

The Influence of Tasks Complexity, Locus of Control and Emotional Stability on The Performance of The Audit Board of Indonesia Auditors Representing Lampung Province

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ABSTRACT

Based on data collected from the Representative Office of Lampung Province in Indonesia, this study analyses how work complexity, emotional stability, and locus of control affect auditor performance at the Audit Board of Indonesia (BPK RI). The survey included seventy auditors from the BPK RI in the province of Lampung. Multiple linear regression was the method used for data analysis. This study found no significant relationship between auditor performance and either task difficulty or locus of control. The results showed that auditors from BPK RI in Lampung Province were significantly affected by emotional stability in terms of their performance. This study emphasizes the crucial significance of emotional stability in the efficient performance of auditors, indicating that this component might have a greater impact than task complexity or locus of control in determining auditor performance in the setting of Lampung Province.

Keywords: *Task Complexity, Locus of Control, Emotional Stability, Auditor Performance*

INTRODUCTION

Performance is the outcome of an individual or collective effort within an organization, aligned with the assigned tasks and authority. The effectiveness of an organization in fulfilling its audit mission relies heavily on the proficiency of its personnel, particularly the competence of

government auditors at the Indonesian Financial Audit Agency (BPK RI) (Dwiputrianti, 2011).

BPK RI is a prestigious governmental institution empowered to scrutinize the administration and accountability of national finances. Included in this analysis are a number of organizations and bodies responsible for overseeing the state's financial resources, including the following: Bank Indonesia, the Public Service Agency (BLU), State-Owned Enterprises (BUMN), Regional-Owned Enterprises (BUMD), and State Revenue and Expenditure Budgets (APBN and APBD, respectively) (Andrianto et al., 2021).

The success of the BPK RI Lampung Province Representative in fulfilling its duties and responsibilities can be determined by its performance achievements. The enactment achievements of BPK RI Representative of Lampung Province are assessed by comparing the targets (plans) and actual results of the Main Performance Index (IKU) for each perspective, as outlined in the one-year Performance Agreement (Gowon et al., 2021).

The Key Performance Indicators for 2021 align with the objectives set out in the 2020-2024 BPK Strategic Plan. The introduction of the new IKU instrument aims to enhance the measurability and ongoing improvement

of the BPK RI Representative of Lampung Province's performance (Rismayadi, 2022). Auditor performance is influenced by three aspects: individual, task, and contextual conditions (Bonner & Sprinkle, 2002). Individual aspects encompass the distinctive attributes of the auditor performing the work, such as their motivation, personality, self-confidence, knowledge, and competence. Task aspects pertain to the inherent characteristics of the task or employment, including its complexity and organisation (Hidayatullah et al., 2021).

Auditors typically encounter numerous, diverse, and interconnected activities (Engko & Gudono, 2007). Task difficulty is the subjective perception of an individual regarding a task, influenced by their limited capacities and memory, as well as their ability to handle and solve challenges faced by decision-makers.

While an assignment may pose challenges for one auditor, it may not present the same level of difficulty for other auditors. Moreover, certain studies exhibit inconclusive findings, thereby emphasizing the significance of further research and in-depth discussion on this subject. The findings of the study conducted by Libby & Lipe in 1992) demonstrate that task complexity serves as a motivational mechanism to enhance the calibre of an auditor's performance. Auditors face challenging work conditions that require increased effort, but they also acquire valuable information and experience while carrying out their assigned audit tasks (Mursita et al., 2019).

The performance exhibited by the auditor is inherently intertwined with the auditor's individuality. Personality refers to a stable and enduring set of features and distinctive qualities that contribute to the consistency and uniqueness of an individual's behavior (Feist & Feist, 2009).

Auditors face numerous technical and non-technical challenges while doing audit activities in the field. Technical obstacles pertain to individual proficiency, while non-technical obstacles commonly arise during

task execution, such as personal factors, self-assurance in interacting with government officials, and the auditor's tolerance in dealing with uncooperative auditees (Nelson & Tan, 2005). These challenges can subsequently impact the execution and outcomes of the audit. It is critical to consider the auditor's personality in this scenario.

The study conducted by Judge et al. (2005) focused on personality traits, specifically core self-evaluations (CSE). They developed an initial framework by examining attributes that met three specific criteria: self-evaluative, fundamentality, and scope. An individual's intrinsic drive and output can be better understood via the lens of core self-evaluations, a theoretical framework of personality attributes. Individuals possessing elevated levels of core self-evaluations are more likely to exhibit enhanced efficacy in surmounting barriers through the use of superior problem-solving techniques, thus reducing stress levels (Hofmans et al., 2015).

Individuals possessing this personality feature will exhibit heightened self-assurance in performing a task. These folks will perform more effectively due to their heightened self-assurance in their capabilities. The fundamental model of self-evaluation is significant in research as it enables the comprehension and prediction of an individual's work attitudes and behavior (Judge et al., 2005). This study builds upon Iqbal's (2012) research, which investigates the impact of personality traits on the core self-evaluation model. The model comprises four specific traits: locus of control, emotional stability, self-esteem, and self-efficacy (Pradnyaswari et al., 2018).

Moreover, investigations into fundamental self-evaluations only concentrate on two specific personality traits: locus of control and emotional stability. Given the ongoing developments at BPK RI and the current need for change, staff must demonstrate excellent performance. Developing the ability to establish connections and adjust to

unfamiliar surroundings and the obstacles that arise is advantageous (Afifah et al., 2015).

In contrast to the past, individuals can no longer easily conceal their introverted and reserved disposition. Presently, skills such as emotional regulation, adeptness in managing conflicts, and proficiency in collaborative work are more readily apparent and given greater consideration (Latif et al., 2021).

The problem at hand is the impact of work complexity, locus of control, and emotional stability on the performance of auditors representing Lampung Province in the BPK RI.

LITERATURE REVIEW

Task Complexity

Kahneman (2012) defines task complexity as follows: "Task complexity is considered synonymous with a very difficult task (a good attentional capacity or mental processes are required) or a complicated task structure (the level of specification of what must be done in the task)". Liu & Li (2012) define task complexity as the level of difficulty and variety of work, especially in the form of mental and psychological pressure on the person doing the work." Schmid et al. (2011) define task complexity as follows: "Task complexity is tasks that are unstructured, difficult to understand, ambiguous and related to each other."

Locus of Control

An individual's locus of control can be defined as their level of self-acceptance in relation to their external circumstances. There are two main types of loci of control: internal and external. Stress and high-pressure situations are manageable for auditors with a healthy locus of control. The effectiveness of auditing is directly associated with the auditor's capacity to deal with stress and other workplace factors. Someone with an internal center of control thinks they can influence their destiny. Those who think this way are certain that they can shape their surroundings to suit

their needs (Ilmatiarra et al., 2020; Sahla & Iryanie, 2018).

Emotional Stability

Those auditors who lack emotional stability are unable to perform their jobs as well as their more stable counterparts. Emotionally stable people are more likely to be able to handle the stress of high-pressure employment. On the other hand, those with poor emotional stability are more likely to display a negative attitude when receiving a work assignment (Jaffar et al., 2011).

Performance

A job's or activity's performance is the sum of all the results achieved during a given time frame. One method of evaluating workers' efficiency on the job is the judgment-performance evaluation approach, which uses detailed descriptions of their actions to conclude how well they're doing (Collins, 2018).

Framework

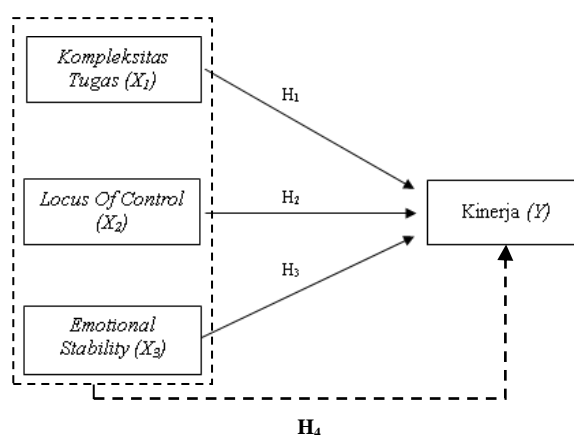


Figure 1 Thought Paradigm Diagram Hypothesis:

H₁: When tasks are more complex, the performance of BPK RI Lampung Representative Auditor is improved.

H₂: An auditor from BPK RI Lampung can improve their efficiency by adjusting their locus of control.

H₃: When the representative auditor of BPK RI Lampung is emotionally stable, their work improves.

H₄: Task complexity, Locus of Control and Emotional Stability together influence the

presentation of BPK RI Auditor Representative of Lampung Province

RESEARCH METHOD

Variables and Operational Definitions

This research variable consists of 2 (two) types, namely the dependent variable, namely Auditor Performance (Y) and the independent variable consisting of Task Complexity (X1), Locus of control (X2), and Emotional stability X3):

Performance of Auditor (Y)

What constitutes an auditor's performance, according to established metrics, is the amount of time and effort put into carrying out auditing duties. The auditor performance indicators are as follows:

1. Advanced skills and knowledge,
2. Planning and implementation are efficient and timely,
3. Relationship with examiner teammates,
4. Relationship with auditee,
5. Oral communication,
6. Written communication skills
7. Professional considerations

Task Complexity (X1)

Task complexity is considered synonymous with a very difficult task (good attentional capacity or mental processes are required) or a complex task structure (the level of specification of what must be done in the task. Task complexity is a task that is unstructured, difficult to understand, ambiguous and related to one thing with each other (Efatmaneshnik & Handley, 2018): The indicators of task complexity are as follows:

1. The task's level of complexity
2. Task configuration
3. Lots of irrelevant information
4. There is high ambiguity

Locus of control (X2)

Locus of control pertains to an individual's degree of conviction regarding the occurrence of occasions, providence, fortune, and destiny that befall them. The indicators of locus of control are as

follows:

1. The work is capable of being carried out,
2. Completion of audits that have been initiated,
3. Working on your own business,
4. Have alternatives in completing work,
5. Have the view that promotions are given to those who excel,
6. Have the view that rewards are obtained for doing work well,
7. Try to solve problems yourself

Emotional stability (X3)

The capacity to keep one's sentiments in check is a hallmark of emotionally stable people. A person with this feature is said to have a level head under pressure, be optimistic, cheery, and unruffled by emotions like guilt, anxiety, or loneliness. Here are the signs of emotional stability:

1. Not easily depressed,
2. Able to control stress,
3. Not easily tense,
4. Have management of worry,
5. Able to control feelings of irritation,
6. A cheerful personality,
7. Don't panic easily,
8. Don't get nervous easily.

Subsequently, the variables are operationalized through the development of a questionnaire, wherein each response option is assigned a numerical value using a Likert scale.

1. (SS) Strongly Agree is given a score of 5
2. (S) Agree is given a score of 4
3. (KS) Disagree is given a score of 3
4. (TS) Disagree is given a score of 2
5. (STS) Strongly Disagree is given a score of 1

Method of Collecting Data

The demographic composition of the study's population was all auditors who worked at BPK RI Representative of Lampung Province, while the sampling criteria used were auditors who had worked for more than 1 year, the total sample selected was 70 auditors of BPK RI

Representative of Lampung Province. The data collection strategy employs a survey approach via a meticulously crafted questionnaire.

Analysis Model

The employed analytical framework is the Linear Multiple Regression Model.

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + e_t$$

Information:

Y = Auditor Performance

X₁ = Task Complexity

X₂ = Locus of Control

X₃ = Emotional Stability

e_t = error term

Partial hypothesis testing (hypothesis 1, hypothesis 2 and hypothesis 3) uses the student t statistical test (t_{test}), while simultaneous hypothesis testing (hypothesis 4) uses the Fisher statistical test (F_{test}). Statistical testing was carried out at a significance level of 5%.

RESULT AND DISCUSSION

Validity

An instrument is said to be valid if the error probability level (sig) is < 0.05 and the

Corrected Item-Total Correlation value is > R table 0.2605, whereas an instrument is said to be invalid if the error probability level (sig) is > 0.05 and the Corrected Item value -Total Correlation < R table 0.2605 and all questions on each variable in this study were declared valid.

Reliabilities

The reliability test used is the Cronbach's Alpha test statistic with the test criteria, namely:

1. If Cronbach's Alpha coefficient is >0.265 then the variable is reliable.

2. If Cronbach's Alpha coefficient is <0.265 then the variable is not reliable.

all questions on each variable in this study were declared reliable.

Descriptive Analysis

Descriptive analysis was used to see the description of the answers of 70 BPK RI auditors representing Lampung Province based on research variables, namely task complexity, locus of control, emotional stability and auditor performance.

Descriptive Statistics

	Minimum	Maximum	Mean	Std. Deviation
X1 (Task Complexity)	703.58	5.00	4.15	0.31
X2 (Locus of Control)	703.29	4.57	3.94	0.26
X3 (Emotional Stability)	703.38	5.00	4.26	0.40
Y (Auditor's Performance)	703.71	5.00	4.29	0.33
Valid N (listwise)	70			

Based on the average value, a general description of each variable can be seen, as follows:

1. The average value for the task complexity variable of the BPK RI auditor representing Lampung Province is 4.15, which is in the high category;
2. The average value for the locus of control variable held by BPK RI auditors representing Lampung Province is 3.94, which is in the high category;
3. The average value for the emotional stability variable held by BPK RI auditors representing Lampung Province

is 4.26, which is in the very high category;

4. The average value for the performance variable of the BPK RI auditor representing Lampung Province is 4.29, which is in the very high category.

Furthermore, from the average value of each variable, it can be seen that the one with the lowest average value is locus of control, namely 3.94. This needs to be a concern for the BPK RI Representative of Lampung Province in its efforts to increase the locus of control of its auditors.

Multiple Linear Regression Analysis

$$Y = 15.882 + 0,181X_1 + 0,563X_2 + 0,576X_3$$

$$tX_1 = 0,988, \text{ Sig. } X_1 = 0,327$$

$$tX_2 = 1,834 \text{ Sig. } X_2 = 0,071$$

$$tX_3 = 3,170 \text{ Sig. } X_3 = 0,002$$

$$F = 15,698 \text{ Sig. } = 0,000$$

$$R^2 = 0,416$$

$$\alpha = 0,05$$

The F test is used to test the simultaneous influence of the independent variable (X) used on the dependent variable (Y). Based on the results of multiple linear regression analysis, the significance value $F = 0.000$ was found to be smaller than alpha 0.05. This shows that the model used in this research is feasible. This also means that Hypothesis 4 which states that Task Complexity, Locus of Control, and Emotional Stability together influence the Performance of the BPK RI Auditor Representative of Lampung Province can be accepted.

The R^2 value = 0.416, meaning that 41.6 percent of the variation in the performance value of the BPK RI Auditor Representative of Lampung Province can be explained by Task Complexity, Locus of Control, and Emotional Stability.

Impact of Task Complexity to the Performance of BPK RI Auditors representing Lampung Province

Statistical tests using the t-test on the integrity variable show that the significance value is $t = 0.327 > \alpha = 0.05$ and the t-count is $0.988 < t \text{ table } 1.996$. Based on this, H_0 is supported and H_1 is not supported, which means that task complexity (X_1) has no effect on the performance of BPK RI auditors representing Lampung Province (Y).

The conclusion expressed initially is that there is a complexity of tasks in audit work received by auditors in a certain period of time, usually from January to March, which is normal and considering that the BPK RI Representative of Lampung Province has an obligation to examine the fairness of the government's financial reports and issue an

opinion on the reports. audited financials. Auditors assume that task complexity is something that is routinely encountered at certain times so that the more often the auditor faces work that has high complexity, the more the auditor's ability to carry out the assignments given increases. Apart from that, the auditors who work at BPK RI Lampung Province Representative have the competence and expertise in accordance with the State Financial Audit Standards (SPKN) so they can carry out difficult and varied work. So in this case, task complexity can actually be used as a tool to motivate auditors to improve the quality of auditors' work.

The Stimulus of Locus of Control on the Performance of BPK RI Auditors Representative in Lampung

The locus of control variable shows that the significance value is $t = 0.071 > \alpha = 0.05$, and t count is $1.834 < t \text{ table } 1.996$, so H_0 is supported and H_2 is not supported so that locus of control (X_2) does not affect the performance of BPK RI auditors representing Lampung Province (Y).

The conclusion stated initially is that locus of control does not have a real effect on BPK RI employees representing Lampung Province because the results are not significant, where respondents do not respond to locus of control as a variable that influences performance, thus the locus of control variable does not need to be taken into consideration in efforts to improve the performance of BPK RI employees representing Lampung Province.

Lampung-Based BPK RI Auditors Representatives' Emotional Stability and Its Impact on Performance

Statistical tests using the t test on the emotional stability variable show a significance value of $t = 0.002 < \alpha = 0.05$, and t count $3.170 > t \text{ table } 1.996$, so H_0 is not supported and H_3 is supported which means emotional stability (X_3) has a positive effect on the performance of BPK

auditors RI Representative of Lampung Province (Y).

The initial conclusion stated is that the emotional stability of the BPK RI auditors representing Lampung Province is relatively high, in line with the characteristics of the auditors in this study, the majority have more than 10 years of experience and are more than 36 years old. Work experience and increasing age can increase the auditor's emotional stability.

Since auditors must verify the accuracy of an entity's financial records and provide an opinion on them, the work performed by the BPK RI Representative of Lampung Province is frequently very difficult. In addition, auditors need to be able to work efficiently within the allotted time restrictions because of legislative regulations. The results demonstrate that auditors react positively when confronted with complex tasks, suggesting that auditors can be motivated to enhance their work quality by utilising this pressure.

CONCLUSION

1. BPK RI auditor from Lampung Province is unaffected by the difficulty of the tasks at hand. Meaning that BPK RI auditors from Lampung Province are unaffected by the high contribution of work complexity, according to this study's findings;
2. Locus of control does not affect the performance of the BPK RI auditor representing Lampung Province. The results of this research mean that BPK RI employees representing Lampung Province feel that whatever happens to them, they will remain focused on their work even though their situation is not good (internal) and the influence from outside the agency is very large (external); And
3. Auditor representation from Lampung Province at BPK RI is positively correlated with emotional stability. An auditor's performance is directly proportional to their level of emotional stability. Auditors are more able to give a

positive perception of a problem that occurs. A high degree of attention and the ability to better organise one's work allow auditors to operate at a higher level.

IMPLICATION

The study's objective is to shed light on the affiliation concerning auditors' emotional stability and their performance at BPK RI Lampung Representative, with the ultimate goal of providing a resource for human resource management in government agencies generally and the BPK RI Representative of Lampung Province in particular. The study's authors are hoping their findings will shed light on how crucial emotional stability is for auditors' effectiveness.

Findings from this study can help the BPK RI Lampung Representative's HR department boost auditor efficiency and effectiveness. The findings show that the auditor's performance is greatly affected by their emotional stability. Thus, improving auditor performance can be done by using emotional stability, for example by conducting non-technical training.

Apart from that, even though the Locus of Control variable does not have an unswerving outcome on performance with a substance level of $t \leq 0.05$, if the significance level of t is ≤ 0.10 then this variable could have implications for the performance of BPK RI Lampung Representative. Thus, improving auditor performance can be achieved by considering locus of control as an additional variable, for example by conducting outreach on authority activities and audit duties as well as outreach regarding Standard Operating Procedures (SOP) for promotions.

SUGGESTIONS AND LIMITATIONS

1. Among the many caveats of this study is the fact that it relies on a survey methodology based on questionnaire techniques to gather its data, which opens the door to the prospect of bias in the results due to differing

interpretations of the questions asked. Auditor participants had to have worked at the company for at least a year to take part in this study. Through the use of the provided questionnaires, participants evaluate their performance (self-rated measures). The results of this approach are often highly subjective.

2. According to these findings, auditor performance is significantly affected by emotional stability. Therefore, BPK RI Representative of Lampung Province is advised to use emotional stability as a consideration in the auditor selection process, adjustment of work field, or to guide auditor career development decisions and needs to pay attention to the auditor's performance. Other dimensions of emotional stability that need to be improved are the indicators of "cheerful personality" and "self-confidence". Meanwhile, the performance that requires careful consideration by BPK RI Representative of Lampung Province is the indicator of "good verbal communication". To increase and maintain emotional stability to improve performance, BPK RI Human Resources Bureau Representative of Lampung Province can organize activities including emotional equality management training, carrying out team building activities, carrying out family gathering activities, and so on.

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