

Determinants of Auditors' Work Performance

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Abstract

This study used the theory of performance to determine whether skill, attitude and knowledge influence auditors' work performance. Survey questionnaires were sent to auditors of a small to medium size in Kuala Lumpur. A response rate of 12 % (26) was analysed. The results show that skills, attitude and knowledge of auditors determine their work performance. The results from the study can be useful to regulators, the Institute audit firms and academicians.

Keywords: work performance, skill, attitude, knowledge, academic, regulator

1. Introduction

Professional auditors are responsible to provide reasonable assurance that financial statements are true and fair, and free from material misstatements and that they have to be independent on their judgment. They are governed by the International Standard of Quality Control (ISQC) of the International Federation of Accountant (IFAC), that set standards and guidelines to ensure the quality of assurance services; to abide to the rules of MIA as set in the MIA By-Law (on Professional Ethic, Conduct and Practise); to guide auditors work performance to ensure quality services and independent judgement and the Audit Oversight Board (AOB) which is established under Part IIIA of the Securities Commission Act Malaysia 1993 (SCMA) to promote and develop an effective audit oversight framework and to promote confidence in the quality and reliability of audited financial statements in Malaysia.

The requirements of these standard, code and regulation could be used to measure the auditors' work performance which may be through auditors' independence, competency, efficiency, and accountability. Despite the existence of these requirements, there have been a lot of cases financial statements frauds implicating auditors such as the infamous United States Enron scandal and the equivalent Transmile scandal in Malaysia. Thus, rendering doubts and questions on auditors' quality assurance services such as providing financial statements audit.

The global fraud study reported by Association of Certified Fraud Examiners (ACFE, 2016) showed that 84% of the fraud is related to assets misappropriation which resulted in a total loss of US\$125,000. The next highest is corruption (36%) with a total loss of US\$200,000 and 10% is financial statement fraud which involved a total loss US\$925,000. The above results clearly showed that although the lowest occurrence of fraud, the financial statement fraud involved the highest total loss. This indicates the significance of the accounting scandals, which poses greater challenges and widen auditors' responsibilities, impacted the overall audit process where audit techniques and procedures have to be considered thoughtfully and in depth. In short, the auditors' role has transformed to where they are expected to detect fraud occurrences.

In Toshiba Corporation scandal which collapsed due to misleading information reported to the public related to the overestimated revenue of US1 billion, instead the corporation was operating at a loss (Uranaka, Wada, Merriman and Mahlich (2015), questions the quality of the work performance of auditors. The auditors of Ernst & Young (EY) were fined US\$17.4 million because of failure to spot the irregularities. Similarly, the PriceWaterhouse Cooper (PWC) was fine around £2.3 million because of failure to follow standards in auditing (Agnew, H., 2016; Patnaik, & Pillai 2017).

Alexander (2017) states that Big Four accountancy firm (PWC, Deloitte, KPMG and EY) failed to spot dubious practice and admitted bribery and corruption offences in prior 20 years (Financial Times, 5 May 2017). The investigation that was carried out stated that the auditor overlook the fraud occurrences and they also argued that the auditing standards only required them to give a reasonable assurance that accounts are free from any material misstatement and fair view.

The Audit Oversight Board (AOB) under Securities Commission Malaysia (SC) has revoked the registration of Wong Weng Foo & Co in the year 2015 due failure to maintain proper audit in the public interest entities (Audit Oversight Board, 2015, December 2, AOB Press Release). They failed to comply the auditing standards in the engagement performance, failed to practice with honest, competent and professional due care, failed to ensure audit teams appropriately qualified, sufficiently trained and competent. In another case in Malaysia, an audit partner was jailed and fine for RM400,000 under Security Act 1983 when found guilty of providing misleading statement for financial year 2014. (Securities Commission Malaysia, 2015, October 21, Media Release).

These incidences raised questions of the auditors' work performance. It is expected that auditors provide competent, reliable, independent, professional judgment but the increased occurrence of fraud indicate something is amiss. Further, the accounting scandals resulted in financial losses to victims and revealed issues of public confidence and trust about the information provided by the auditors; consequently affecting auditors' image and reputation. The current research is set to determine the factors that cause auditors' work performance. The specific objectives are to determine whether the auditors' skills, their professional attitude and professional knowledge might influence their work performance.

The results from this study provides a guide to the Malaysia Institute of Accountants (MIA), regulators, practitioners, and academics to develop skills, professional attitude and knowledge in ensuring quality and competency of individual auditor to increase their work performance in providing future professional services. The result from this study may suggest areas of training and information that regulators may consider providing to auditors and to include in the guidelines and framework and suggestion to academicians on the course materials to future auditors so as to enhance their work performance in the era of digitalisation and competitive edge.

2. Literature Review and Hypothesis Development

2.1 Auditors' Work Performance

Work performance is the ability to carry out the responsibility which affect the third party decision making (Sirega and Nahumury, 2015; Ping, 2017). Auditor's level work performance may indicate the quality of work performed. The level of work performance can be affected by various factors. Kammega (2016) found that audit firm tenure influenced the audit quality, while audit firm switching did not. In the study, audit quality is measured by earning. Lee, Su, Tai, Lu and Dong (2016) discovered that self-efficacy and professional development positively influence audit quality of auditors in Taiwan.

For example, Sirega and Nahumury (2015) found that the auditors' jobs performance of audit firm is affected auditors' professionalism. Another Afifah, Sari, Anugerah and Sanusi (2015) discovered that the role conflict has a negative significant effect on the auditors' performance, while the self-efficacy and professional ethical sensitivity have a positive significant effect on the auditors' performance. Alissa, Capkun, Jeanjean and Suca (2014) found that the auditors' experience and effort increase the auditors' performance,

As conclusion, prior study mentioned that professionalism, role of conflict, job satisfaction, experience, effort and task complexity have relation to the auditors performance. While social, performance expectancy and self-perceived abilities also played a part influencing job performance.

2.2 Skills

People skills are ability to deal with people and achieved the objective of audit (Anderson, 2012; Purwanto, Chotimah & Mustofa 2018). Thabet (2017) examined auditors' skills, traits and knowledge to ability to assess the business risk. She found that skills, traits and knowledge of the general business are significant to ability to assess the risk of business.

According to Early (2015) data analytic increased the quality of audit and help to detect the fraud action. He identified the data analytic as tool to implementation of audit technique for handle big data. His findings emphasized that data analytic skills are reflected in the training, expertise of auditors, data availability and expectation from the user's information.

According to Siriwardane, Hoi and Low (2014) found that the communication skill ranked highly for skill variable, the professional integrity is the important part of attitude as compared to the professional scepticism, and the important knowledge that is highly related to auditors' competency is the ability to understand the client business. Kearns (2014) found that the functional skills are the most important in the accounting information system and affected to the accounting curricula and program. This includes audit skills, federal income tax, financial accounting, managerial accounting and accounting information systems.

Anderson (2012) found that successful auditors in the audit profession maintained their technical and ethical characteristic. They argued that successful auditors should have numerous abilities such as technical and ethical abilities, vision and instinct; able to see the big picture, people skills, decision making ability, leadership and superior communication skills. Vision and instinct means the auditors have the certain vision and have a good instinct from the experience.

Dynamic situation and challenges in the business environment motivated Uyar and Gungormus (2011) concluded that enhancement of skill, attitude and knowledge are important to auditors. The results emphasized the important skills auditors consist are work ethics, team work and ethical awareness. Professional knowledge in auditing and accounting are most important to auditors during their works.

Davis, Farrell and Ogilby (2009) found that communication skills are more important in the audit. They conducted research to determine skills needed for accountant to multiply in the profession. The researchers said that accounting profession impact the radical changes when issues of accounting scandal rise up. They considered skills in the communication process, the ability of detection suspicious transaction, auditing skills, and ability to produce result in the decision making process are important.

Skills, traits and knowledge also affected the abilities of auditor to assess the risk. The capabilities to use data analytic as tools in audit technique to perform the audit on the systems are important. The theory of performance stated that skill is the specific action used to perform the performance. The ISQC in audit engagement also required the auditors to implement the appropriate skills. From the previous studies, Siriwardane et al (2014) and Davis et. al., (2009) agree that skills in communication are highly important to auditors and help to detect any suspicious transaction in the client transaction. While, Uyar and Gungormus (2011) found professional knowledge and skills are important to fresh graduate who intended to become the auditor. Early (2015) discovered enhanced capabilities to use data analytic as tools in audit technique. Furthermore, Thabet (2017) said that the information technology knowledge/skills are important to audit and accounting process. Kearns (2014) also agreed that specific accounting knowledge and skills are important to auditors. From the above discussion, the hypothesis below has been developed:

H1: There is relationship between skills and auditors' job performance.

2.3 Professional Attitude

Hadisantoso, Sudarma and Rura (2017) found that professionalism and competence of auditors have significant influences towards the performance of auditors. Chiang (2016) found that professional scepticism and auditors' independence directly affect each other. Rozidi, Nor, Aziz, Rosli and Mohaiyadin (2015) found that the relationship between auditors' ethical judgment, quality of financial reporting and auditors' attitude towards creative accounting are significant. Hudiwinarsih (2010) examined whether experience, competency and independence influence auditors' professionalism and that competency has positive and significant influence on auditors' professionalism. Hurtt (2010) conducted a study to identify individual characteristic that relate to auditors' professional scepticism. The auditors' professional scepticism expended information search, increase contradiction detection, increase alternative generation and increase scrutiny of source reliability.

From the discussion above, it could be conclude that the auditor's performances are reflected by professionalism and competence and that competency of auditors has influence on auditors' professionalism except experiences and independency. The auditors' independence has relationship with the professional scepticism and creative accounting is significant with attitude, ethical judgment and quality reporting. Finally, the individual characteristic impacts the professional scepticism of auditors.

Theory of performance stated that professional attitude relevance to the personal factors associated with the life situation of an individual. The ISQC guidelines established should assist auditors to perform better audit. According to Siriwardane et al., (2014) the professional integrity is most important rank to the performance of auditors. Rozidi et al., (2015) showed the ethical judgments and quality of financial reporting are significant relationship toward the auditors' attitude on creative accounting. Hudiwinarsih (2010) found that the competence has positive and significant relationship with the auditors' professionalism. The professional due care is consistent with professional scepticism (Hurtt, 2010; Ramuhulu & Chiranga 2018). The attitude is positively significant with balance time and that corporate governance. Chiang (2016) study between the professional scepticism and auditors' independence are almost tolerated and directly related to each other. From the above discussion, the hypothesis that is developed is as follows:

H2: There is relationship between professional attitude and auditors' job performance.

2.4 Professional Knowledge

Wisdom is important part to understand the business practise. Absence on the knowledge of wisdom may impact to the business environment. Nguyen and Kohda (2017) conducted their study to test stages of the data, information, knowledge and wisdom in the knowledge management. They found that have three virtues to determine of wisdom in auditing which are epistemic virtue (auditors knowledge), enabling virtue (professional judgement) and ethical virtue (ethics). These three virtues in combination influence the decision making process.

Causholli, Floyd, Jenkins and Soltis (2016) examined whether factors of knowledge of auditors influence their performance. Their findings stated that auditor performance is significantly related with knowledge network.

Popoola, Che-Ahmad, Samsudin, Salleh and Babatunde (2013) stated that public confident reduce due to fraud and a person who has forensic and auditing knowledge may affect fraud-related task performance rather than a person who only have auditing knowledge. Results showed that the forensic accounting knowledge and skills are important to the task performance which involved the fraud risk assessment.

At time of economic and financial crisis, auditors face the challenges and opportunities. Fraser and Pong (2009) examined external audit spotlight, corporate accountability and ethical behaviour to auditing standards. They asserted that ethical behaviour of auditors during the audit works reflected knowledge of the auditing standards. Also, the issues spotlight by the auditors may impact the audit work. They concluded that accountabilities, ethical behaviour and auditing standard knowledge could help auditors to identify the opportunity and challenges in audit work environment.

Rezaee, Elam and Sharbatoghlie (2001) state that the technology innovation such as the Extensible Business Reporting Language (XBRL) which is a new version technology development, enhances the quality of reporting. They found that knowledge on accounting system help auditors in their auditing techniques. Based on the above study, it could be the information technologies could be affected the auditing techniques and audit procedure.

Thus, it can be concluded that knowledge directly affected the professional judgement and ethical value. Auditors seek the knowledge and properties of the knowledge network also significant to auditor performance. Furthermore forensic accounting and auditing knowledge also help auditors to perform better. The issues spotlight by the auditors may impact the audit work also. Accountabilities, ethical behaviour and auditing standard knowledge could help auditors identified the opportunity and challenges in audit work environment. The information technologies could be affected the auditing techniques. Also, knowledge has significant influence with the experience of auditors.

Theory of performance stated that is level of knowledge involved the person facts, information, theories or principle acquired from the experience and education. In addition the ISQC guidelines also help the auditors to use the proper knowledge to conduct the audit. Based on the study by Nguyen and Kohda (2017), the three virtues of knowledge impact on the decision making process. In addition, Causholli et al., (2016) study found that auditor performance is significantly related with knowledge network. Similarly, Popoola et al (2013) shown the forensic accounting knowledge and skills are important to the task performance which involved the fraud risk assessment. However, Fraser and Pong (2009) study, the researcher identified the spotlight are relevance in the peak of time and situation exist by the auditors to do the jobs. The accountabilities such as knowledge may influence the auditors the set in audit procedure and technique. From a study also refer the ethical behaviour of auditors implement during the audit works and reflected the knowledge of the auditing standards. According to Rezaee et al (2001), they found that auditing techniques used to collect audit evidence, provide the auditors alternative and test the capability in auditing process. From the above discussion, hypothesis development is:

H3: There is relationship between knowledge and auditors' job performance.

3. Research Methodology

The study used a survey questionnaire which was developed from existing instruments (Razak, Sarpan & Ramlan 2018; Siregar and Nahumury, 2015; Siriwardane et. al., 2014; Mohd Nor, 2011; Uyar and Gungormus, 2011; Davis et. al., 2009). It has five with Part A to collect the demographic information, Part B on skills, Part C to capture professional attitude, Part D is on professional knowledge, and lastly, Part E on the auditors' work performance. The copies of the survey questionnaires were distributed to external auditors of firms in Kuala Lumpur because its number is generally greater than the other parts or states in Malaysia. The total number of members of the Malaysia Institute of Accountants (MIA) is 331, 334 (MIA, 2016). In Kuala Lumpur there are 502 accounting and audit firms of different sizes. However only 217 firms of all sizes that is small, medium, and big firms were selected. This sampling technique is as proposed by Sekaran and Bougie (2016).

Work performance scales consist of nine questions and each question is scored on a five-point Likert scale ('1' represents 'strongly agree' and '5' represents 'strongly disagree'). An overall score was calculated for each individual respondent. The lower the overall score, the higher the respondent's work performance level. Skills and professional attitude were measured also on a five-point Likert scale ('1' represents 'strongly agree' and '5' represents 'strongly disagree'). Lower skill scores were associated with greater skills by respondents and lower professional attitude scores were associated with greater professional attitude by respondents. For professional knowledge items were measured on a five-point Likert scale ('1' represents 'very often' and '5' represents 'never'). Lower scores were associated with greater professional knowledge are using by respondents.

4. Result and Discussion

The analysis was carried out on 26 out of 217 completed copies of the questionnaires. The low response rate is expected and considered normal for surveys sent through the mail (Sekaran and Bougie, 2016; Rekik, 2018) despite the extreme care taken in the survey administration. Seventeen (17) of the respondents work at mall audit firms (65%), 18 respondents are female (69%). Majority (85%) are in the age group of 21 years old to 30 years old. Majority of the respondents (81%) have a working experience range from 1 to 5 years, executive level respondents (89%) as compared to management and partner level (11%). Members of MIA is 4 (15%), member of the other professional body is 1 (4%) and 21 respondents (81%) are not members of any professional body.

Table 1 shows that the Cronbach's Alpha for skills is poor (0.541), for professional attitude (0.751) and professional knowledge (0.753) are acceptable, while for work performance is good (0.874). It is concluded that 90% of the questions used to examine the independent variables are considered reliable. Cronbach's Alpha is used to measure the reliability that is the internal consistency of a set of scale items. An appropriate level of internally consistent reliability is greater than .70, reliability of less than .60 is poor, .70 is acceptable and over .80 is good (Sekaran and Bougie, 2016).

Table 1. Reliability statistics

Variables	Cronbach's Alpha	No of items
Skills	0.541	10
Professional attitude	0.751	6
Professional knowledge	0.753	7
Job performance	0.874	9

The validity test was also carried out to ensure the items used measure the variables they intended to measure (Sekaran and Bougie, 2016). A goodness of measure test is used which has 3 set of tests and they are content validity, criterion-related validity and construct validity. Using this test, the respective variable is valid when significant value $p < 0.05$ (Sekaran and Bougie, 2016).

Table 2. Spearman's Rho non-parametric correlations

		Skills	Prof. Attitude	Prof. Knowledge	Work Performance
Skills	Correlation Coefficient	1.000			
	Sig. (2-tailed)	.			
	N	26			
Prof. Attitude	Correlation Coefficient	.689**	1.000		
	Sig. (2-tailed)	.000	.		
	N	26	26		
Prof. Knowledge	Correlation Coefficient	.261	.349	1.000	.

	Sig. (2-tailed)	.199	.081	.	
	N	26	26	26	
Work Performance	Correlation Coefficient	.496**	.456*	.452*	1.000
	Sig. (2-tailed)	.010	.019	.021	.
	N	26	26	26	26

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Table 2 shows the correlation among the variables. The result show that skills significant correlate with professional attitude (p=0.000, p<0.05), with work performance (p=0.10, p<0.05) but not correlate with the professional knowledge (p=.199, p>0.05). Professional attitude significantly correlate with work performance (p=0.019, p<0.05) but not correlate with professional knowledge (p=0.081, p>0.05), and the professional knowledge significantly correlated with work performance (p=0.021, p<0.05).

Table 2 shows that none of the variables are highly correlated. The results show that work performance correlated with skills (r=0.496), professional attitude (r=0.456) and professional knowledge (r=0.452). The table also shows that the skills also correlate with professional knowledge (r=0.689). After these three assumptions which are reliability and validity and multicollinearity have been fulfilled, the Non-parametric test, Wilcoxon Signed Rank Test is selected as statistical technique for identifying the correlations between two or more independent variables to a single dependent variable. This is because number of cases used for the analysis is only 26.

4.1 Hypothesis Testing

Table 3. Wilcoxon Signed rank test

The relationship between skills – work performance				
Total N	Test statistic	Standard error	Standardized test statistic	Asymptotic Sig (2-side test)
26	286.000	39.368	2.807	0.05
The relationship between professional attitude – work performance				
26	45.500	37.113	3.153	0.02
The relationship between professional knowledge – work performance				
26	252.000	37.158	2.409	0.16

Table 3 shows the results from the Wilcoxon Signed Rank Test. The results show that the skills and work performance of auditors is positive and significantly related to each other (z=2.807, p=0.005, r=.496). This supports the hypothesis (H1) that there is a relationship between the skills and auditors’ work performance. The positive significant relationship between skills and work performance indicates that auditors with greater skills improve their work performance. The skills that the auditors should have are the communication skills orally and written, fraud detection skills, decision making skill, team work skill and work ethic skills.

Similar result is found in the relationship between professional attitude and work performance (z=-3.153, p=0.02, r=0.456). This too supports the hypothesis two (H2) that there is a significant relationship between the professional attitude and auditors’ work performance. The professional attitude in this study is measured by the professional integrity, scepticism and professionalism. Thus, to enhance on the work performance the auditors should be sent for training to develop positive attitude to improve the work performance.

The relationship between professional knowledge and work performance of auditors is also significantly related to each other (z=2.409, p=0.016, r=0.452). The results support the hypothesis (H3) that there is a relationship between professional knowledge and work performance. The findings suggest that the auditors should be able to comprehend the client business nature and risk, internal controls, general business knowledge, computer software knowledge, auditing knowledge and accounting knowledge. The summary of the findings is shown in Table 6.10

Table 4. Summary of hypothesis test

Hypothesis	Reject/Accept
H1: There is relationship between skills and auditors' job performance.	Accept
H2: There is relationship between professional attitude and auditors' job performance.	Accept
H3: There is relationship between knowledge and auditors' job performance.	Accept

5. Conclusion, Implication, Limitation & Recommendation

The results show that there is a significant and positive relationship between skills and auditors' work performance. These findings are consistent with previous studies (Siriwardane et Al., 2014; Davis et al., 2009; Uyar and Gungormus, 2011; Thabe, 2017). Communication skills are highly important. Both oral and written communication is important for auditor to obtain information directly from client for the purpose of the audit work. Thus when there is a barrier to the communication the auditor may have difficulty in completing and performing the work, thus decrease the work performance. The results are also supported by the previous studies that examined the technical and accounting skills (Kaern, 2014; and Early, 2015).

The professional attitude also has a significant relationship with the auditors' work performance. The results support the study by Siriwardane (2014) result on professional integrity. The findings are also consistent with previous studies on professionalism and professional integrity (Rozidi et. al., 2015; Hudiwinarsih, 2010; Hurtt, 2010; Chiang, 2016). These studies show that the code of ethic will be used as guidance to maintain the high level of professional integrity in the performance of the audit task and helps them to conduct audit properly. The auditors' self-reminder about certain circumstances affects their reputation. In addition this study shows the seriousness auditors to carry their duty as professional. Acceptance the responsibilities on doing their jobs may result the performance of auditors reflect from the professional attitude.

The last finding is there is a significant relationship between the professional knowledge and auditors' work performance. The responses received indicated that the ability to understand the client nature of business is the most agreed and important. Nguyen and Kohda (2017) state that there are three virtues that have an impact the decision making process and one of it is the relevance of the knowledge of an auditor. The findings also support the prior study that stated knowledge is related significantly to the performance of auditors (Causholli et al, 2016). The ability to detect the risk in the client business (Fraser and Pong, 2009) and the ability to conduct the internal control assessment effectively (Popoola et al, 2013) may be the result of the auditor has a greater knowledge. In addition, the results of study indicate that the auditors are aware of the client business environment. Rezaee et al., (2001) state the importance of the ability to perform audit using accounting software and the importance of having a good knowledge in auditing and accounting. Having appropriate knowledge is also important to initiate the action to perform the duties, because they are able to plan their work performance effectively, be able to supervise others in completing their audit tasks and to deal with client to finalise audit work, with the ultimate objective to achieve their target. As conclusion, the study shows the independent variables have significant relationships with work performance. Thus, it is important for auditors to have skills, professional attitude and knowledge to better perform the audit work.

There are practical implications of this study. First, it may increase the awareness of and assist practitioners, regulators and academics to enhance the quality of individual auditors to give the better work performance in the future by assisting them to identify the skills, professional attitude and professional knowledge to enhance the auditors' work performance. The results of this study hoped to increase the practitioners' awareness on the importance of identifying suitable candidates and to strengthen the process recruitment to meet the present audit requirements in the digitalisation era. In addition, it will provide a guide as to the skills, attitude, and knowledge that need to be emphasised. The regulators may consider to include some of the findings in the audit guidelines and framework and may take the effort of improving the digital infrastructure and obtain experts from overseas to train the local practitioners. The impact on academician is they have to keep updating their knowledge and implement them in their course work to be at pace with the current development to ensure better work performance by the auditor. The study also support that the top of performance theory (Edger, 2008) can be applied in this setting. The top of performance theory shows that the work performance is affected by the level of skill, knowledge and personal factors.

The study has some limitations. First is the small number of cases obtained and this resulted in using the non-parametric test which is less powerful than the parametric test. The sample selected is only from the Kuala

Lumpur region and the respondents are from the small to medium audit firms. Thus, the results have to be extrapolated with caution as it may not be representative for the other states in Malaysia and for big audit firms. The study used a survey instrument and employed a self-reported measure. The respondents may not reveal their true behaviours on work performance on sensitive issues. Despite these limitations, this study helps us understand how skills, professional attitude and professional knowledge affect the auditors' performance.

Future research may be based on interview rather than sending the copies of the questionnaire. This hope to improve on the number of cases for analysis purposes. Finally, the future research may be carried on auditors of big audit firms in order to determine the differences in the findings.

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