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THE INFLUENCE OF TASK COMPLEXITY, MOTIVATION, AND ORGANIZATIONAL CULTURE ON AUDIT QUALITY

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Abstract. The importance of audit results requires auditors to maintain the integrity of their profession, as mistakes can significantly affect the reputation of the profession and the reputation of their Public Accounting Firm. This study aims to examine the effect of task complexity, motivation, and organizational culture on audit quality, using agency theory and attribution theory as a foundation. The population in this study were external auditors working for the Big 10 Public Accounting Firms in Indonesia, with a sample of 200 auditors. Data were collected through distributing questionnaires and this study used the Smart Partial Least Squares (PLS) 4 application to analyze the data. The test results show that the auditor's task complexity, motivation, and organizational culture can improve the quality of the resulting audit.

Keywords: Agency Theory, Attribution Theory, Audit Quality, Organizational Culture, Motivation, Task Complexity

I. INTRODUCTION

The rapid growth of business and economy in Indonesia has an impact on the Public Accounting Firm (KAP) which offers audit and assurance services to provide certainty and reliability in a company's financial statements. According to information from the Central Bureau of Statistics (2024), Indonesia's economic growth in the fourth quarter of 2023 was recorded at a level of 5.04% on an annual basis and a growth of 0.45% when compared to the previous quarter. This condition motivates KAP, especially the Big 10 KAP in Indonesia, to offer the best services and compete by providing reliable audit quality.

The purpose of the audit is to increase the level of confidence of users of financial statements in the independent auditor, in accordance with SA 200 (IAPI, 2021), which regulates the responsibilities of independent auditors. To ascertain whether the audited financial statements have been fairly presented, the auditor must report the actual audit findings. Through the application of audit techniques in accordance with the standards, a high-quality audit will reduce the possibility of errors in forming an opinion on financial statements and improve the reliability of financial reporting.

The importance of audit results requires auditors to maintain the good name of their profession because the risk of mistakes made can greatly affect the reputation of the profession and its Public Accounting Firm (Ihsan, 2018). However, in reality there are still many cases related to financial statement fraud that auditors fail to find, causing losses to users of financial statement information. The problem of negligence and violations of the auditor

profession has been in the spotlight and the Big 10 KAPs in Indonesia are still often involved in this problem.

Based on information from the Financial Services Authority (OJK) and the Center for Financial Professional Development of the Ministry of Finance (PPPK Kemenkeu) there are several cases involving the Big 10 KAP in Indonesia, some of which are the Garuda case (2019) audited by KAP BDO, the PT Hanson International Tbk. case (2019) audited by KAP EY, the SNP Finance case (2018) audited by KAP Deloitte, and the latest case this year the Wanaartha Life case (2023) audited by KAP Crowe Global. In the case of Wanaartha Life management, OJK's investigative findings show that KAP Crowe Global failed to find evidence or signs of manipulation of financial statements that caused trillions of rupiah in losses to customers in this insurance default case. Based on this negligence, KAP Crowe Global was sanctioned not allowed to accept new assignments and must complete the agreement to audit the 2022 Annual Financial Report.

The case shows the poor quality of audits and the risks that occur when audit quality is ignored. In line with agency theory, information asymmetry between company managers and users of financial statements is closely related to the level of audit quality. The high quality of the resulting audit has the potential to reduce the occurrence of information asymmetry between company managers and users of financial statements so as to avoid similar events that cause significant losses to users of financial statement information.

The factors that affect audit quality can vary, but this study will prioritize research on task complexity, motivation, and organizational culture on audit quality. The variables in this study are supported by attribution theory which explains why a person's behavior is influenced by internal or external factors and agency theory where good audit quality is needed to prevent information asymmetry in financial statements.

Previous research conducted by Badewin & Mayranti (2021), stated that task complexity is the level of difficulty of the audit task in which there are minimal limits to one's capacity and ability to solve problems that occur. Furthermore, motivation is the auditor's drive to improve performance in order to achieve the desired goals (Furiady & Kurnia, 2015). In addition, organizational culture variables are basic habits or perceptions that are accepted by members of the organization in an unwritten manner (Sirait, 2020).

Several previous researchers have studied the variables that affect audit quality, but there are inconsistencies in the research results. Research conducted by Wijaya & Yulyona (2017)Genisa & Pangaribuan (2023), Prasanti & Yulianto (2017), and Santoso et al., (2023) state that task complexity affects audit quality. Meanwhile, research conducted by Andrian et al., (2022) states that task complexity does not affect audit quality.

According to research conducted by Tjahjono & Dewi R. A. (2019), Aswar et al., (2021), Mildawani (2023), Wardana et al., (2019), and Asmara (2016), motivation affects audit quality. However, the opposite result was found by Furiady & Kurnia (2015), who found that motivation does not affect audit quality. Research related to organizational culture on audit quality has been researched by Elen Trismarani (2021), Sirait (2020), and Diya (2022) concluded that having affects audit quality. The results of research conducted by Saputro et al. (2020), in Audika & Aning (2023), state that organizational culture does not affect audit quality.

The difference between this study and the previous one is the addition of external variables that can affect audit quality by following the suggested limitations of research conducted by Ihsan (2018). The inconsistency of the results of previous studies is also a motivation for researchers to test and obtain empirical evidence about the factors that affect audit quality. In

addition, this study analyzes the effect of task complexity, motivation, and organizational culture on audit quality at Big 10 KAPs. Researchers chose a sample of auditors who work at Big 10 KAPs because it is believed that the national and world reputation of each KAP affects the quality of audits performed by professionals for their clients.

Based on this background, the authors decided to conduct research with the title "The Effect of Task Complexity, Motivation, and Organizational Culture on Audit Quality." It is hoped that this study will make a theoretical contribution by adding empirical evidence about the components that affect audit quality. It is expected that this research will make theoretical and practical contributions by adding empirical evidence about the components that affect audit quality. In addition, the practical contribution of this research is to provide the Big 10 KAP in Indonesia with information related to indicators that can affect audit quality.

The formulation of the problems arising in this study is whether there is a positive influence between task complexity and audit quality, whether there is a positive influence between motivation and audit quality, and whether there is a positive influence between organizational culture and audit quality. Meanwhile, this study aims to examine the effect of task complexity on audit quality, examine the effect of motivation on audit quality, and examine the effect of organizational culture on audit quality.

II. LITERATURE REVIEW

A. Attribution Theory

Attribution theory was coined by Heider in 1958. Heider explained that there is internal attribution, namely the conclusion of a person's behavior comes from internal influences such as behavior, character, or personality. In this study, it refers to individual behavior in the form of motivation. In addition, there is also external attribution, namely a person's behavior comes from the situation that occurs. The external causes in this study refer to the complexity of tasks owned by auditors and the existing organizational culture.

Attribution theory is closely related to individual attitudes and characteristics that are used to predict how a person will act in dealing with certain situations. With events that occur within and around the individual will have an impact on the behavior he does (Pratiwi, et al., 2020). Attribution theory reveals that the audit quality carried out by auditors is influenced by internal and external factors (Santoso, et al., 2023).

Every action taken by a person in work activities is influenced by internal and external factors of the individual (Utama & Rohman, 2023). Therefore, attribution theory is the foundation in this study to evaluate how motivation as an internal factor originating from within the individual, task complexity, and organizational culture originating from the individual's environment affect audit quality.

B. Agency Theory

Agency theory was coined by Jensen and Meckling in 1976. Based on agency theory, an agency relationship occurs when one or more principals hire an agent to carry out certain tasks in return for certain rewards (Kristianto, et al., 2020). Principals are shareholders in the company, and agents are managers who run its operations (Saprudin & Riyanto, 2019).

Management tends to try to maximize profits in financial statements so that they are encouraged to manipulate financial statements. In contrast to the principals, they expect financial reports that are oriented towards the true state of the company because the

information in the financial statements is the basis for making decisions. Differences in personal interests and desires of each of these parties can lead to conflict gaps.

The conflict between agents and principals is usually called information asymmetry, where management or agents have more information than principals (Kristianto, et al., 2020). To avoid this, a third party who is independent and not tied to the company is needed (Siahaan et al., 2019). The third party in question is an independent external auditor.

Auditors audit financial statements to produce reliable financial statements. This is supported by research conducted by Patrick et al. (2017), which emphasizes the important role of auditors in reducing information asymmetry. Therefore, information asymmetry is the driving force for audit quality so that agency theory becomes the basis for this study to prove that the better the audit quality, the less information asymmetry between agents and principals.

C. Audit Quality

Audit quality according to De Angelo (1981) refers to the auditor's ability to identify material errors in financial statements and report them accurately. With a high-quality audit, the auditor will provide confidence by stating that the financial statements do not contain material errors (Kuntari et al., 2017). This will help prevent conflicts of interest that often occur in line with agency theory.

Good audit quality will make users of financial statement information more likely to trust the information presented in it (Elizabeth, 2022). Supported by agency theory which states that there is information asymmetry between agents and principals where agents have more information than principals (Luthfisahar, 2018). This event requires an independent party, namely the auditor, so that the better the audit quality produced by the auditor will minimize the information asymmetry described by agency theory.

The Public Accountant Professional Standards (SPAP) explain that an audit carried out by an auditor can be said to be of quality if it meets the provisions of generally accepted auditing standards (GAAS). SPAP divides several subtopics used into several audit stages. In the first stage, namely engagement acceptance and audit planning, a risk assessment of material misstatement at the financial statement level and assertion level is carried out. This stage of the audit is regulated in Auditing Standards (SA) 210, 300, 315, 320, and 330.

Furthermore, in the second stage, namely implementation, a response to the risk assessment of material misstatement is carried out, which consists of testing controls, substantive testing, and detailed testing of account balances and disclosures. This stage is regulated in SA 500 - 620. Then at the reporting stage, an evaluation is carried out regarding the sufficiency of evidence and misstatement of the report and the formulation of an opinion which is regulated in SA 700 - 810 (IAPI, 2021).

Success in the audit process increases the level of public trust in the company's financial statements (Parluhutan et al., 2022). Research conducted by Agustini & Siregar (2020), also supports that audit quality greatly affects the credibility of the auditor profession and audit institutions. Based on the explanation above, it can be concluded that audit quality refers to how well the audit has been carried out by the auditor. If an audit is carried out based on the requirements or standards for an audit, then the audit is of quality according to SPAP.

D. Task Complexity

Task complexity is an ability and level of difficulty of audit tasks (Genisa & Pangaribuan, 2023). Task complexity can arise due to vagueness and unclear structure in a task and diverse individual abilities (Amanda et. al., 2023). Due to complex, complicated, and diverse tasks, auditors are often considered a profession with a heavy workload.

Task complexity is part of external factors or situational attribution (Prasvaanti, 2017). Attribution theory relates to how auditors' attitudes face internal and external factors (Utama, 2023). In this context, task complexity is an external factor that can affect audit quality. This shows a correlation between attribution theory and the relationship between task complexity and audit quality.

The level of task complexity does not always have a negative connotation. On the contrary, in some cases, task complexity can have a positive impact, because it can be a source of motivation for someone to work harder (Suprapto & Nugroho, 2020). This is in line with the opinion of Wijaya & Yulyona (2017), which states that an auditor who faces task complexity can improve his abilities and experience level supports this argument.

Previous research conducted by Wijaya & Yulyona (2017), shows that task complexity has a positive effect on audit quality, meaning that the more complicated the task the auditor does, the more it encourages the auditor to take actions that have a positive impact on the audit process. This finding is in line with research conducted by Genisa & Pangaribuan (2023), which shows that task complexity positively affects audit quality. Based on these findings, the researcher formulates the following hypothesis.

H1: Task complexity has a positive effect on audit quality.

E. Motivation

Motivation is an internal drive that encourages a person to act in accordance with their goals (Kristianto, Wita Ramadhanti, et al., 2020). Abraham Maslow (1954), explained that basically human action is to fulfill their needs. In general, the level of needs consists of physical needs, security needs, social needs, appreciation needs, and the need to improve work abilities. Increasing employee passion and enthusiasm, morale and happiness, productivity, and other positive aspects are the goals of motivation (Tjan et al., 2023). Motivation is included in dispositional attributions which are internal causes of a person's behavior. According to attribution theory, these internal factors can have an influence on auditor behavior. Based on this explanation, it can be interpreted that attribution theory has a relationship with the relationship between motivation and audit results.

Research conducted by Aswar et al. (2021), shows that motivation has a positive effect on audit quality. The motivation possessed by an auditor in his job will have an impact on the quality of the resulting audit. Mildawani (2023), supports research findings by proving that motivation can encourage a person to achieve achievements, show commitment to the group, and have high initiative and optimism so that the better the motivation possessed by the auditor, the higher the quality of the resulting audit. Therefore, the researcher formulates the following hypothesis.

H2: Motivation has a positive effect on audit quality

F. Organizational Culture

Organizational culture consists of values, norms, beliefs, attitudes, and assumptions that are described as the way people in the organization act. (Armstrong, 2006). Organizational culture is closely related to observable and conscious behavior and how individuals can

interpret their work environment (Hofstede, 2011). Organizational members must adhere to the organizational culture because it contains the values and moral principles of the organization itself.

Organizational culture will shape auditors to have patterns of thinking, behavior, and attitudes in line with organizational values which will have a positive impact on audit quality. Supported by the statement of Audika & Aning (2023), a strong organizational culture is considered capable of directing the organization in a better direction. It can be concluded that if the good organizational culture in a company will create good audit quality. Organizational culture is part of external factors or situational attribution. This states that there is a relationship between attribution theory and the relationship between organizational culture and audit quality.

Research conducted by (Elen et al., 2021) and (Sirait, 2020) proves that organizational culture has a positive impact on audit quality. This means that a good organizational culture can create employee job satisfaction so that it will have an impact on improving audit quality. Based on this, the researcher makes the following hypothesis:
H3: Organizational culture has a positive effect on audit quality.

Based on the hypothesis development above, the research model is shown in Figure 1.

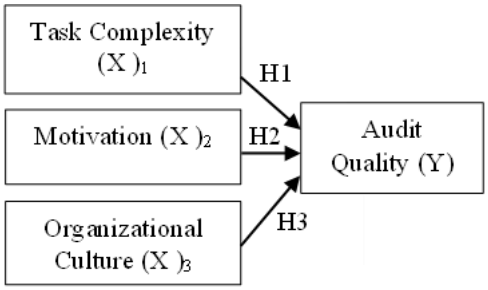

Figure 1 Research Model

III. RESEARCH METHODOLOGY

A. Population and Sample

The population of this study consists of external auditors working at KAP in Indonesia in 2023. Purposive sampling was used in this study to determine the sample. Sugiyono (2013) explains that purposive sampling is a sampling technique with certain considerations, in this case auditors who worked at KAP Big 10 Indonesia in 2023.

The researcher used Roscoe's (1975) criteria to determine the sample size because the researcher could not obtain a complete list of the number of auditors and their positions in each of the Big 10 KAPs. 200 auditors were selected as the sample in this study because according to Roscoe, the optimal sample size for research is in the range between 30 and 500 samples.

This study uses a questionnaire as primary data. Sugiyono (2013) explains that primary data is data obtained directly from data sources, in this case auditors as a research sample. The questionnaire was given directly to Big 10 KAP auditors in Indonesia via the LinkedIn platform and Google form.

B. Operational Definition & Variable Measurement

a. Audit Quality (Y)
The audit quality variable is included in the dependent variable in this study. DeAngelo (1981) defines audit quality as the auditor's probability of finding errors and violations in the client's accounting system. The preparation of questionnaire questions for the audit quality variable in the study uses reference indicators from previous research conducted by Wooten (2003) and has conducted a pilot test to test the validity and reliability of the questionnaire used. Wooten (2003) explains that audit quality indicators are measured through: misstatement detection, conformity with SPAP (Public Accountant Professional Standards), and compliance with SOPs.

b. Task Complexity (X1)
Task complexity refers to the level of complexity or difficulty of a task that occurs due to a person's limited ability to complete a task. The task complexity variable is included in the independent variable. The preparation of questionnaire questions for the task complexity variable in the study uses reference indicators from previous research conducted by Amanda et al., (2023), and a pilot test has been carried out to test the validity and reliability of the questionnaire used. Amanda et al., (2023) explain that task complexity is measured based on the difficulty of the task, the structure of the task, the amount of irrelevant information, and the variety of outcomes (results) applied by clients from auditing activities.

c. Motivation (X2)
Motivation is an internal drive that encourages a person to act according to their wishes in achieving the desired goals. In this study, the motivation variable is included in the independent variable. The preparation of questionnaire questions for the motivation variable in the study uses reference indicators from previous research conducted by Tjan et al., (2023) and a pilot test has been carried out to test the validity and reliability of the questionnaire used. Tjan et al. (2023) explained that motivation is measured based on indicators of physical needs, social needs, and security needs.

d. Organizational Culture (X3)
Organizational culture refers to the pattern of behavior followed by organizational members in performing their tasks based on a value. In this study, the organizational culture variable is included in the independent variable. The preparation of questionnaire questions for the audit quality variable in the study uses reference indicators from previous research conducted by Hofstede (2011) and has conducted a pilot test to test the validity and reliability of the questionnaire used. Hofstede (2011) explains that organizational culture is measured using indicators of power distance, uncertainty avoidance, individualism-collectivism, and masculinity-femininity.

This study uses a Likert-based measurement scale which is used to measure the attitudes, opinions, and perceptions of a person or group of people regarding social phenomena (Sugiyono, 2013: 93). The research scale used is a Likert scale of 1-7 to make the questionnaire selection more specific and increase the differentiation of assessment points, according to the statement by. In the Likert scale, the answer to each question item is given in the following scores: first score 1 for the strongly disagree category; score 2 for the disagree category; score 3 for the disagree category; score 4 for the undecided/neutral category; score 5 for the

somewhat agree category; score 6 for the agree category; and score 7 for the strongly agree category.

C. Data Analysis Method

This study uses the help of the Smart Partial Least Squares (PLS) 4 application. PLS is a multivariate statistic that can compare the dependent variable with the independent variable. This study has a causal relationship between the independent and dependent variables so that researchers chose to use a model using PLS assistance. The structural equation in this study is as follows:

$$Y1 = \beta X1 + \beta X2 + \beta X3 + e$$

Description:
Y = Audit Quality
B = Coefficient
X1 = Task Complexity
X2 = Motivation
X3 = Organizational Culture
E = Error

a. Measurement Model (Outer Model)
The outer model describes how variables are measured using relevant indicators for each variable (Hair et al., 2021). Researchers conducted a pilot test in order to test validity and reliability by distributing questionnaires online using google form to auditors who work at Big 10 KAP in Indonesia. The purpose of distributing this questionnaire is to test the respondents' level of understanding of the statements in the questionnaire and ensure the validity and reliability of the questionnaire. The questionnaire distribution was carried out within two weeks.

b. Validity Test
The validity test is a process to assess and ensure that the research instrument used can measure the desired variables by producing accurate and relevant data (Hair et al., 2021). A sample of 40 auditors was taken to conduct the pilot test. The questionnaire is considered valid when the convergent and discriminant validity tests meet the following conditions.

c. Convergent Validity
The convergent validity test determines how unified the construct is to explain the variance of its indicators (Hair et al., 2021). Hair explains that constructs are variables that cannot be measured directly. The convergent validity test includes testing outer loading and average variance extracted (AVE).

d. Average variance Extracted (AVE)
AVE is defined as the average value of the sum of the squared factor loadings of all indicators associated with a construct, where the total squared factor loading is then divided by the total number of indicators. If the AVE value of each variable is more than 0.5 for all constructs contained in the research model, the questionnaire is considered valid (Hair, et.al, 2021). This value indicates that the construct has explained 50 percent or more of the variance of the indicators that make up the construct.

e. Outer Loading

Outer loading shows how much an indicator measures the analyzed variable directly. This illustrates the strength of the relationship between the indicator and the variable. Indicators that measure variables must have a loading factor value greater than 0.7 (Hair, et.al., 2021).

f. Discriminant Validity

The discriminant validity test aims to assess the extent to which indicators that measure a construct have a stronger relationship with that construct than with other constructs (Hair, et al., 2021). The validity test is carried out based on cross loading on measurements with their constructs. The following are the results of the pilot test conducted on 40 respondents.

Table 1 Outer Loading

	X_1	X_2	X_3	Y
X_1.1	0.811			
X_1.2	0.821			
X_1.3	0.779			
X_1.4	0.838			
X_1.5	0.779			
X_2.1		0.799		
X_2.2		0.819		
X_2.3		0.801		
X_2.4		0.703		
X_3.1			0.819	
X_3.2			0.923	
X_3.3			0.846	
X_3.4			0.780	
X_3.5			0.873	
Y.1				0.723
Y.2				0.830
Y.3				0.904
Y.4				0.863
Y.5				0.819
Y.6				0.911
Y.7				0.854
Y.8				0.886

Table 2 Algorithm Table

	X_1	X_2	X_3	Y
Average variance extracted (AVE)	0.650	0.612	0.722	0.723
	X_1	**X_2**	**X_3**	**Y**
Cronbach's alpha	0.869	0.789	0.904	0.945
Composite reliability	0.885	0.806	0.979	0.954

Commu-nality	0.903	0.863	0.928	0.954
R Square				0.130

Table 3 Cross Loading Table

	X_1	X_2	X_3	Y
X_1.1	0.811	0.219	0.433	0.187
X_1.2	0.821	0.260	0.384	0.254
X_1.3	0.779	0.231	0.438	0.098
X_1.4	0.838	0.333	0.436	0.241
X_1.5	0.779	0.475	0.671	0.275
X_2.1	0.259	0.799	0.357	0.244
X_2.2	0.293	0.819	0.288	0.299
X_2.3	0.444	0.801	0.399	0.229
X_2.4	0.264	0.703	0.334	0.201
X_3.1	0.492	0.159	0.819	0.134
X_3.2	0.580	0.383	0.923	0.249
X_3.4	0.463	0.509	0.780	0.118
X_3.5	0.453	0.422	0.873	0.231
Y.1	0.229	0.154	0.217	0.723
Y.2	0.162	0.271	0.018	0.830
Y.3	0.259	0.266	0.196	0.904
Y.4	0.288	0.302	0.219	0.863
Y.5	0.198	0.339	0.229	0.819
Y.6	0.282	0.306	0.219	0.911
Y.7	0.260	0.170	0.214	0.854
Y.8	0.249	0.287	0.168	0.886

Based on the pilot test results in the table attachment above, the outer loading value is> 0.7 and AVE> 0.5 (table 2) based on each variable indicator. This value reflects that each construct has explained 50 percent or more of the variance of the indicators that make up the construct. The cross-loading value in table 3 shows that each variable indicator has a higher value than the other variable indicators so that it has shown that the indicator has a higher correlation with its variable when compared to other variables. So it can be concluded that the questionnaire prepared by the researcher has met the validity requirements.

g. Reliability Test

The reliability test aims to assess the consistency of a measurement instrument. If an instrument produces consistent measurement results, the reliability is high so that it can be relied on to collect data. According to (Ghozali, 2023), measurement is carried out through the composite reliability value and Cronbach alpha.

h. Composite Reliability

Composite reliability is a measure used to measure the reliability of a construct based on its indicators. The expected value of this test is> 0.7 (Ghozali 2023). The pilot test results in

table 2 show that the composite reliability value for each variable has a value of> 0.7. This figure indicates that each variable in the data has sufficient reliability and can be trusted to be used in hypothesis testing.

i. Cronbach Alpha
Cronbach alpha is a measure of how well indicators are reliable and consistent for measuring the same thing. The Cronbach alpha value needed to be declared reliable as a data collection tool is> 0.6. The pilot test results in table 2 show that the Cronbach alpha value for each variable is more than 0.6 so this value indicates that the questionnaire is reliable to be used as a data collection tool because the indicators in the questionnaire are consistent to measure it.

j. Structural Model Testing (Inner Model)
The level of influence of the relationship between variables and the influence of the overall variable relationship can be measured through inner model measurement or structural model testing (Hair et al., 2021). Testing is done with the path coefficient and r-square.

k. Path Coefficient
Path coefficient is the coefficient that connects two variables in the structural model. The path coefficient value shows the magnitude of the influence of one variable on another variable which is carried out by bootstrapping measurement. The path coefficient value is considered significant if it has a p-value of less than 0.05. So that the hypothesis can be accepted if the p-value <0.05 and if the t-statistic value for alpha 5%, the hypothesis can be accepted if the t-statistic> 1.972.

l. Determinant Coefficient R-Square
The r-square test aims to assess how well the independent constructs are able to explain the variation that occurs in the dependent construct (Hair et al., 2021). The magnitude of this influence is indicated by R-square with a coefficient of determination value of 0 < R2 < 1. R-square values of 0.75; 0.50; and 0.25 mean strong, moderate, and weak models.

IV. RESULT

A. Respondent Demographics

The profile of respondents in this study is presented in Table 4.

Table 4 Respondent Demographics

Description	Total Respondents	Percentage %
Gender		
Men	121	60,5%
Women	79	39,5%
Total	200	100%
Age		
21-24 Years	82	41%
25-29 Years	88	44%
30-34 Years	24	12%
≥ 35 Years	6	3%
Total	200	100%
Last Education		
S1		

Description	Total Respondents	Percentage %
S2	197	98,5%
S3	4	2%
More	0	0%
Total	0	0%
	200	100%
Length of Service		
<1 Year	47	23,5%
1-2 Years	35	17,5%
2-3 Years	54	27%
3-4 Years	33	16,5%
≥ 5 Years	31	15,5%
Total	200	100%
Position at KAP		
Partner	4	2%
Manager	9	4,5%
Ass. Manager	17	8,5%
Senior Auditor	94	47%
Junior Auditor	76	38%
Total	200	100%
KAP origin		
PWC	30	15%
Deloitte	23	12%
EY	25	13%
KPMG	23	12%
RSM	26	13%
BDO	16	8%
GT	14	7%
Mazars	18	9%
DFK	11	6%
CH	14	7%
Total	200	100%

B. Model Evaluation

Model testing is carried out in three stages, namely convergent validity test, discriminant validity test, and reliability test.

Table 5 Algorithm Table

	X_1	**X_2**	**X_3**	**Y**
Average variance extracted (AVE)	0.582	0.589	0.689	0.623

	X_1	X_2	X_3	Y
Cronbach's alpha	0.882	0.835	0.911	0.939
Composite reliability	0.874	0.851	0.917	0.929
R Square				0.556

C. Validity Test

a. Convergent Validity Test

The high convergent validity test results indicate that the indicators used have effectively represented their variables. The assessment criteria in this test use the parameters AVE value> 0.5 and *Loading Factor* value> 0.7 which is seen based on the *outer loading value* (Hair et al., 2021).

b. *Average variance Extracted* (AVE)

The algorithm table in table 5, shows the results of the AVE score for all indicators. The AVE value for the task complexity variable is 0.582, meaning that the variation in the task complexity measuring item contained by the task complexity variable is 58.2%. The motivation variable has an AVE value of 0.589, meaning that the variation in the motivation measuring item contained by the motivation variable is 58.9%. The organizational culture variable has an AVE value of 0.689, meaning that the variation in organizational culture measuring items contained by the organizational culture variable is 68.9%. The audit quality variable has an AVE value of 0.623, meaning that the variation in audit quality measuring items contained by the audit quality variable is 62.3%. This shows that the first parameter has been met in testing convergent validity, where all questionnaire items for all variables are valid and can be carried out further testing because the AVE value of each construct has> 0.5.

c. Outer Loading

Table 6 below shows the results of the *outer loading* value for indicators of the task complexity, motivation, and organizational culture variables. It can be seen that overall each indicator has an *outer loading* value exceeding 0.7. This indicates that each indicator item has reflected the variable it measures and the test can be said to be valid.

Table 6 Outer Loading

	X_1	X_2	X_3	Y
X_1 .1	0.769			
X_1 .2	0.807			
X_1 .3	0.713			
X_1 .4	0.773			
X_1 .5	0.748			
X_2 .1		0.750		
X_2 .2		0.806		
X_2 .3		0.783		
X_2 .4		0.729		
X_3 .1			0.785	
X_3 .2			0.861	
X_3 .3			0.814	
X_3 .4			0.837	
X_3 .5			0.850	
Y.1				0.715
Y.2				0.800
Y.3				0.728

	X_1	X_2	X_3	Y
Y.4				0.819
Y.5				0.738
Y.6				0.839
Y.7				0.846
Y.8				0.816

Based on the measurement results using the AVE and outer loading parameters above, all variables in this study have met the convergent validity test.

D. Discriminant Validity Test

The cross loading value is used in testing discriminant validity in measurements with constructs. The *cross loading* value must show that the indicator value of a construct is higher for a particular construct than for other constructs. The results of the *cross loading* value are shown in table 7 below:

Table 7 Discriminant Validity Table - Cross Loading

	X_1	X_2	X_3	Y
X_1 .1	0.769	0.389	0.414	0.457
X_1 .2	0.807	0.508	0.496	0.529
X_1 .3	0.713	0.303	0.337	0.364
X_1 .4	0.773	0.488	0.488	0.522
X_1 .5	0.748	0.441	0.558	0.532
X_2 .1	0.393	0.750	0.469	0.442
X_2 .2	0.415	0.806	0.509	0.473
X_2 .3	0.553	0.783	0.509	0.559
X_2 .4	0.353	0.729	0.340	0.416
X_3 .1	0.453	0.506	0.785	0.470
X_3 .2	0.550	0.542	0.861	0.553
X_3 .3	0.597	0.441	0.814	0.570
X_3 .4	0.456	0.508	0.837	0.526
X_3 .5	0.471	0.505	0.850	0.557
Y.1	0.481	0.454	0.485	0.715
Y.2	0.487	0.496	0.464	0.800
Y.3	0.466	0.408	0.442	0.728
Y.4	0.547	0.498	0.567	0.819
Y.5	0.482	0.470	0.515	0.738
Y.6	0.531	0.539	0.523	0.839
Y.7	0.549	0.527	0.554	0.846
Y.8	0.486	0.526	0.523	0.816

Based on measurements using the *cross loading* value, the results of the discriminant validity criteria have been met. This value reflects that in general each variable indicator has a higher correlation with the variable it measures than with indicators on other variables.

E. Reliability Test

The reliability test aims to evaluate the measurement instruments used in the study. This study uses *composite reliability* parameters with an expected result value ≥ 0.7 and *Cronbach alpha* with a value ≥ 0.6 to conduct the test. The results of the reliability test are presented in table 8 which displays the *composite reliability* and *Cronbach's alpha* values for each variable in this study:

Table 8 Construct Reliability Validity Table

	Cronbach's alpha	Compo-site reliability	Relevance
X_1	0.821	0.874	Reliable
X_2	0.768	0.851	Reliable
X_3	0.887	0.917	Reliable
Y	0.913	0.929	Reliable

The reliability of a variable is measured using the value of the *composite reliability*. Table 8 shows the *composite reliability* value of the variation of items that measure constructs is ≥ 0.7 in each variable. This shows that the data for each variable has met the *composite reliability* parameters because it is reliable and can be relied on to test the hypothesis.

The task complexity variable has a *composite reliability* value of 0.874 ≥ 0.70 which indicates that each item measuring task complexity has shown sufficient consistency and reliability so that it can be relied upon for further testing. The motivation variable has a *composite reliability value of* 0.851 ≥ 0.70 which indicates that each item used to measure motivation has also been consistent and reliable. The organizational culture variable has a *composite reliability value of* 0.917 ≥ 0.70, explaining that each item measuring the organizational culture variable is consistent and reliable. The audit quality variable has a *composite reliability value of* 0.929 ≥ 0.70 so that each item measuring audit quality is consistent and reliable.

The lower limit of the reliability value of a construct is measured based on the value of *Cronbach* alpha. The construct is said to be reliable if it has a *Cronbach alpha* value ≥ 0.6 (Ghozali, 2023). The test results in table 8 show that the *Cronbach alpha value for* each variable has exceeded 0.6, this value indicates that the questionnaire is reliable to be used as a data collection tool because the indicators in the questionnaire are consistent in measuring it.

F. Structural Model Testing (Inner Model)

The r-square value parameter for the dependent construct and the t-statistic value of the *path* coefficient test are used in testing the *inner* model. The results of structural model testing are presented in table 9 below:

Table 9 R-Square Value Table

Variables	R-Square
Audit Quality	0.556

The r-square test aims to assess how well exogenous constructs are able to explain the variation that occurs in endogenous constructs (Hair et al., 2021). Table 9 shows the r-square

value of the audit quality variable. As an independent construct in this study, audit quality has an r-square value of 0.556. This value indicates that task complexity, motivation, and organizational culture are able to explain most of the variation in the audit quality construct by 55.6%, while the rest is explained by factors outside this study. The r-square value of 0.556 is included in the moderate group.

G. Hypothesis Testing

Inter-construct significance values, t-statistics, and p-values are the metrics used to determine whether a hypothesis is accepted or rejected. PLS is used in the *Bootstrapping* process for hypothesis testing. It is required that the t-statistic value ≥ 1.972 and the p-value significance level are less than 0.05. The results of hypothesis testing are shown in Table 10.

Table 10 *Path Coefficients* Results Table

	X_1	X_2	X_3
Original Sample (O)	0.303	0.271	0.299
Sample Mean (M)	0.302	0.271	0.307
Standard Deviations (STDEV)	0.120	0.093	0.126
T-statistics (IO/STDE)	2519	2913	2383
P-Value	0.012	0.004	0.017

The first hypothesis in this study is that the task complexity variable has a positive effect on audit quality. Based on table 10, it is found that task complexity has a significant effect on audit quality of 0.303 with a t-statistic value of 2.519 and this value exceeds the value of 1.972. In addition, the value of the *p-value* is 0.012 and this value meets the test requirements, namely the *p-value* <0.05. Any change in task complexity will significantly improve audit quality. Based on the test results, it can be proven that task complexity has a positive effect on audit quality. Therefore, the first hypothesis is accepted and it is proven that task complexity has a positive effect on audit quality.

The second hypothesis in this study states that the motivation variable has a positive effect on audit quality. Based on table 10, it is found that motivation has a significant effect on audit quality of 0.271 with a t-statistic value of 2.913 where this value exceeds the value of 1.972. In addition, the value of the *p-value* is 0.004 which has met the test requirements, namely the *p-value* <0.05. The better the motivation the auditor has, the more the resulting audit quality will increase. Based on the test results, it can be proven that motivation has a positive effect on audit quality. Therefore, the second hypothesis is accepted and it is proven that motivation has a positive effect on audit quality.

The third hypothesis in this study states that the organizational culture variable has a positive effect on audit quality. Based on table 10, it is found that organizational culture has a significant effect on audit quality of 0.299 with a t-statistic value of 2.383 where this value exceeds the value of 1.972. In addition, the value of the *p-value* is 0.017 where this value meets the test requirements, namely the *p-value* <0.05. The better the auditor's organizational culture, the better the resulting audit quality will be. Based on the test results, it can be proven

that organizational culture has a positive effect on audit quality. Therefore, the third hypothesis is accepted and it is proven that organizational culture has a positive effect on audit quality.

V. DISCUSSION

A. Effect of Task Complexity on Audit Quality

In this study, the results show that task complexity has a positive effect on audit quality. The results of this study support the first hypothesis, so H1 is accepted.

This research is in line with attribution theory which states that individual behavior is influenced by internal factors and external factors. Task complexity is the level of difficulty and structure of the tasks performed by the auditor. In this case, task complexity is included in external factors that can influence a person's behavior. Auditors with a high level of task complexity will feel challenged to give their best effort so that it will improve the quality of the resulting audit.

If the auditor has a high level of task difficulty, performs tasks with structure, obtains information that is not in line with predicted events, and obtains a variety of results, it will improve the quality of the resulting audit. The results of this study which prove that good audit quality will support agency theory where the presence of auditors can reduce information asymmetry between company management and shareholders so that it will provide a sense of security to users of financial statement information.

Based on the results of hypothesis testing through the t test, the results show that task complexity has a positive effect on audit quality with a coefficient value of 0.303 and a significance of 0.012 where this value is <0.05 with a statistical t value of 2.519 value. The results of this study are consistent with research conducted by Santoso et al., (2023); Genisa & Pangaribuan, (2023); and Wijaya & Yulyona, (2017) stated that task complexity has a positive effect on audit quality.

B. The Effect of Motivation on Audit Quality

In this study, it was found that motivation has a positive effect on audit quality. The results of this study support the second hypothesis, so H2 is accepted. These results support the attribution theory statement which explains that motivation as an internal factor that influences auditor behavior will have a positive impact on the quality of the resulting audit.

Auditors who get comfortable work facilities, get bonuses and incentives, get support from colleagues while carrying out audit tasks will motivate them so that they will produce good audit quality. Good audit quality will be a driving force to avoid misinformation presented in the financial statements due to information asymmetry as explained by agency theory. With high motivation, an auditor can produce better audit quality. Maslow (1954) supports the results of this study where the study states that motivation can be an impetus for a person in carrying out each of his jobs.

Based on the results of hypothesis testing through the t test, it is found that motivation has a positive effect on audit quality with a significance of 0.004 where this value is <0.05 with a t-statistic value of 2.913. The results of this study are in line with research conducted by Tjahjono & Dewi Robiatul Adawiyah, (2019), Mildawani, (2023), and Aswar et al., (2021) which state that motivation has a positive effect on audit quality.

C. The Effect of Organizational Culture on Audit Quality

In this study, it was found that organizational culture has a positive effect on audit quality. The results of this study support the third hypothesis, so H3 is accepted. Attribution theory is proven in this study because organizational culture is part of external factors or *situational attribution*. When the KAP where the auditors work has a good organizational culture, it will influence the auditors in the process of producing audit quality.

Auditors who work at KAPs that have good corporate values, clear career paths, get clear instructions from superiors, and an environment for being ambitious will improve the quality of the audits they produce. Good audit quality based on the organizational culture of a KAP will improve the quality of the resulting audit. The increased audit quality in this study supports agency theory which will reduce the conflict of interest between company management and shareholders as a result of the information presented in the financial statements has been confirmed by an independent third party, namely the external auditor.

Based on the results of hypothesis testing through the t test, it is found that motivation has a positive effect on audit quality with a significance of 0.017 <0.05 with a statistical value of 2.383. The results of this study are in line with research conducted by Elen et al., (2021), Sirait, (2020), and Diya, (2022) which state that organizational culture has a positive effect on audit quality.

VI. CONCLUSION

Based on the test results and analysis of the hypotheses that have been explained, it is found that when auditors are faced with complex tasks, they tend to produce higher quality audits because they are challenged to provide their best work. In addition, a high level of motivation encourages auditors to achieve, have initiative, and high optimism so that it has a positive impact on the quality of the audits they produce. This study also proves that auditors with a good organizational culture will be able to have a positive impact on the quality of the audits they produce.

The results of this study are expected to provide influence and benefits to the auditors and KAP Big 10 in Indonesia. This implication is needed by auditors and KAP Big 10 in Indonesia to always maintain and uphold the quality of the audits they produce by knowing what factors can affect audit quality. Big 10 KAPs in Indonesia can set the strategies needed to create good audit quality. The complex tasks undertaken by auditors can challenge them to improve their work abilities so as to achieve good audit quality. In addition, auditor motivation can also increase work enthusiasm in conducting audits and of course auditors with a positive organizational culture can support them to produce good audit quality.

The limitation of this study is that researchers do not know the exact number of auditor populations working at KAP Big 10 Indonesia so that researchers cannot determine the exact number of samples because in this study the number of samples is only based on assumptions. This research also cannot be generalized to medium to small-sized KAPs because there are several factors such as the size of the client company, the technology used, the number of auditors, work bonuses, and other factors that distinguish auditors of Big 10 KAP in Indonesia from medium to small KAP.

Based on the limitations of this study, the suggestion for future researchers is to find out the exact number of each auditor from the Big 10 KAP in Indonesia in order to determine the sample size with certainty. In addition, the distribution of questionnaires should be carried out

during the *low season,* namely from May to August so as not to interfere with the auditors' working time. Future researchers can also add independent variables related to external factors such as bonuses, work facilities, and client internal control.

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