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Determinants of Audit Judgment with Task Complexity As Moderating Variable

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Abstrak. Tujuan penelitian ini untuk mengetahui determinan Audit Judgment dengan kompleksitas tugas sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan menyebarkan kuesioner ke akuntan yang berkerja di KAP yang ada di Kota Makassar. Sampel pada penelitian ini sebanyak 32 auditor. Data dikumpulkan dari kuesioner yang didistribusikan dan diuji dengan SPSS22. Temuan hasil penelitian menunjukkan profesionalisme, independensi, dan pengalaman positif signifikan memengaruhi audit judgment. Kompleksitas tugas mampu memoderasi hubungan profesionalisme dan pengalaman dengan audit judgment, serta kompleksitas tugas tidak mampu memoderasi hubungan independensi dengan audit judgment.

Kata Kunci: Profesionalisme, Independensi, Pengalaman, Kompleksitas Tugas, Audit Judgment

Abstract. *he purpose of this study was to determine the determinants of Audit Judgment with task complexity as a moderating variable. This study uses a quantitative approach by distributing questionnaires to accountants who work at KAPs in Makassar City. The sample in this study were 32 auditors. Data were collected from distributed questionnaires and tested with SPSS22. The findings of the research show that professionalism, independence, and positive experience significantly affect audit judgment. Task complexity is able to moderate the relationship between professionalism and experience with audit judgment, and task complexity is not able to moderate the relationship between independence and audit judgment.*

Keywords: *Professionalism, Independence, Experience, Task Complexity, Audit Judgment*

Introduction

BAPEPAM Regulation Number Kep-431/BL/2012 (2012) and Indonesia Stock Exchange Regulation Number Kep-00015/BEI/01- (2021) states that publicly traded companies are required to submit financial reports prepared in accordance with Financial Accounting Standards (SAK) and has been audited by a public accountant. An auditor in the audit process provides an opinion with judgment based on past, present, and future events . In a company, the management will publish a financial report at the end of each period which can provide an overview of the performance of management in managing organizational resources to account for the business activities of the company it manages. The financial statements prepared by management are used by interested parties to make economic decisions so that the information contained in them must

be relevant, reliable and free from material misstatement. Therefore, audit services from an independent third party are needed that can provide assurance that the financial statements presented by the management are free from misleading material misstatements so that they can be trusted and relied on as a basis for making business decisions.

Some of the conflicts that arise within the company, among others, firstly, management's desire to increase their welfare is contrary to the desire of shareholders to increase their wealth, secondly, management's desire to earn money. As much credit as possible with low interest is against the wishes of creditors who only want to give credit according to the company's ability, and thirdly, management's desire to pay as little tax as possible is against the government's desire to collect as much tax as possible. Because of these conflicting interests, this is what triggers the emergence of a public accounting profession that is trusted by interested parties in financial statements to provide an assessment of the fairness of a financial report that has been prepared by the company's management..

The public accounting profession is a profession of public trust that is expected to be free and impartial assessment of the information presented by the company's management in the financial statements. The public accounting profession is responsible for increasing the level of reliability of the company's financial statements, so that the public can obtain reliable financial information as a basis for decision making. In connection with this, it can be concluded that the public accounting profession is required to be able to maintain the trust it has earned from the client and from outside the company.

This study departs from attribution theory, where attribution theory explains the factors that cause something to happen, whether it happens due to internal factors or external factors. This study aims to determine the effect of the determinants of Audit Judgment with task complexity as a moderating variable.

Audit Judgment is the need for auditors to audit the company's financial statements and develop clear evidence on the basis of their ability to produce accurate quality audit opinions issued by auditors (Komalasari and Hernawati, 2015) . In making this judgment, the auditor has the awareness that accountability is a fairly important factor because the assessment will be reviewed and questioned. Judgment refers to the cognitive aspects of the decision-making process. The quality of this judgment shows how well the performance of an auditor in carrying out his duties. Judgment as a cognitive process which is a decision-selection behavior.

One of the factors that can affect Audit Judgment is professionalism. Professionalism is the nature as naturally found in or carried out by professionals. Professional auditors will carry out their responsibilities as well as possible to produce quality audit reports for users. This is because a professional auditor is reflected in dedication to the profession, social obligations, independence, belief in professional rules and relationships with professional colleagues, so that

he will present audit reports in a timely, complete, accurate, objective, convincing, clear and concise manner. The attitude of professionalism will require the internal auditor to continue to uphold integrity, objectivity, and independence in analyzing the assertion evidence being audited, so that it will reach an appropriate decision in the situation or circumstances during the audit assignment in the process of making a reliable Audit Judgment.

Research conducted by Putri et al (2021) with the title Review Residency, Evaluator Experience, Independence, And Errand Intricacy On Review Judgment shows that the professionalism of inspectors inside is the responsibility of the profession and behavior. This responsibility is reflected in the attitude of an inside inspector in carrying out their duties, complying with the inner examiner's code of ethics and responding to community regulations. Professionalism requires an inspector to prioritize the interests of the profession even at the expense of personal interests. This research is in line with research conducted by Saud, Heriyanto and Suryanto (2018) which says that the experience of an auditor has an effect on audit judgment. Another case is the research conducted by Widyakusuma, Sudarma and Roekhudin (2019) with the title The Effect of Professionalism and Experience on Audit Judgment with Task Complexity as a Moderating Variable . Where in this research shows that the professionalism of the auditor has no effect on audit judgment.

In addition to professionalism, independence is an important factor for auditors to carry out their profession on the judgments taken by auditors. The theory related to independence was also expressed by Sihombing and Siagian (2020) In his research, he stated that the higher the independent character of an evaluator, the more accurate and precise the audit results would be, therefore the independent reviewer is the examiner who does not pay attention to the nature of kinship or kinship with the client. Likewise, the research conducted by Eny and Mappanyukki (2020) with the title Directing Job of Review Charges on the Impact of Assignment Intricacy and Freedom towards Review Judgment, which in his research shows that the independence of an inspector affects review judgment. This research is also in line with research conducted by Sitanggang (2020) with the research title The Impact of a Reviewer's Skill, Acquiescence Tension, and Autonomy On Review Judgment. In a study conducted by Tikkos Sitanggang, it was stated that the Review Judgment was influenced by the independence of an examiner. Similarly, research conducted by Sihombing and Siagian (2020) which states that independence has a positive effect on review judgment

Another case is the research conducted by Yuliyana and Waluyo (Yuliyana and Waluyo, 2018) with the title The Effect of Faming and Auditor Independence on The Audit Judgment . Research conducted by Sani says that the independence of an auditor has no effect on audit judgment. This research is in line with research conducted by Priyoga and Ayem (2019) which shows that independence has no effect on the Audit Judgment case study at the Yogyakarta

Special Region BPPK.

The next factor that can influence Audit Judgment is experience. Experience is a good way of learning that will make the auditor rich in audit techniques. The higher the experience of the auditor, the more proficient and able the auditor is to master his own duties and the activities being audited. Experience has also formed the auditor to be able to face and resolve obstacles and problems in carrying out their duties, as well as being able to control emotional tendencies towards the party being examined. In addition to knowledge and expertise, the experience of the auditor makes a relevant contribution in improving the competence of the auditor.

This opinion is supported by the research of Putri et al (2021) with the title Audit Tenure, Auditor Experience, Independence, And Task Complexity On Audit Judgment , with research results showing that auditor experience has an effect on audit judgment . Similar to the research conducted by Saud, Heriyanto and Suryanto (2018) which says that experience has an effect on Audit Judgment carried out by auditors. However, according to Wulan Wahyuni , et al (2020) the results of his research said that experience had no effect on audit judgment , as well as the same thing stated by Sumanto and Rosdiana. (2019) with the research title Effect of Auditor Experience, Obedience Pressure and Task Complexity on Audit Judgment . According to him, experience has no effect on audit judgment. The same thing was also expressed by Widyakusuma, Sudarma and Roekhudin (2019) also argues that the experience of an auditor does not affect audit judgment.

Based on several previous studies, there are differences in results that result in inconsistency of results related to audit judgment, so that researchers feel they still need to research this. This research is also a development of the research by Widyakusuma, Sudarma and Roekhudin (2019) with the title The Effect of Professionalism and Experience on Audit Judgment with Task Complexity as a Moderating Variable, but the researcher provides a novelty in this study by adding an independence variable, which according to the researcher is a variable. independence is quite interesting if it is associated with Audit Judgment and can affect Audit Judgment and the task complexity variable is used as a moderating variable. This research was conducted in South Sulawesi by taking respondents to auditors who work at KAP in Makassar City.

Research Methods

Attribution hypothesis is a hypothesis that makes sense of the course of how we decide the causes and thought processes in an individual's way of behaving. Attribution hypothesis clarifies the variables that cause something for occur, whether it occurs because of inner elements or outside factors.

Attribution theory explains the factors that cause something to happen, whether it

happens because of internal factors or external factors. Internal attributions tend to refer to aspects of individual behavior, something that already exists in a person such as personal characteristics, self-perceptions, abilities, and motivations, while external attributions tend to refer to the environment that influences a person's behavior such as social conditions, social values, and public opinion (Mindarti and Puspitasari, 2014)

Effect of Professionalism, Independence, and Experience on Audit Judgment

Attribution theory explains that a person's behavior is determined by internal factors such as characteristics, abilities or efforts and external factors such as environmental conditions, certain situations or luck. Internally induced behavior is behavior that is believed to be under the individual's personal control or stems from internal factors. Individuals will behave differently if they perceive their internal attributes more than their external attributes (Mafela, Puspitasari and Melani, 2017). There are several internal factors that affect Audit Judgment such as professionalism, independence, and experience.

Professionalism is the attitude and behavior that shapes individual personalities in carrying out certain professions (Widyakusuma, Sudarma and Roekhudin, 2019). Auditors who have high professionalism are expected to be able to provide good Audit Judgment. Research conducted by Saud et al. (2018) suggests that professionalism has an effect on audit judgment.

In addition, auditors are also required to have independence in carrying out their audit duties, especially in detecting fraud. Nizarudin (2013) an independent auditor is an auditor who is impartial auditors so as not to harm any party. because being independent means avoiding relationships that can interfere with the auditor's mental attitude and objective appearance in carrying out audit judgments. Research conducted by Widyakusuma et al (2019) suggests that independence has an effect on audit judgment. In line with the research of Puteri et al (2020) states that the more professional the auditor is, the better the quality of audit judgment.

A person's experience can be defined as the process of developing behavioral patterns based on the understanding gained in formal and informal education. A lot of experience is a pattern of assessment because it is a pattern of successful implementation of audit tasks (Riantono, 2018). Research conducted by (Saud, Heriyanto and Suryanto, 2018; Widyakusuma, Sudarma and Roekhudin, 2019; Putri, Sudradjat and Jasmadeti, 2020) suggests that the experience of the auditor has an effect on audit judgment.

So based on the explanation above, the hypothesis in this study is as follows:

H1 = Professionalism has an effect on audit judgment.

H2 = Independence has an effect on audit judgment.

H3 = Experience has an effect on audit judgment.

Effect of Professionalism, Independence, and Experience on Audit Judgment with Task

Complexity as Moderating Variable

The complexity of the task is part of the external factors that exist in the personality of the auditor to influence audit judgment. Chung and Monroe (2001) in Widiyakusuma (2019) explain three reasons that task complexity is a very important part of the scope of review work. First, task complexity has a significant effect on the examiner's performance. Second, it helps in decision making and trains the skills that will be applied when understanding the differences in the complexity of the review task. Third, understanding the complexity of the task will help organizational management to find a match between examiner staff and their review task. This explains that the complexity of the tasks in an examiner's work will affect his personal factors in carrying out his audit work .

Research conducted by Widiyakusuma (2019) found that task complexity moderated the effect of auditor professionalism on audit judgment being rejected. So that the support for task complexity is not able to moderate the professionalism of audit considerations. The results do not support the findings of Chung and Monroe (2001) which mentions task complexity can moderate the audit judgment relationship. The results of the study cannot support the attribution theory that a person's behavior and personality are influenced by interior and external factors. The external factor in question is the complexity of the review work task. Another finding that task complexity moderates the effect of inspector's experience on Judgment audits is rejected. This shows that the support for task complexity is not able to moderate the inspector's experience with audit judgment.

So based on the explanation above, the hypothesis in this study is as follows:

H4 = task complexity moderates the effect between auditor professionalism and audit judgment.

H5 = task complexity moderates the effect between auditor independence and audit judgment

H6 = task complexity moderates the effect between auditor experience and audit judgment

Based on the discussion above, the conceptual framework is structured as follows:

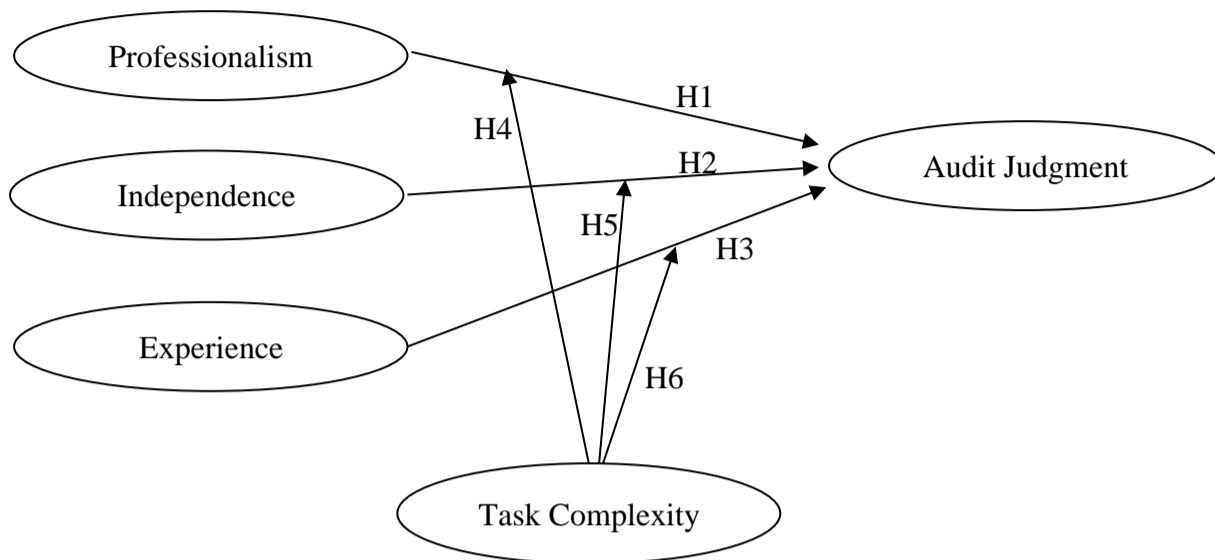


Figure 1. Conceptual Framework

This study uses a quantitative approach to answer the data analysis and test the hypotheses that have been proposed. This type of data uses primary data sourced from questionnaires that have been distributed directly to the office or by using a google form to auditors in the city of Makassar from several KAPs. A total of 32 respondents who have filled out the google form, therefore all of them will be used as samples in this study. Respondents obtained consisted of 11 men and 21 women with a predominant age of 31 to 40 years. Auditor education is also dominated by the second strata as many as 20 people, and 9 people with a strata one education and the rest with a strata three education as many as 3 people. As for the tenure of auditors 6 years and over as many as 15 people and less than 6 years as many as 17 people with positions as senior auditors as many as 15 people and junior auditors as many as 17 people. The data that has been obtained is then analyzed using SPSS 22

Results and Discussion

Multiple linear regression analysis was used to determine the effect of the independent variables on the dependent variable, in the following table 1 is presented which is the result of multiple linear regression as follows:

Table 1. Multiple Linear Regression Test Results Without Moderation

Independent Variable	Coefficient	Beta	t-stats	Prob.	Information
Constant	-14,343		-3,459	0.002	Significant
Professionalism	0.171	0.249	2,084	0.046	Significant
Independence	0.448	0.439	3,343	0.003	Significant
Experience	-0.246	0.308	2,236	0.033	Significant

= 5% = 0.05
R Square = 0.805

a. Dependent Variable: *Audit Judgment*
Source: Primary Data Processed, 2021

Based on table 1 the value of the coefficient of determination R Square in model 1 shows a value of 0.805 or 80.5 % . It means that the variable el Audit Judgment is influenced by 80.5 % by professionalism (X₁), independence (X₂), and experience (X₃), while the remaining 19.5 % is influenced by other variables outside of the independent variables studied in this study.

The results of the multiple linear regression test shown in the table show the regression coefficient values formed in this test are:

$$Y = -14,343 + 0,171 X_1 + 0,448 X_2 + 0,343 X_3 + e \dots \dots \dots (1)$$

Testing in this study was carried out partially by using the t test which can be seen as follows. 1) Effect of Professionalism (X₁) on Audit Judgment (Y) : Based on table 1 above, professionalism (X₁) has a t-count greater than the t-table, namely 2.084 > 2.052. Furthermore, the level of significance probability (p value) is 0.046 < 0.05. Furthermore, based on the coefficient value of 0, 171 is positive, indicating a positive effect. So it can be concluded that professionalism (X₁) has a positive and significant effect on audit judgment . So that hypothesis 1 in this study is accepted. 2) Influence of Independence (X₂) on Audit Judgment (Y) : Based on table 1 above, independence (X₂) has a t-count greater than t-table, namely 3.343 > 2.052 . Furthermore, the level of significance probability (p value) is 0.003 < 0.05. Furthermore, based on the coefficient value of 0, 448 is positive, indicating a positive effect. So it can be concluded that independence (X₂) has a positive and significant effect on audit judgment . So that hypothesis 2 in this study is accepted. 3) Effect of Experience (X₃) on Audit Judgment (Y) : Based on table 1 above, experience (X₃) has a t-count greater than the t-table which is 2.23 6 > 2,052. Furthermore, the level of significance probability (p value) is 0.033 < 0.05. Furthermore, based on the coefficient value of 0.343, it is positive, indicating a positive effect. So it can be concluded that experience (X₃) has a positive and significant effect on audit judgment . So that hypothesis 3 in this study is accepted.

Moderation Regression Analysis.

Table 2 shows the results of the multiple linear regression model of the influence of professionalism (X₁), independence (X₂), experience (X₃), task complexity (Z), audit judgment (Y).

Table 2. Regression Analysis Test Results After Moderation

Independent Variable	Coefficient	Beta	t-stats	Prob.	Information
constant	45,803		2,523	0.19	Significant
X ₁ *Z → Y	0.031	3, 146	2,193	0.038	Significant
X ₂ *Z → Y	-0.048	-2.206	-1,896	0.070	Significant
X ₃ *Z → Y	0.062	2,666	2,088	0.048	Significant
= 5% = 0.05					
R Square = 0.869					

Source: Primary Data Processed, 2021

Based on the results of the regression test above, a mathematical equation can be

arranged as follows.

$$Y = 45,803 + 0.031 X_1.Z - 0,048 X_2.Z - 0.062 X_3.Z + e \dots\dots\dots(2)$$

Based on table 2 the value of the coefficient of determination R Square in model 2 shows a value of 0,869 or 86.9 %. This means that the Audit Judgment variable (Y) is influenced by 86.9% by professionalism (X₁), independence (X₂), and experience (X₃) after being reacted with the task complexity variable (Z) while the remaining 13.1 % is influenced by other variables outside of the variables in this study.

To partially test the hypothesis, the t-test was used, namely to partially test the independent variables on the dependent variable as follows. 1) Effect of Professionalism (X₁) on Audit Judgment with moderated task complexity (Z)₂ above, professionalism (X₁) interacts with task complexity (Z) has a t-count greater than t-table, namely 2.193 > 2.052. Furthermore, the level of significance probability (p value) is 0.038 < 0.05. So it can be concluded that task complexity (Z) strengthens the effect of professionalism (X₁) on audit judgment. So that hypothesis 4 in this study is accepted. 2) Effect of Independence (X₂) on Audit Judgment with moderated task complexity (Z). Based on table 2 above, independence (X₂) interacts with task complexity (Z) has a t-count greater than t-table, namely -1.896 < 2.052. Furthermore, the level of significance probability (p value) is 0.070 > 0.05. So it can be concluded that task complexity (Z) weakens the influence of independence (X₂) on audit judgment. So that hypothesis 5 in this study is rejected. 3) Effect of Experience (X₃) on Audit Judgment with moderated task complexity (Z). Based on table 2 above, experience (X₃) interacts with task complexity (Z) has a t-count greater than the t-table which is 2.088 < 2.052. Furthermore, the level of significance probability (p value) is 0.048 > 0.05. So it can be concluded that task complexity (Z) strengthens the effect of experience (X₃) on audit judgment. So that hypothesis 6 in this study is accepted.

Discussion

Effect of Professionalism on Audit Judgment

The results of this study prove that professionalism has a significant positive effect on audit judgment. This means that the higher the level of professionalism of an auditor, the higher the results of the Audit Judgment will be. On the other hand, the lower the professionalism of the auditor, the lower the results of the Audit Judgment will be. This research is supported by the results of research conducted by Saud, Heriyanto and Suryanto (2018); Abbas and Basuki (2019) and Nugraha (2014) who found that professional had a positive and significant effect on audit judgment.

Influence of Independence on Audit Judgment

The results of this study prove that independence has a significant positive effect on audit judgment. This means that the higher the level of independence of an auditor, the higher the audit judgment. On the other hand, the lower the independence of an auditor, the lower the audit

judgment . This research is supported by the results of Putri et al (2021) ; Astuti and Resa (2017) ; Sihombing and Siagian (2020) ; Eny and Mappanyukki (2020) ; Sitanggang (2020) ; Mukhyi and Widiastoeti (2019) which found that independence had a significant positive effect on audit judgment.

Effect of Experience on Audit Judgment

The results of this study prove that professionalism positive significantly affect audit judgment . This means that the higher the auditor 's experience level , the higher the audit judgment . On the other hand, the lower the auditor's experience, the lower the audit judgment . This research is supported by the results of research conducted by Widyakusuma, Sudarma and Roekhudin (2019) ; Princess et al (2021) ; Saud, Heriyanto and Suryanto (2018) ; Tibe (2019) ; Abbas and Basuki (2019) which found that positive and significant experiences affect audit judgment .

The Influence of Professionalism on Audit Judgment with Moderated Task Complexity

The test results of the task complexity variable moderating professionalism on Audit Judgment show a significance value of 0.038 with a regression coefficient of 0.031 which indicates a positive relationship. This means that the higher the value of task complexity affects, the higher the influence of professionalism on audit judgment . The results of this study indicate that it can strengthen the influence of professionalism on the Audit Judgment produced by an auditor. This shows that the complexity of the task that is owned by the auditor is quite good in professionalism so that it can produce good Audit Judgment as well so that the effect generated by the complexity of the task interacting with professionalism is stronger than this variable before interacting.

Influence Independence towards Audit Judgment moderated by Task Complexity

The test results of the task complexity variable moderating independence on Audit Judgment show a significance value of 0.070 with a regression coefficient of -0.048 which indicates a negative relationship to audit judgment . The results of this study indicate that it can weaken the influence of independence on the Audit Judgment produced by an auditor. This shows that the complexity of the task owned by the auditor can not affect the independence in producing audit judgment .

Influence Experience towards Audit Judgment moderated by Task Complexity

The results of testing the variable complexity of the task moderating experience on Audit Judgment show a significance value of 0.048 with a regression coefficient of 0.062 which indicates a positive relationship. This means that the higher the value of task complexity affects, the higher the influence of experience on audit judgment . The results of this study indicate that it can strengthen the effect of experience on the Audit Judgment produced by an auditor. This shows that the complexity of the task owned by the auditor is quite good in experience so that it can produce good Audit Judgment as well so that the effect generated by the complexity of the task interacting with experience is stronger than this variable before interacting.

Conclusion

The results of this study found that professionalism, independence, and auditor experience were significantly positive on audit judgment. Other results also found that task complexity can strengthen the effect of auditor professionalism and experience on audit judgment, but independence is considered to weaken the effect of task complexity on Audit Judgment so that it is judged that task complexity cannot affect the independence of an auditor in producing Audit Judgment so that task complexity cannot be moderating independence from audit judgment.

This research has implications in the auditing profession, especially accountants who work as external auditors and as literacy material for further researchers who will discuss related to audit judgment. The limitations of this study are the difficulty of obtaining data, this is due to the large number of accountants who are super busy outside the city to carry out their professional duties.

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