
Public Policy: Jurnal Aplikasi Kebijakan Publik dan Bisnis



LPPM STIA Said Perintah

Volume 5, No. 2, September 2024

<https://stia-saidperintah.e-journal.id/ppj>

Received; 2024 - 09 - 19

Accepted; 2024 - 12 - 22

Published; 2024 - 12 - 30



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How Task Complexity Moderates the Relationship Between Well-being, Competency, and Auditor Performance?

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Abstract

This study analyzes the influence of Healthy Lifestyle, Psychological Well-Being, Self-Efficacy, Competency, and Experience on Auditor Performance, as well as the role of Task Complexity as a moderator. The study was conducted on auditors at the Regional Inspectorate of East Nusa Tenggara Province with 35 respondents selected through purposive sampling. Data were collected using questionnaires and analyzed using Moderated Regression Analysis (MRA) with SPSS version 22. The results show that all independent variables have a significant positive effect on auditor performance. Task Complexity moderates the effect of Experience on Auditor Performance but does not moderate the influence of the other variables.

Keywords : Healthy Lifestyle, Psychological Well-Being, Self-Efficacy, Competency, experience, Auditor Performance, Task Complexity

Introduction

Financial statements serve as a management tool that summarizes financial transactions over a specified period. These reports must embody two key characteristics: relevance and reliability. Given the inherent challenges in measuring both dimensions, the involvement of professional auditors is crucial to ensure that these reports maintain their relevance and reliability, thereby enhancing the confidence of both internal and external stakeholders.

In the contemporary global context, the role of auditors has become increasingly critical in ensuring the accuracy and transparency of financial statements, particularly as financial reporting becomes more complex. Auditors are also instrumental in efforts to prevent and detect corruption, collusion, and nepotism, including abuses of authority, bribery, and the misuse of public funds for personal gain issues that have raised significant public concern. As highlighted by Numbery et al., (2020), auditors are essential in upholding transparency and accountability in the management of public finances. Beyond verifying the reliability and relevance of financial reports, auditors must navigate the challenges posed by rapidly evolving regulatory frameworks and increased public scrutiny. With organizations facing more complex financial structures, the demand for high-quality audits has markedly increased (Johnson & Miller, 2021).

Research has shown that a healthy lifestyle, psychological well-being, and professional competence are crucial determinants of an auditor's ability to effectively manage task complexity (Taylor et al., 2022). Task complexity itself serves as a moderating factor, influencing the extent to which these individual factors impact performance, either exacerbating or mitigating their effects (Williams & Zhao, 2023). Specifically, in high-stress environments, auditors who maintain psychological resilience and physical well-being are better equipped to manage complex tasks and make critical decisions under pressure (Anderson et al., 2021).

In Indonesia, these challenges are reflected in the performance of internal auditors within governmental bodies, such as the Regional Inspectorate of East Nusa Tenggara Province. Despite regulatory oversight from organizations like IAPI and IIAI, issues such as delayed audit reporting and undetected financial discrepancies suggest the need for greater focus on auditor well-being and task management in order to improve overall audit quality.

However, the quality of audits at the Regional Inspectorate of East Nusa Tenggara Province has come under scrutiny due to several issues that were not identified by internal auditors but were subsequently uncovered by the Supreme Audit Board (BPK RI). Additionally, audit reports are frequently not completed on time, as reflected in data from the past five years, where several reports were delayed.

Auditor performance is influenced by various factors, including discipline, competence, lifestyle choices, psychological well-being, and self-efficacy. The adoption of a healthy lifestyle can improve an auditor's concentration, while good psychological well-being contributes to enhanced decision-making abilities (Rijal, 2020). Moreover, self-efficacy plays a significant role in boosting auditors' confidence in completing their tasks effectively.

The Regional Inspectorate, functioning as an internal auditor, oversees general supervision of local governments and performs additional duties from the Head of Region. Internal auditing involves independent evaluations within the organization, assessing and testing activities to enhance efficiency and effectiveness. By ensuring accountability and transparency in regional governance, internal auditors play a vital role in improving organizational performance and the management of local governments.

The roles and functions of Provincial and Regency/City Inspectorates, as outlined in Article 4 of the Ministry of Home Affairs Regulation No. 64 of 2007, focus on planning supervision programs, formulating policies and tools, and conducting inspections and evaluations. Effective supervision requires comprehensive planning, including resource allocation and timelines, while policy formulation ensures coordination and synergy with the Government Internal Supervisory Apparatus (APIP) and the Financial Audit Agency (BPK). These efforts aim to enhance oversight quality, enabling Inspectorates to produce impactful reports that support governance improvements and public welfare.

The Regional Inspectorate of East Nusa Tenggara (NTT), as mandated by NTT Provincial Regulation No. 1 of 2019, supports the Governor in supervising provincial and local governance, including administration, development, and financial management. It has key roles such as conducting inspections, evaluating reports, guiding supervisory staff, and reporting its activities. Despite its crucial function in ensuring effective governance through audits, the Inspectorate's audit quality has been criticized, as significant findings overlooked

by internal auditors were later identified by external auditors, highlighting issues of non-compliance, weak internal controls, and financial reporting discrepancies.

Data from the East Nusa Tenggara Provincial Inspectorate reveals that between 2019 and 2023, several Audit Report Results (LHP) were completed later than scheduled. These reports, which were expected to be finalized within 14 days after the audit, were instead delayed beyond this timeframe. The table below presents the data on the delayed completion of LHPs.

Audit Report Result Data (LHP) for 2019-2023

| No | Year | Total LHP | On Time | Late |
|----|-------|-----------|------------|--------|
| | | Total | Percentage | Total |
| 1 | 2019 | 371 | 371 | 100% |
| 2 | 2020 | 353 | 353 | 100% |
| 3 | 2021 | 466 | 423 | 90.77% |
| 4 | 2022 | 212 | 212 | 100% |
| 5 | 2023 | 181 | 181 | 100% |
| | Total | 1,583 | 1,540 | 98.15% |

Source: Regional Inspectorate of East Nusa Tenggara Province (processed data), 2024

Data analysis shows that the number of Audit Report Results (LHP) in 2021 was the highest compared to 2019, 2020, 2022, and 2023, yet the percentage of delayed reports increased that year. One key factor influencing audit quality is discipline in task execution. Observations and preliminary interviews with auditors and supervisors at the East Nusa Tenggara Provincial Inspectorate indicate that many auditors fail to perform their duties with the required responsibility, discipline, and independence. This is reflected in the delayed completion of reports, disorganized Working Papers (KKP), and inadequate KKP management.

A potential factor affecting auditor performance is a healthy lifestyle. According to the Ministry of Health of the Republic of Indonesia, a healthy lifestyle involves adopting positive habits that promote well-being and avoid harmful behaviors (Azis, 2015). Adopting such a lifestyle can enhance an auditor's well-being, improving concentration during audit tasks.

Psychological well-being also plays a significant role. It refers to an individual's mental state, characterized by positive self-regard and the ability to make independent decisions and regulate behavior. Those with psychological well-being can effectively manage

their environment to meet their needs, set life goals, find meaning, and pursue personal growth (Rijal, 2020). Additionally, self-efficacy, which is an individual's belief in their ability to successfully accomplish tasks, is another factor believed to improve auditor performance (Abdullah, 2020).

Competence refers to the combination of knowledge, skills, attitudes, and personality traits that an individual possesses. This includes the ability to think creatively, broad knowledge, emotional intelligence, experience, persistence, a positive attitude, work skills, and good health, all of which can be demonstrated while performing assigned duties (Putri, 2023).

In addition to competence, experience plays a crucial role in enhancing internal auditors' skills. Experience serves as an effective learning tool, equipping auditors with auditing techniques. As auditors gain experience, they become more capable and skilled in managing their tasks and auditing activities. Experienced auditors demonstrate professionalism, performance, organizational commitment, and quality, drawing from the knowledge acquired through their work (Wibowo, 2022).

Given these factors that can enhance auditor performance, the researcher is interested in identifying elements that can improve performance at the Inspectorate, reduce errors during audits, and examine the impact of task complexity on these factors. Previous research has extensively explored mechanisms to maintain auditor performance. This study seeks to revisit these factors, incorporating task complexity as a moderating variable, as it is believed to influence the strength of these factors' impact on auditor performance.

Theoretical Framework and Research Hypothesis Development

Expectancy Theory

Expectancy theory, proposed by Vroom in 1964, asserts that motivation is driven by the belief that effort will lead to desired outcomes (Fitriani, 2022). In auditing, factors like a healthy lifestyle, psychological well-being, and self-efficacy play key roles in enhancing performance. Research shows that auditors who maintain their well-being are better able to manage complex tasks, boosting their motivation and effectiveness (Rijal, 2023). According to Expectancy Theory, auditors are motivated when they believe their effort will result in

good performance (expectancy), which leads to valuable outcomes (instrumentality) that are personally meaningful (valence).

Attribution Theory

Attribution theory, proposed by Kelley, (1972) explains how individuals determine whether behaviors are caused by internal or external factors, which is highly relevant in auditing (Fitriani, 2022). Auditors attributing discrepancies to internal factors are more likely to take proactive steps, enhancing self-efficacy, psychological well-being, and audit performance (Rijal, 2023). Conversely, external attributions may reduce motivation and effectiveness. To improve audit performance, organizations should provide training, resources, and constructive feedback, fostering positive internal attributions among auditors.

Auditor Performance

Auditor performance refers to the evaluation of an auditor's ability to effectively carry out their duties, influenced by factors such as competence and task complexity (Rijal, 2020). This evaluation is critical in ensuring the integrity and reliability of financial statements. Additionally, personal factors like psychological well-being and a healthy lifestyle have been shown to significantly impact performance. Auditors who manage stress effectively and maintain good health are better equipped to handle complex tasks, leading to more accurate and timely audit outcomes (Anderson et al., 2023). Understanding these influences can help organizations implement strategies to enhance auditor performance and overall audit quality.

Healthy Lifestyle

A healthy lifestyle, which includes regular exercise and a balanced diet, enhances both physical and mental resilience (Fitriani, 2022). These habits are essential for improving well-being and performance, particularly in high-stress professions like auditing. Research shows that regular physical activity and proper nutrition not only reduce stress but also improve cognitive function, enabling auditors to manage complex tasks and make informed decisions (Smith & Jones, 2023). Promoting a healthy lifestyle can be a key strategy for organizations to support auditors in achieving optimal performance.

Psychological Well-Being

Psychological well-being refers to a positive mental state marked by self-acceptance and positive relationships with others (Fitriani, 2022). For auditors, this state is crucial as it influences their ability to manage stress and make sound decisions in high-pressure situations. Research shows that auditors with strong psychological well-being are more resilient, exhibit better problem-solving skills, and experience higher job satisfaction (Taylor & Lee, 2023). Supporting psychological well-being in auditing professionals can lead to improved performance and higher audit quality.

Self-Efficacy

Self-efficacy refers to an individual's belief in their ability to perform a task (Fitriani, 2022). In auditing, this belief is vital, as confidence in one's abilities can significantly influence performance outcomes. Auditors with high self-efficacy are more likely to tackle complex tasks with a positive mindset, persist through challenges, and make confident decisions, leading to more effective audits (Bandura & Smith, 2023). Fostering self-efficacy among auditors can enhance their performance and improve audit quality.

Competency

Competency, defined as the integration of skills, knowledge, and attitudes, is vital for effective auditing, ensuring accurate financial reporting and compliance (Fitriani, 2022). Competent auditors excel in analyzing complex data, identifying discrepancies, and offering insights. Research highlights that ongoing professional development enhances auditors' competencies, improving performance and audit quality (Miller & Johnson, 2023). Thus, investing in competency development is essential to uphold high auditing standards.

Experience

Experience enhances an individual's ability to address tasks by building on prior challenges (Rijal, 2020). In auditing, experience improves problem-solving, risk identification, and adaptability to complex financial systems. Research shows that experiential learning plays a key role in auditors' professional growth and their ability to navigate evolving regulations (Anderson & Lee, 2023). Promoting continuous learning and mentorship can further develop auditing professionals' skills and effectiveness.

Task Complexity

Task complexity refers to the difficulty of a task influenced by the amount of information processed, which can affect performance and learning outcomes. High task complexity can lead to increased cognitive load, stress, and potential burnout (Fitriani, 2022). Balancing task complexity with individuals' skills is crucial for fostering a conducive learning environment (Smith & Jones, 2023).

Relationship Between Healthy Lifestyle and Auditor Performance

A healthy lifestyle can minimize work-related stress, ultimately enhancing auditor performance. According to research by Fitriani, (2022) and Rijal, (2020), a healthy lifestyle positively impacts auditor performance, supported by Vroom's, (1964) expectancy theory, which states that activities are driven by the need to achieve desired goals. Based on this review, the hypothesis is formulated as follows:

H₁; A Healthy lifestyle has an impact on auditor performance.

Relationship Between Psychological Well-Being and Auditor Performance

Auditors with good psychological well-being are generally better prepared for their tasks and possess high self-confidence, which drives optimal performance. This is explained by Fitriani, (2022) and Maulida et al., (2021) and aligns with Vroom's, (1964) expectancy theory. Based on this review, the hypothesis is formulated as follows:

H₂; Psychological well-being has an impact on auditor performance.

Relationship Between Self-Efficacy and Auditor Performance

Self-efficacy, or an auditor's confidence in their abilities, drives better performance, especially in challenging situations. When auditors believe in their capability to handle tasks effectively, they are more likely to achieve higher performance outcomes even under difficult conditions. Research by Maulida et al., (2021) and Fitriani, (2022) indicates that self-efficacy has a positive effect on auditor performance. This aligns with Harold Kelley's, (1972) attribution theory, which illustrates how individuals select the best actions when facing problems. Based on this review, the hypothesis is formulated as follows:

H₃; Self-efficacy has an impact on auditor performance.

Relationship Between Competency and Auditor Performance

Auditor competency, including knowledge, skills, and experience, directly affects the quality of decision-making and audit performance (Puspitasari, 2023 & Pattiasina et al, 2021). Based on this review, the hypothesis is formulated as follows:

H₄: Competency has an impact on auditor performance.

Relationship Between Experience and Auditor Performance

More audit experience enhances professionalism and the quality of auditor performance, as concluded by Wibowo, (2022) and Bayu, (2022). Based on this review, the hypothesis is formulated as follows:

H₅: Experience has an impact on auditor performance.

Relationship Between Healthy Lifestyle and Auditor Performance Moderated by Task Complexity

Task complexity may weaken the effect of a healthy lifestyle on auditor performance. Although a healthy lifestyle can improve an auditor's physical readiness, if task complexity exceeds their capacity, a healthy lifestyle alone may not be sufficient (Fitriani, 2022; Rijal, 2020).

Relationship Between Psychological Well-Being and Auditor Performance Moderated by Task Complexity

High levels of task complexity can diminish the impact of psychological well-being on auditor performance. Although psychological well-being provides comfort, high task complexity can hinder auditors from achieving optimal performance (Fitriani, 2022; Maulida et al., 2021).

Relationship Between Self-Efficacy and Auditor Performance Moderated by Task Complexity

High levels of task complexity can reduce the effect of self-efficacy on auditor performance. While high self-efficacy boosts confidence in work, task complexity can weaken this effect (Fitriani, 2022).

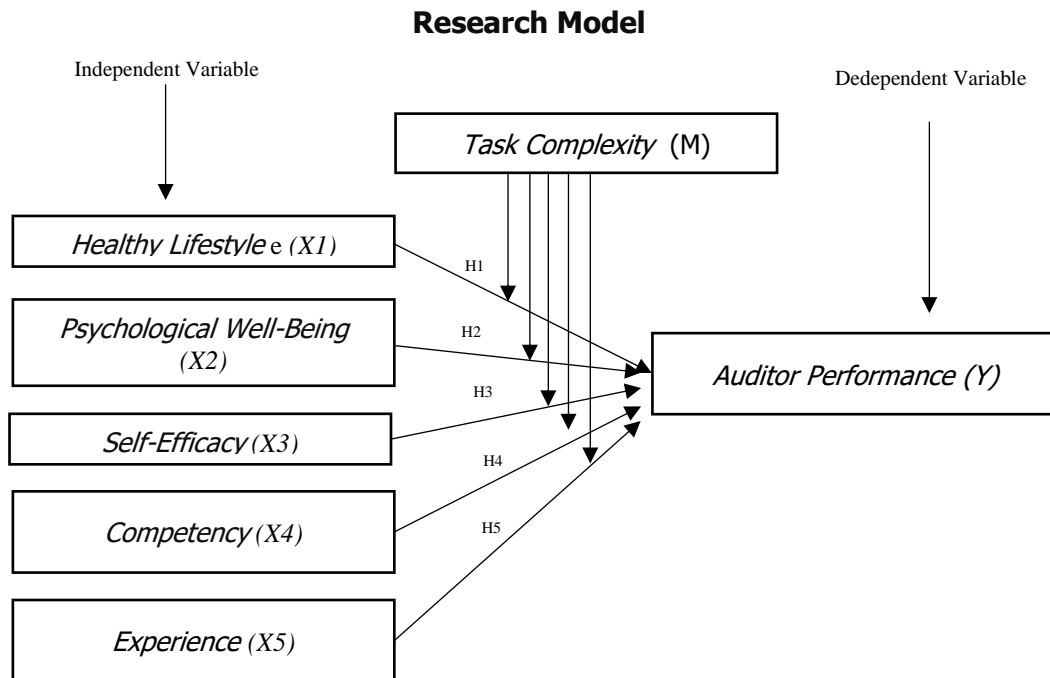
H₆ ; Task complexity moderates the relationship between work-related factors (such as workload, task demands, and work pressure) and well-being-related variables (including psychological, emotional, and overall well-being).

Relationship Between Competency and Auditor Performance Moderated by Task Complexity

Competency plays a role in enhancing performance, but if task complexity is extremely high, the auditor's competency may not be sufficient to maintain good performance (Puspitasari, 2023). Based on this review, the hypothesis is formulated as follows:
H₇; Task complexity moderates the effect of competency on auditor performance.

Relationship Between Experience and Auditor Performance Moderated by Task Complexity

Experience generally improves performance, but as task complexity increases, the impact of experience on auditor performance may decrease (Wibowo, 2022). Based on this review, the hypothesis is formulated as follows:
H₈: Task complexity moderates the effect of experience on auditor performance.



Method

This study employs a quantitative methodology with a correlational approach to explore the relationships between multiple variables (Sugiyono, 2022). Data were collected through questionnaires, analyzed using statistical techniques, and focused on 54 auditors,

from which 35 were selected via purposive sampling based on the criterion of having over three years of experience at the Regional Inspectorate of East Nusa Tenggara Province (Sugiyono, 2020). This experience threshold ensures participants possess sufficient exposure to audit tasks, providing informed insights into audit performance factors while maintaining active engagement in the profession.

The data collection utilized a 5-point Likert scale questionnaire to assess the influence of various factors on auditor performance, with data analysis involving tests for quality, classical assumptions, and Moderated Regression Analysis (MRA). Validity was confirmed through Pearson correlation, and reliability was assessed using Cronbach's Alpha with a threshold of 0.60 (Sugiyono, 2020). The questionnaire achieved a 100% response rate in June 2024, and the measurement instrument passed both validity and reliability tests, confirming the accuracy and consistency of the data.

The instruments used in this study were deemed reliable based on the results of the reliability test.

Reliability Test Results for Instruments

| Variable | Cronbach's Alpha | N of Items | Description |
|--|------------------|------------|-------------|
| Healthy Lifestyle (X ₁) | 0,741 | 5 | Reliabel |
| Psychological Well-Being (X ₂) | 0,796 | 5 | Reliabel |
| Self Efficacy (X ₃) | 0,661 | 5 | Reliabel |
| Competency (X ₄) | 0,804 | 6 | Reliabel |
| Experience (X ₅) | 0,899 | 5 | Reliabel |
| Auditor Performance (Y) | 0,784 | 5 | Reliabel |
| Task Complexity (M) | 0,714 | 6 | Reliabel |

Source; Processed Primary Data, (2024)

In the analysis of the regression model, several classical assumption tests were performed to validate the results. The normality test assessed whether the residuals were normally distributed, utilizing both the Normal P-P Plot and the One-Sample Kolmogorov-Smirnov test. The graphical representation indicated that the data points clustered around the diagonal line, confirming normal distribution. Additionally, the Kolmogorov-Smirnov test yielded an Asymp. Sig. value of 0.149, which is greater than 0.05, further supporting the normality assumption.

Next, the multicollinearity test aimed to identify correlations among independent variables. Results demonstrated no multicollinearity issues, as all tolerance values exceeded

0.10 and the Variance Inflation Factor (VIF) values remained below 10, indicating a lack of strong correlations among the independent variables. The heteroscedasticity test was also conducted to verify the consistency of residual variance across observations. A scatter plot analysis revealed a random distribution of points around the Y-axis, indicating no heteroscedasticity concerns within the regression model.

For hypothesis testing, the coefficient of determination (R^2) was calculated to measure the impact of the independent variables on the dependent variable. With five independent variables in the study, the Adjusted R Square value indicated that 70.1% of Auditor Performance (Y) at the Provincial Inspectorate of East Nusa Tenggara is influenced by Healthy Lifestyle (X_1), Psychological Well-Being (X_2), Self-Efficacy (X_3), Competency (X_4), and Experience (X_5), while the remaining 29.9% is attributed to other unexamined factors. The t-test further evaluated the individual effects of each independent variable on the dependent variable. This test was conducted using a significance level of 0.05, where the comparison of t-values with critical values from the t-table determined the individual influence of each independent variable. If the t-value exceeded the t-table value, it indicated a significant influence on the dependent variable.

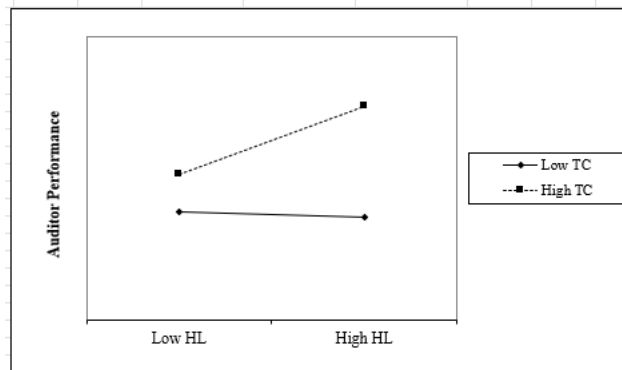
The results of the hypothesis testing indicate that all proposed hypotheses are supported, demonstrating significant effects on Auditor Performance. Hypothesis 1 establishes that a Healthy Lifestyle has a substantial impact, evidenced by a t-value of 4.974, which exceeds the t-table value of 2.04523, and a significance level of 0.000, well below the alpha level of 0.05. Similarly, Hypothesis 2 confirms that Psychological Well-Being significantly influences Auditor Performance, with a t-value of 5.679 and a significance of 0.000.

Hypothesis 3 further supports the notion that Self-Efficacy plays a critical role, reflected by a t-value of 6.431 and a significance level of 0.000. Additionally, Hypothesis 4 shows that Competency significantly affects Auditor Performance, with a t-value of 7.707 and a significance of 0.000. Lastly, Hypothesis 5 concludes that Experience also has a significant effect on Auditor Performance, as indicated by a t-value of 4.471 and a significance level of 0.000. Collectively, these findings affirm the importance of these factors in enhancing Auditor Performance within the context of the study.

To examine the influence of Tax Complexity as a moderating variable in the relationship between each variable X1-X5 (Healthy Life, Psychological Well-Being, Self-Efficacy, Competency, and Experience) and auditor performance, a Moderated Regression Analysis (MRA) model was employed to address hypotheses 6 through 10. The Moderated Regression Analysis revealed that Tax Complexity significantly strengthens the relationship between each of the variables described below:

The research findings indicate that tax complexity strengthens the positive and significant relationship between healthy life and auditor performance. This is illustrated in Figure 2, which presents the Simple Slope Analysis below:

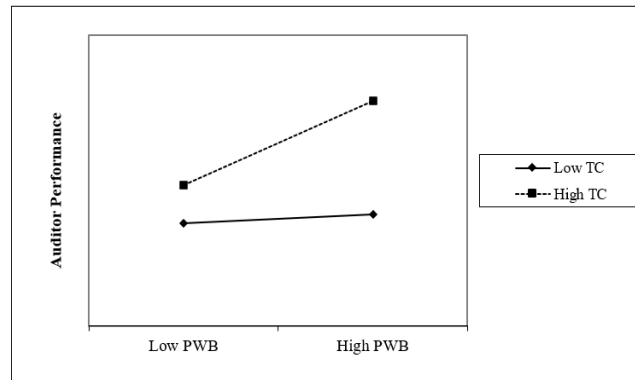
Simple Slope Analysis of Tax Complexity as a Moderator of Healthy Life and Auditor Performance



Thus, Hypothesis 6 (H_6); in this study supports our research with the backing of empirical evidence and theoretical studies discussed above. The moderating variable, Tax Complexity (TC), influences the relationship between Healthy Life (HL) and Auditor Performance. High tax complexity strengthens the positive impact of Healthy Life on auditor performance. Conversely, when tax complexity is low, the effect of Healthy Life on auditor performance is less significant.

The research findings indicate that tax complexity strengthens the positive and significant relationship between Psychological Well-Being and auditor performance. This is illustrated in Figure 3, which presents the Simple Slope Analysis below:

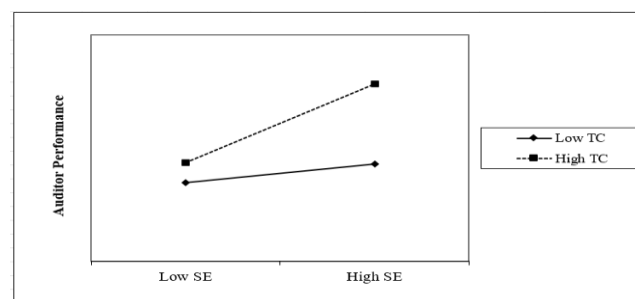
Simple Slope Analysis of Tax Complexity as a Moderator of Psychological Well-Being and Auditor Performance



Thus, Hypothesis 7 (H_7); in this study supports our research with the backing of empirical evidence and theoretical studies discussed above. The moderating variable, Tax Complexity (TC), influences the relationship between Psychological Well-Being (PWB) and Auditor Performance. High tax complexity strengthens the positive effect of Psychological Well-Being on auditor performance. Conversely, when tax complexity is low, the effect of Psychological Well-Being on auditor performance is less significant.

The research findings indicate that tax complexity strengthens the positive and significant relationship between Self-Efficacy and auditor performance. This is illustrated in Figure 4, which presents the Simple Slope Analysis below:

Simple Slope Analysis of Tax Complexity as a Moderator of Self-Efficacy and Auditor Performance

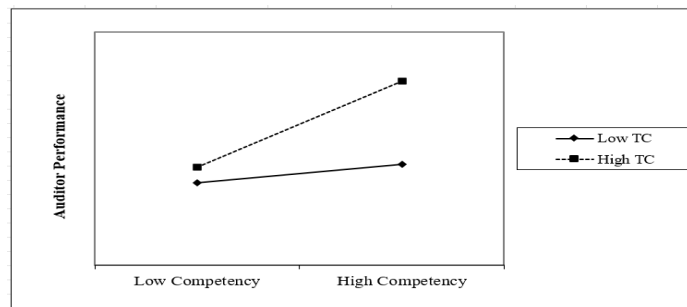


Thus, Hypothesis 8 (H_8); in this study supports our research with the backing of empirical evidence and theoretical studies discussed above. The moderating variable, Tax Complexity (TC), influences the relationship between Self-Efficacy (SE) and Auditor

Performance. High tax complexity strengthens the positive impact of Self-Efficacy on auditor performance. Conversely, when tax complexity is low, the effect of Self-Efficacy on auditor performance becomes less significant.

The research findings indicate that tax complexity strengthens the positive and significant relationship between competency and auditor performance. This is illustrated in Figure 5, which presents the Simple Slope Analysis below:

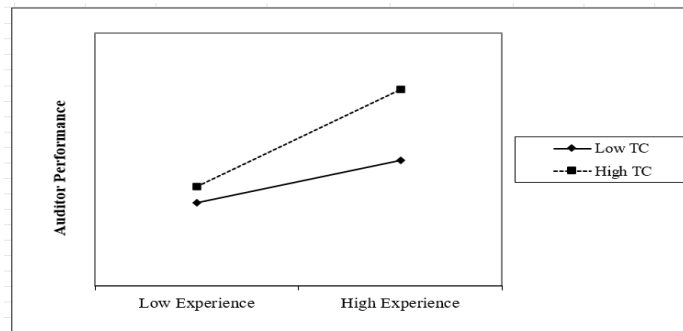
Simple Slope Analysis of Tax Complexity as a Moderator of Competency and Auditor Performance



Thus, Hypothesis 9 (H₉); in this study supports our research with the backing of empirical evidence and theoretical studies discussed above. The moderating variable, Tax Complexity (TC), influences the relationship between competency and Auditor Performance. High tax complexity strengthens the positive impact of competency on auditor performance. Conversely, when tax complexity is low, the effect of competency on auditor performance becomes less significant.

The research findings indicate that tax complexity strengthens the positive and significant relationship between experience and auditor performance. This is illustrated in Figure 6, which presents the Simple Slope Analysis below:

Simple Slope Analysis of Tax Complexity as a Moderator of Experience and Auditor Performance



Thus, Hypothesis 10 (H_{10}): in this study supports our research with the backing of empirical evidence and theoretical studies discussed above. The moderating variable, Tax Complexity (TC), influences the relationship between Experience (Exp) and Auditor Performance. High tax complexity strengthens the positive impact of experience on auditor performance. Conversely, when tax complexity is low, the effect of experience on auditor performance becomes less significant.

Discussion

This study aims to examine the influence of healthy lifestyle, psychological well-being, self-efficacy, competency, and experience on auditor performance, with task complexity as a moderating variable. The respondents are auditors at the Regional Inspectorate Office of East Nusa Tenggara Province. Data analysis involved tests of validity, reliability, normality, multicollinearity, heteroscedasticity, MRA, and hypothesis testing.

The results indicate that all variables; healthy lifestyle, psychological well-being, self-efficacy, competency, and experience positively affect auditor performance. However, Task Complexity does not moderate the influence of these variables on auditor performance, except for the experience variable. This finding suggests that while a healthy lifestyle, psychological well-being, and competency are important, the complexity of tasks does not enhance or weaken their relationships with auditor performance. In contrast, Experience proves to be more relevant in complex task contexts, indicating that auditors with more experience are better equipped to handle demanding situations, which aligns with the

assertion that “experience can enhance individual performance in scenarios requiring complex information handling” (Anderson & Lee, 2023).

Moreover, these findings support information processing theory, which posits that individuals with greater experience can better manage complex information and challenges (Fitriani, 2022). This aligns with previous research showing that well-being and psychological factors significantly influence performance in complex environments (Rijal, 2023; Taylor & Lee, 2023). The results highlight the critical role that experience plays in facilitating effective performance in auditing tasks, particularly in complex environments, echoing findings that continuous professional development can enhance auditor competence (Miller & Johnson, 2023) and that self-efficacy significantly impacts performance (Bandura & Smith, 2023).

Task complexity moderates the effect of experience on auditor performance because the more complex the tasks faced, the greater the role experience plays in influencing auditor performance. Experience helps auditors handle complex tasks, but at lower levels of complexity, the impact of experience on performance is less significant. However, while experience enhances auditors' ability to handle complexity, this does not always have a direct correlation with their well-being or competency, as well-being is more influenced by external factors such as stress and workload, while competency requires continuous updating of knowledge and skills, which is not always gained solely from work experience.

Conclusion and Recommendations

Conclusion

The findings of this study indicate that healthy lifestyle, psychological well-being, self-efficacy, competency, and experience all positively influence auditor performance. The positive impact of these factors can be attributed to their ability to enhance an auditor's overall effectiveness and resilience in their role. A healthy lifestyle contributes to better physical and mental health, which can lead to improved focus and decision-making. Psychological well-being fosters a supportive mindset, enabling auditors to cope with stress and maintain high levels of motivation. Self-efficacy boosts confidence in one's abilities, encouraging auditors to tackle challenges proactively. Competency ensures that auditors possess the necessary skills and knowledge to perform their tasks efficiently, leading to higher quality work.

Conversely, task complexity does not significantly moderate the relationships between these variables and auditor performance, except for experience. This lack of moderation suggests that while the aforementioned factors are crucial, they do not necessarily enhance or weaken their effects when tasks become more complex. Instead, it is the Experience that plays a vital role in navigating complex tasks, as seasoned auditors are more adept at managing challenges and uncertainties that arise in demanding situations. This highlights the importance of experience as a key driver of performance, particularly in environments where task complexity can pose significant challenges.

Recommendations

Based on the study's findings, organizations should implement initiatives that promote a healthy lifestyle and psychological well-being among auditors, such as wellness programs and mental health support. Additionally, providing ongoing training can enhance self-efficacy and ensure auditors possess the necessary competencies, while mentorship programs can leverage the experience of seasoned auditors to guide less experienced colleagues. Finally, developing collaborative strategies for managing complex tasks will enable auditors to navigate challenges more effectively, ultimately improving their overall performance.

Limitations and Recommendations for Future Research

The Regional Inspectorate of East Nusa Tenggara (NTT), established under NTT Provincial Regulation No. 1 of 2019, assists the Governor in supervising governance at the provincial and local levels, focusing on administration, development, and financial management. It performs inspections, evaluates reports, guides supervisory staff, and submits reports. However, its audit quality has been questioned due to significant findings, such as non-compliance, weak internal controls, and financial reporting issues, often identified by external auditors rather than its internal team.

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