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**THE EFFECT OF THE AUDITOR'S WORKLOAD ON INTENTION TO TRANSFER
MEDIATED BY THE AUDITOR'S EXPERIENCE: A STUDY AT THE NORTH
KONAWA DISTRICT INSPECTORATE**

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ABSTRACT

This study is to test and empirically prove the influence of workload and conflicting roles of auditors on the intention to move and auditor saturation, mediated by the auditor's experience at the North Konawe District Inspectorate. This research is an explanatory research that aims to explain the causal relationship between variables using a quantitative approach. The population and sample in this study were all Civil Servants at the Regional Inspectorate of North Konawe Regency 125 people were respondents. Referring to the conceptual framework (recursive and combined reflective & formative indicators) and multivariate analysis, the analysis model uses structural equation modeling, which is a model that analyzes the relationships between variables and also indicator models simultaneously, simultaneously, comprehensively and interconnected both theoretically and empirically. Meanwhile, the approach used is SmartPLS. The results showed that the auditor's workload had a positive and significant effect on the auditor's experience at the North Konawe District Inspectorate. The auditor's workload had a positive and not significant effect on the intention to move the auditor. The auditor's experience has a positive and significant effect on the intention to move the auditor at the North Konawe District Inspectorate. The auditor's experience has a role as a full mediating variable between the auditor's workload on the intention to move the auditor to the North Konawe District Inspectorate.

KEY WORDS

Auditor workload, auditor experience, intention to move.

The implementation of governmental and development tasks is effective and efficient, requiring professional, responsible, honest and fair auditors through coaching that is based on performance and career. Means the appointment of auditors is carried out objectively and selectively, so as to foster the excitement of professional competition in order to provide the best service to the community (Uha, 2013). To achieve these conditions, the auditor must be able to improve the quality of his audit. The auditor must perform work according to professional standards so that trust in the auditor can be maintained (McDaniel, 1990 and Bratten, et al. 2013). The auditor experiences a turnover due to several factors, namely: (1) burnout factor is the auditor's bored attitude towards work or routines performed every day, (2) Workload factor is a form of psychological and non-psychic burden experienced by the auditor due to the accumulation of work, and (3) Role of conflict factor is a psychological conflict experienced by the auditor, both on the job, expectations and reality as well as on the leadership and organizational decisions that are not in line with expectations and reality. The influence of workload mediated by the auditor's experience on the intention to move the auditor has done a lot of research. The results also vary, some experts say that workload has an indirect effect on intention to move. And workload is indirectly influenced by the auditor's experience and that experience has an effect on the intention to move the auditor. In addition, there are also researchers with different views. Pradana & Salehuddin (2015) states that the auditor's workload has a positive and significant effect on intention to relocate. Likewise, according to Bagley (2015), the same thing is that the workload of the auditor has a positive and significant effect on intention to move. But according to Yuen, et al. (2015) that auditor workload does not have a positive and significant effect on intention to move. The results of this study are reinforced by Pradana & Salehuddin (2015) if giving excessive

assignments and overlapping the auditor's workload does not have a positive and significant effect on the intention to move.

Auditor workload influences work experience Cianci & Biaerstaker (2009) states that auditor workload has a positive and significant effect on auditor experience. Likewise according to Chang, et al. (2017) stated the same thing, namely the auditor's workload had a positive and significant effect on the auditor's experience. But according to Yuen, et al. (2015) that the auditor's workload does not have a positive and significant effect on the auditor's experience. This study was strengthened by the results of the study of Wan Hussain, et al. (2015) that the auditor's workload does not have a positive and significant effect on the auditor's experience. The auditor's experience influences the intention to move. Kim, et al. (2013) stated that the auditor's experience had a positive and significant effect on controlling the desire to move, work stress, workload and auditor role conflict. A similar sentiment was delivered by Yustina & Putri (2017) stating that the auditor's experience had a positive and significant effect on intention to relocate. But Yuen, et al. (2013) stated that there was no effect of the auditor's experience on the desire to move the auditor's job, the causes of work stress, and the workload of the auditor and the role of auditor conflict. This is supported by the research of Herda (2012) and Karavardar (2015) the experience of auditors has no positive and not significant effect on intention to move. Based on differences in research results related to the experience of auditors mediating workload on intention to move, it turns out found problems in the organization. Local governments generally treat auditors as coworkers, so whatever the auditors do, they do the same. Finally the auditor is given the task of completing the financial audit but the quality of the results is under the authority of the regional head. The above phenomenon is explained in detail in the North Konawe District Inspectorate. The desire of the auditor to change duties, due to workload that is too heavy and work saturation. Other factors cause the desire to switch auditors, because they are often treated unilaterally by regional heads. For example, those who are not in line with politics can be moved. In addition, auditor saturation is caused by the commitment of the leadership and organization in providing comfortable space for the auditor in carrying out his activities.

Based on the background description that has been stated before, the problem of this research are:

- Is there an influence on the auditor's workload on the auditor's experience at the North Konawe District Inspectorate?
- Is there an influence on the auditor's workload on the intention to move to the North Konawe District Inspectorate?
- Does the auditor's experience influence the intention to move to the North Konawe District Inspectorate?
- Is there an influence of workload on the intention to move through the auditor's experience at the North Konawe District Inspectorate?

LITERATURE REVIEW

Robbins (2008) defines turnover as a permanent employee termination from the company either done by the employees themselves (voluntarily) or carried out by the company. William and Keith (1993) turnover as the willingness of employees to leave one organization to another.

Mulyadi (2010) the auditor's experience is an accumulation of everything obtained through interaction. Bawono (2010) said that experience is a process of developing behavioral potential from both formal and non-formal education or bias is also interpreted as a process that brings someone to a higher pattern of behavior.

Understanding workload according to Pranoto and Retnowati (2015) is an action that aims to find out the amount of time needed by employees to complete work. Adil Kurnia (2010) states the definition of workload, is a process of analysis of the time used by a person or group of people in completing work (position) or group position (work unit) carried out under normal circumstances or conditions. Based on the above definition can be interpreted

that workload is the total time spent by someone in carrying out activities or activities during working hours.

Figure 1 – Research Conceptual Framework

Based on the background and literature review that has been described, then the next is the preparation of hypotheses in this study. Hypotheses can be defined as logically estimated relationships between two or more variables expressed in the form of testable statements (Now, 2006).

H₁: The auditor's workload has a positive and significant effect on the auditor's experience with the auditor in the North Konawe District Inspectorate.

H₂: Workload has a positive and significant effect on intention to move to the North Konawe District Inspectorate.

H₃: The auditor's experience had a positive and significant effect on the intention to move the audit department in the North Konawe District Inspectorate.

H₄: The auditor's workload has a positive and significant effect on intention to move through the auditor's experience at the North Konawe District Inspectorate.

METHODS OF RESEARCH

This study uses the type of causality, namely research that wants to find an explanation in the form of cause-effect relationships (cause-effect) concepts or several variables or some strategic developed through hypothesis testing (Ferdinand, 2006). This research approach is positivism (quantitative). The positivism approach is a research approach with numbers, the data are numbers, analyzed using statistics to answer testing specific research hypotheses and to predict certain variables affecting other variables (Creswell, 2010). This research was conducted at the Regional Inspectorate of North Konawe Regency. While the research was carried out from 15 February 2019 to 5 April 2019 or carried out for 50 days of research. The population in this study was all State Civil Apparatuses in the North Konawe District Inspectorate Office totaling 125 people. For this research the sampling technique used is the census. If statistical modeling involves the relationship between variables and indicator models simultaneously it is called structural equation modeling. But the conceptual framework that is built shows the relationship of structural equations is one-way recursive and path analysis (Solimun, 2017: 102). The approach used is SmartPLS.

RESULTS OF STUDY

The direct effect hypothesis testing is conducted with the aim of knowing whether there is a direct influence of exogenous variables on endogenous variables. If the p-value < level of significance 0.05 ($\alpha = 5\%$) then it is stated that there is a significant influence between the two variables. Complete results are in the Table below:

Hypothesis 1: Auditor workload has a positive and significant effect on auditor experience in the North Konawe District Inspectorate showing that the influence between auditor workload (X1) on auditor experience (Y1) is significant with a t-statistic value of 2.8495 and p.value 0.004 < level of significant 0.05 ($\alpha = 5\%$). This means that the auditor's

workload (X1) has a positive and significant effect on the auditor's experience (Y1) on the auditor at the North Konawe District Inspectorate.

Table 1 – Hypothesis Testing

Influence Between Variables	Path coefficient	T-Statistics	P-value	Information
X1 -> Y1	0.2580	2.8495	0.004	Significant
X1 -> Y2	0.1406	1.4623	0.144	Not significant
Y1 -> Y2	0.5130	7.4655	0.000	Significant
Testing mediation models (indirect influence)				
Mediation Relationship	Coefficient of Direct Effect		The Coefficient of Indirect Effect of the Sobel Test	Information
X1 → Y1 → Y2	X1 → Y1 = 0,258	Y1 → Y2 = 0,513	0,008	Significant

Hypothesis 2: The auditor's workload has a positive and not significant effect on intention to relocate to the North Konawe District Inspectorate. Based on the table above shows that the influence between auditor workload (X1) on intention to move (Y2) is not significant with a t-statistic value of 1.4623 p.value 0.114 > level of significant 0.05 ($\alpha = 5\%$). This means that the auditor's workload (X1) has a positive and not significant effect on the intention to relocate (Y2) to the auditor at the North Konawe District Inspectorate.

Hypothesis 3: The auditor's experience has a positive and significant effect on intention to move to the Regional Inspectorate of North Konawe District. value 0,000 < level of significant 0.05 ($\alpha = 5\%$). This means that the auditor's experience (Y1) has a positive and significant effect on intention to relocate (Y2) to the auditor at the North Konawe District Inspectorate.

Hypothesis 4: Auditor workload has a positive and significant effect on the intention to move auditors mediated by the auditor's experience in the North Konawe District Inspectorate. to move mediated by the auditor's experience found, t-statistic 2.6621, and p-value 0.008 < 0.05 level of significance ($\alpha = 5\%$), then the fourth hypothesis can be accepted.

DISCUSSION OF RESULTS

Testing the hypothesis in this research aims to answer whether the hypotheses proposed in this study were accepted or rejected. The significance level of parameter estimation is determined by probability with a significance level that is believed by researchers in this research as $\alpha = 0, 05$.

Effect of Auditor Workload on the Auditor's experience at the North Konawe District Inspectorate: The results of this study found that the auditor's workload (X1) had a positive and significant effect on the auditor's experience (Y1) on the auditor at the North Konawe District Inspectorate. Workload was the amount of work that a person had to do. Nasution (2012) states that the audit workload can be seen from the large number of clients that must be handled by an auditor or the auditor's limited time to conduct the audit process. An auditor's workload is usually related to the busy season which usually occurs in the first quarter of the year. The reason for the auditor's busy season is that many companies have a fiscal year that ends in December. This influence can be caused by the following factors: The number of clients (agencies / agencies / institutions) being audited is not in accordance with the number of auditors, thus resulting in the following things: Audit findings are not optimal because they are not able to utilize limited time with the number of offices / institutions / agencies the audit is not proportional to the number of auditors. The time limit provided is a maximum of one week per service which is insufficient with the number of offices / agencies / institutions being audited. The time limit is limited while the number of institutions / agencies / services audited exceeds the number of auditors resulting in an audit that is carried out quickly and seem rushed. The impact on the quality of audit results. As a result of all that causes the auditor to feel pressured and burdened with responsibility for the work. The impact on the auditor's desire to leave his duties even intend to move from the task as an auditor. The results of this study support the research results of Pradana & Salehuddin (2015) and Bagley (2015), the auditor's workload positively and significantly influences the

intention to move the auditor. But the results of this study reject the results of the study of Yuen, et al. (2015) and Pradana & Salehuddin (2015), auditor workload negatively and not significantly affect the intention to move auditors.

Effect of Auditor Workload on the intention to move to the North Konawe District Inspectorate: The results of this study indicate that the influence between auditor workload (X1) on intention to move (Y2) is positive and not significant. Auditor workload is a situation that occurs when an employee must perform a number of tasks that make sense when done one by one, but those tasks become difficult to carry out if they must be carried out simultaneously in a predetermined time period (Schick et al., 1990 in Jones, Norman, and Wier 2010). Auditor workload can occur when the auditor has a very heavy workload that is not in accordance with the available time and capabilities (Shick, Gordon, and Haka, 1990 in Murtiasri and Ghozali, 2006). Regarding work overload, the things that are usually the complaints of auditors are high working hours, heavy workloads, and a hostile work environment.

The workload of employee auditors in the North Konawe District Inspectorate as an interaction between actual work requests and psychological tension resulting from efforts to fulfill these requests. This psychological pressure becomes greater when the actual demands felt by the employees exceed their own capacity. The Inspectorate Office often asks its auditors to meet increasing work demands during peak season, maintaining the quantity and quality of their work while still meeting all deadlines. Some employees are even asked to interact directly with clients who have the potential to cause emotional burdens. Excessive workload that is felt affects the balance between personal life and work (work-life balance). When demands from work domains and non-work domains conflict, conflict can occur. So, it is possible for auditors to choose more or less work time, and / or to choose more or less time with family or personal. The results of this study are in line with the results of previous research conducted by Pradana and Salehudin (2015) showing the fact that work overload does not have a significant negative effect on the intention to relocate a junior auditor who works in a Public Accountant Office (KAP) located at DKI Jakarta province especially those who work in the Public Accounting Firm (KAP) with the status of "Big Four" namely KAP Deloitte, Pricewaterhouse Cooper, Ernst and Young, and KPMG. While Weldy's research (2015) found that the overloaded workload had a positive and significant effect on the desire to move the workplaces of auditors working at the Public Accountant Office in Malang.

Effect of Auditor's Experience on Intention to Move to the North Konawe District Inspectorate: The results of this study found that the auditor's experience had a significant positive effect on intention to move. The auditor's experience in the North Konawe District Inspectorate Audit experience is the experience gained by the auditor during the financial statement audit process both in terms of the length of time and the number of assignments that have been handled (Suraida, 2005). An auditor who has a lot of experience will not only have the ability to find errors (fraud) or fraud (fraud) that are not unusual in the financial statements but also the auditor can provide a more accurate explanation of these findings compared with auditors who are still with little experience (Libby and Frederick, 1990). Generate a lot of information storage in long-term memory where what if they face the same task besides they can easily access information stored in their memory and with the support of a lot of information the auditor can do his job more confidence.

The results of this study support the results of research Kim, et.al. (2013) and Yustina & Putri (2017), that auditor role conflicts positively and significantly affect auditor experience. But the results of this study reject the results of research Yuen, et.al. (2013), Herda (2012) and Karavardar (2015), that auditor role conflicts negatively and not significantly affect auditor experience. But the results of the two research results above, found no negative and significant relationship.

Effect of Auditor Workload on Intentions to Move Auditors through auditor experience at the North Konawe District Inspectorate: The results of this study found that the auditor's workload had a significant positive effect on the intention to move the auditor who was assigned to the auditor's experience. Workload (workload) is the amount of work that must be done by someone. Nasution (2012) states that the audit workload can be seen from the

large number of clients that must be handled by an auditor or the auditor's limited time to carry out the audit process.

An auditor's workload is usually related to the busy season which usually occurs in the first quarter of the year. The reason for the auditor's busy season is that many companies have a fiscal year that ends in December. From the results of hypothesis testing partially found that workload has no significant positive effect on intention to move, while it can have a significant positive effect after being tested using the auditor's experience mediating variable. Experienced by the auditor significantly influences the auditor's intention to leave the job as an auditor. Audit experience is the experience gained by the auditor during the financial statement audit process both in terms of the length of time and the number of assignments that have been handled (Suraida, 2005).

The results of this study are in accordance with the conditions faced by the auditor at the North Konawe District Inspectorate, that the auditor in the office considered that the experience as an auditor was able to get used to the workload that was quite heavy and was able to minimize the intention to leave work as an auditor. The results of this study supported the results Kurniawati research (2015), the auditor's experience burden mediates the relationship between the auditor's workload and the intention to move the auditor. However, the results of this study reject the results of Aryani's (2015) research; the auditor's experience cannot mediate the relationship between the auditor's workload and the intention to move the auditor.

Research Limitations. Research on workload, auditor experience, intention to move requires a long time or long enough so that this research is limited to data retrieval using cross sections, therefore, for further research ideally it uses time series data. The auditor experience variable is rather weak if it is aligned with the conflict variable of the auditor's role, therefore, further research should the auditor's experience be a dependent variable without using mediation.

CONCLUSION

Based on the results of research and discussion, it can be concluded as follows: (1) The greater the auditor's workload can improve the auditor's experience. Therefore, the workload must be balanced with the experience each auditor has at the North Konawe District Inspectorate; (2) The more auditor workload cannot increase the intention to move the auditor. Therefore, the work load that is not balanced with the number of auditors causes the intention to move to the North Konawe District Inspectorate; (3) The more auditor experience can increase intention to move. Which means that the auditor has sufficient experience at the North Konawe District Inspectorate does not cause an intention to move; (4) The auditor's experience has a role as a full mediating variable between the workload of the auditor and the intention to move the auditor. Therefore, the auditor's experience can reduce the auditor's workload and desire to move to the North Konawe District Inspectorate.

Based on the conclusions above, it can be suggested several things to be carried out as follows: (1) The lowest indicator workload variable is the efficient and efficient utilization of time when auditing; (2) In the auditor experience variable the lowest indicator is education and training, the auditors at the Regional Inspectorate of North Konawe Regency are often included in training to improve their competency.

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