<sub>3</sub> : The Understanding of Information Systems has a positive effect on Audit Quality**

The higher the auditor's experience, the more capable and proficient the auditor is in mastering his duties and the activities he audits compared to an auditor who has little experience. As time goes on, the auditor needs to understand information system technology in accordance with the development of the times. Because of the ability, experience and knowledge in the field of audit is quite high but not accompanied by knowledge in the field of high information technology, the auditor will be less competitive and assignments in audit activities to be less efficient both in terms of economics and time, this is because many companies have using computerized information systems.

Whether we want it or not in conducting auditing activities, auditors are required to understand client company's information system. So, with the help of the understanding on information technology and the experience of auditors in the audit field which is long enough, it is expected that the auditor can present information faster, more accurately and reliably as well as produce the result of qualified audit. As well as the understanding on information systems can help junior / less experienced auditors in carrying out the audit process so that it can produce qualified audit reports. The results of several previous studies explain that auditor's experience does not affect on audit quality, such as research conducted by (Badjuri, 2011) and (Furiady & Kurnia, 2015)

Attribution theory states that internal forces and external forces together determine human behaviour. This Attribution Theory is used to explain the relationship between the influences of auditor experience on audit quality moderated by the understanding on information systems. This is due to these two factors originate from the internal behaviour of an auditor.

**H<sub>4</sub> : The Understanding on Information Systems moderates the influence of auditor experience on audit quality**

Previous studies tend to conclude that Audit

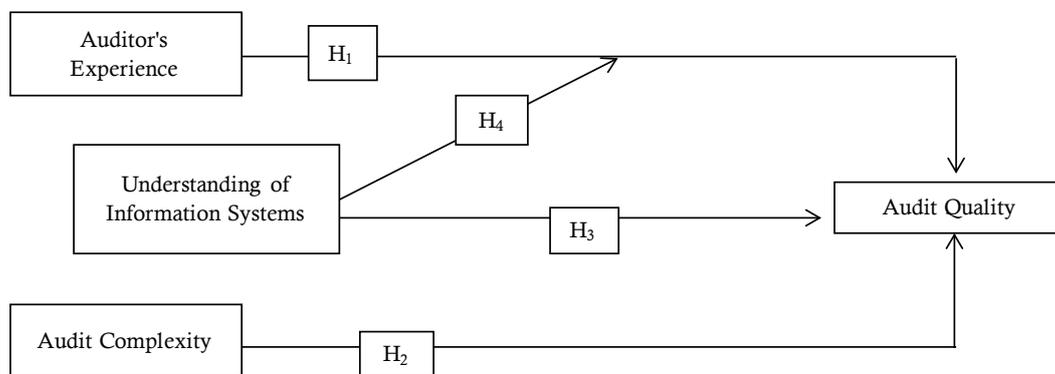
Complexity will affect audit quality negatively. This is because the more complex or difficult an audit task received by an auditor, will make the level of success in achieving the target / objectives of audit tasks to be reduced and can affect emotional conditions of the auditor to act dysfunctional / improper which can directly cause a decrease in audit quality. Auditors need to understand a system / technology recently, especially able to understand the client company's information systems that are audited, so that the audit is not limited to companies that do not use information technology.

With the understanding on information system will help auditor in determining the right audit procedures so that the complexity of audit tasks is reduced because by understanding the information system both globally and the corporate information systems audited will give convenience and facilitate auditing activities even with a high level of complexity so that they can

produce qualified audit reports.

Attribution theory states that internal forces and external forces together determine human behaviour. This Attribution Theory is used to explain the relationship between the influences of audit complexity on audit quality moderated by the understanding on information systems. Audit complexity is an external attribution and the understanding on information system is an external attribution. The results of the research conducted by Prasita & Adi, (2007) conclude that showing the interaction between task complexity and the understanding of information systems indicates a positive influence on audit quality.

**H<sub>5</sub> : The Understanding of Information Systems moderates the effect of Audit Complexity on audit quality**



**Figure 1.** Research Model

**RESEARCH METHODS**

The design of this study used a quantitative approach with research studies of hypothesis testing to examine the influence between hypothesized variables. The type of data used in this study was primary data obtained by survey methods through data collection techniques with questionnaires. The population used in this study were all independent auditors working at 17 KAPs in the city of Semarang. The samples used in this study were 54 respondents. The sampling of this study

used convenience-sampling technique. The purpose of this sampling technique was to gather information from participants who were easily accessed by the researchers (Etikan, 2016)

The variables used in this study are four, namely Auditor Experience and Audit Complexity variables as independent variables, the understanding on information systems as the independent variable as well as the moderating variable, Audit quality as the dependent variable. The following are the research variables and their measurement methods:

**Table 1.** Operationalization of the Research Variables

Variables	Definition	Measurement
Audit Quality	auditor The quality of the audit results of the financial statements conducted by the auditor (De Angelo, 1981)	Proposing audit findings accurately and objectively Reporting all auditee's mistakes, Completing the audit on time, Guided by Public Accountant Professional Standards (SPAP), Be careful in every decision making, Recommendations that match the cause of the error, Providing recommendations on audit report that are clear and understandable by the auditee (Primastuti & Dhini, 2014)
Auditor Experience	A measure of the length of time or period of work that an auditor has taken (Sukriyah, Akram, & Inapty, 2009)	Duration of Work As an auditor, Many Inspection Tasks The number of types of companies he has ever studied (Angriawan, 2014)

**The Continous of Table 1.** Operationalization of the Research Variables

Variables	Definition	Measurement
Audit Complexity	The process of each individual in facing difficulties in an audit task (Prasita & Adi, 2007)	Clarity of duty. Level of difficulty, Complexity / Variety of Tasks (Prasita & Adi, 2007)
Understanding of Information Systems	The auditor's ability to understand existing information systems (Prasita & Adi, 2007)	Understanding of information systems Understanding of client company information systems Benefits of Understanding Information Systems (Prasita & Adi, 2007)

Source : Writer's summary, 2017

The distribution of research questionnaires was conducted in July 2017. There were 8 KAPs which refused to fill out questionnaires and 9 KAPs who were willing to fill out questionnaires. The number of questionnaires distributed by 80 questionnaires and 54 questionnaires that could be processed. The method of data analysis was done in several stages. Data were analyzed using descriptive statistical analysis (mean value, maximum value, and minimum value). Furthermore, the instrument test was conducted, namely validity and reliability, testing data, namely the classical assumption

test, multiple regression analysis, and moderation regression analysis (MRA) with interaction tests.

## RESULTS AND DISCUSSIONS

The number of questionnaires collected was 54 out of 80 questionnaires distributed, so the response rate was 67.5%. The number of questionnaires entered came from 9 Public Accounting Firms (KAP). The results of the descriptive statistics of all the variables are presented in the following Table 2.

**Table 2.** Results of Variable Descriptive Analysis

Variables	N	Minimum	Maximum	Mean	Categories
Audit Quality	54	24	35	28.46	Qualified
Auditor's Experience	54	3	13	5.75	Less Experienced
Audit Complexity	54	10	30	23.48	Very Complex
Understanding of Information System	54	21	31	26.51	Very High

Source: The Results of Research Data Processing, 2017

The instrument testing was carried out by pilot test to 20 auditors working on 2 KAP, namely Bayudi KAP and BAP KAP. The validity testing uses bivariate analysis and shows that all the statement items in each variable has a significance value below 0.05 so that it is declared valid. The reliability testing shows that each variable has a Cronbach Alpha value above 0.7. From these results, all the variables are declared reliable. The classical assumption testing shows that the data is normal which is stated with a significance value of 0.818 or above 0.05. The multicollinearity test shows that the value of tolerance is more than 0.10 and the VIF value is less than 10, so there is no correlation between independent variables and the regression model does not occur multicollinearity. The heteroscedasticity testing uses

the Glejser test shows the results that the significance is above 0.05 or 5% and the variable does not occur heteroscedasticity symptoms.

The results of testing the coefficient of determination, the value of Adjusted R Square is 0.309 which means that 30.9% of audit quality variables can be explained by the variations of the independent variables and moderating variable used in this study, namely auditor experience, audit complexity, and the understanding on information systems. While the remaining 70% is explained by other variables outside the model applied in this study.

The results of the recapitulation of hypothesis testing in this study are presented in Table 3.

**Table 3.** The Result of Hypothesis Test

Hypothesis	Statement	$\beta$	Sig	$\alpha$	Results
H <sub>1</sub>	Auditor's Experience has a positive effect on audit quality	-0.166	0.124	0.05	Rejected
H <sub>2</sub>	Audit complexity has a negative effect on audit quality	-0.117	0.017	0.05	Accepted
H <sub>3</sub>	The Understanding of Information Systems has a positive effect on Audit Quality	0.403	0.000	0.05	Accepted
H <sub>4</sub>	The Understanding on Information Systems moderates the influence of Auditor Experience on Audit Quality	0.060	0.202	0.05	Rejected
H <sub>5</sub>	The Understanding of Information Systems moderates the effect of Audit Complexity on Audit Quality	0.075	0.015	0.05	Accepted

Source: The Result of Research Data Processing, 2017

### **The Effect of Auditor Experience on Audit Quality**

The first hypothesis in this study states that auditor experience has a positive effect on audit quality. Based on the result of the study, it indicates that the auditor's experience does not significantly influence on the audit quality. Thus, the first hypothesis of this study is rejected. The result of the study states that the auditor's experience does not affect on audit quality. This is because most of the respondents in this study are inexperienced auditors and many auditors who serve as junior auditors so that the respondents' responses to questions related to experience variable tends to produce low answers. This is due to there are still little audit assignments received by junior auditors and junior auditors' work experience as auditors are still lacking so that the knowledge and skills possessed regarding audit assignments are still lacking.

Auditors who have long worked / careers will have greater experience compared to auditors who have just worked / careers. Auditors who have worked for a long time certainly have more knowledge and skills in auditing financial statements, so the results of the audit will be more objective. Adequate auditor experience is very important to give consideration in relation to the level of materiality in the audit process (Usman, 2016). The result of this study is in line with the research conducted by (Badjuri, 2011) and (Singgih & Bawono, 2009) which states that the auditor's experience does not affect on audit quality.

The result of this study is in line with attribution theory which explains that the motive of a person's behaviour in doing something is influenced by internal and external factors. Thus, it can be concluded that the behaviour affects the work experience of an auditor. The better the behaviour of an auditor, the work experience generated will be the higher. In this study explained that a little auditor experience would produce poor audit quality.

### **The Effect of Audit Complexity on Audit Quality**

The second hypothesis in this study states that audit complexity has a negative effect on audit quality. Based on the result of the study, it indicates that audit complexity negatively affects on audit quality. Based on this, this study accepts H<sub>2</sub>.

The result of this study states that audit complexity has a negative effect on audit quality. This is due to the higher the complexity in the audit assignment carried out by the auditor, it can have an impact on the decline in audit quality. Moreover, if there is an increase in complexity in an audit assignment will affect the decline of success rate and higher audit complexity can cause the auditor to behave dysfunctionally / improperly, causing a decrease in audit quality. Therefore, an auditor must have experience, more knowledge in carrying out the audit process to deal with the complexity of tasks that are increasingly complex and high. The result of this study is in line with the research conducted by (Prasita & Adi, 2007) and research conducted by (Herawati et al., 2014)

The result of this study is in line with the reverse

U model theory (Yerkes Dodson Law) explaining the relationship between stress and performance. So that if a stress level is high, it will cause a dysfunctional person's behaviour and high stress will give many demands, causing a decrease in the performance of the person in a job. This theory is used to relate the complexity of the audit to audit quality. Job stress experienced by an auditor can be in the form of high complexity of audit tasks where if the level of complexity of the audit is high, it can cause accountants to behave dysfunctionally so that it will affect auditor performance worse and will reduce audit quality.

### **The Effect of Information System Understanding on Audit Quality**

The third hypothesis in this study states that the understanding of information systems has a positive effect on audit quality. Based on the results of the study, it indicates that understanding of information systems has a positive effect on audit quality. Based on this, the study received H3. The result of the study states that the understanding on information systems has a positive effect on audit quality because the understanding of auditors on information systems will greatly help to support auditing activities to produce better reports. This understanding also makes it easy for auditors to optimize any audit technology used, so that auditing activities can be done more quickly. The process of application based on information technology will help the auditor in the process of planning, implementing, monitoring, and applying audit procedures (Yeghaneh et al, 2015)

The difference in the level of the understanding on information systems by auditors causes the emergence of various ways that can be done by auditors in conducting audit activities, namely time differences, reliability, and accuracy in completing audit activities. The result of this study is in line with the research conducted by (Prasita & Adi, 2007) and (Riespika & Supadmini, 2012)

The result of this study is in line with attribution theory that the motive of a person's behaviour in doing something is influenced by internal and external factors. Based on this theory, internal factors derived from the knowledge within the auditor about information systems that will affect his work.

### **The Effect of Auditor Experience on Audit Quality with the Understanding on information systems as the Moderating Variable**

The fourth hypothesis in this study states that the understanding of information systems can moderate the influence of auditor experience on audit quality. Based on the result of the study, it shows the testing of the moderator variable with the interaction test of the understanding on information systems as moderating the auditor's experience with audit quality shows that the understanding of information system variable is not able to moderate the effect of auditor experience on audit quality. Thus, the 4th hypothesis is rejected.

The result of the study states that the understand-

ding of information systems cannot moderate the influence of auditor experience on audit quality. This is due to experienced and less experienced auditors cannot improve audit quality even though it is moderated by the understanding on information systems. This is supported by the results of descriptive analysis which state that auditors who are the sample in this study on average are inexperienced because they are dominated by junior auditors and the understanding on information systems both globally and client information systems is still low. This is caused by the knowledge of information systems owned by auditors is also influenced by the experience of the auditor. The higher the auditor's experience, the higher the understanding on information system.

The result of this study is in line with attribution theory that the motive of a person's behaviour in doing something is influenced by internal and external factors. Based on this theory, internal factors originate from the auditor's experience and the auditor's knowledge of information systems that will influence the results of his work in producing audit quality.

### **The Effect of Audit Complexity on Audit Quality with the Understanding of Information Systems as the Moderating Variable**

The fifth hypothesis in this study states that the understanding of information systems can moderate the influence of audit complexity on audit quality. Based on the result of the study, the testing of the moderator variable with the interaction test of the understanding on the information system variable as moderating the audit complexity on audit quality states that the understanding on information system weakens the relationship between audit complexity and audit quality.

Testing on the interaction of the understanding on information is to moderate the relationship of audit complexity. This means that the understanding on information systems is proven to be able to weaken the relationship between the audit complexity and audit quality. This result indicates that the understanding on information systems variable is a variable that moderates by weakening the influence of the audit complexity on audit quality. Based on this, the study accepts  $H_5$ . So that the higher the level of audit complexity but if the auditor's understanding of the information system is high it will produce good audit quality.

The understanding on the information system will help the auditor in determining the right audit procedures so that the complexity of audit tasks is reduced because by understanding the information system both globally and audited corporate information systems will provide convenience and facilitate auditing activities even with a high level of complexity so that they can produce qualified audit reports. Information system expertise will greatly help auditors to facilitate audits (shorten audit time), which can ultimately produce higher qualified audit reports. (Wijaya & Yulyona, 2017) Understanding of auditors of information systems can weaken the negative influence of complexity to produce

qualified audits. This is in line with the research conducted by (Prasita & Adi, 2007)

The result of this study is in line with the two theories used in this study, namely attribution theory and reverse u model theory that the motive of a person's behaviour in doing something is influenced by internal and external factors. Based on this theory, internal factors originate from the auditor's inner knowledge of information systems that will influence his work and the inverse U model theory (Yerkes Dodson's Law) explains the relationship between stress and performance. Thus, high stress level will cause a dysfunctional person's behaviour and will provide many demands, causing a decrease in the performance of the person in a job.

This theory is used to relate the audit complexity to audit quality. Job stress experienced by an auditor can be in the form of high complexity of audit tasks where if the level of audit complexity is high, it can cause accountants to behave dysfunctionally so that it will affect auditor performance worse and will reduce audit quality. However the understanding / knowledge of auditors regarding information systems will reduce stress levels caused by high audit complexity resulting in good audit quality.

### **CONCLUSIONS AND SUGGESTIONS**

Saran untuk penelitian selanjutnya yang menggunakan variabel Pemahaman terhadap Sistem Informasi sebagai variabel moderating dapat menggunakan indikator yang berbeda dari penelitian ini, dikarenakan pada penelitian ini variabel pemahaman terhadap sistem informasi ada yang tidak dapat menjadi moderasi. Dalam penelitian ini objek yang dijadikan sampel (responden) terbatas, baik dari segi jumlah maupun lingkup area (hanya auditor di lingkup KAP Kota Semarang). Penelitian dalam jumlah sampel yang lebih banyak dan lingkup area yang lebih luas dapat dilakukan agar diperoleh daya generalisasi hasil penelitian yang lebih baik.

The conclusions of this study are that there are partially simultaneous significant effects between audit complexity that have a negative effect and understanding of information systems that have a positive effect on audit quality. The auditor's experience does not affect audit quality, understanding information systems cannot moderate the influence of auditor experience on audit quality. understanding of information systems is able to moderate the effect of audit complexity on audit quality.

Suggestions for further research that uses the variable of Understanding on Information Systems as the moderating variable can use different indicators of this study, because in this study, the the variable of understanding on information systems cannot be moderating. In this study, the objects used as samples (respondents) are limited, both in terms of number and scope of area (only auditors in the scope of Semarang City Public Accounting Firm). Research in a larger number of samples and a wider area of scope can be done so that the results of generalization of research results are better obtained.

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