

Professional Skepticism in Moderating the Influences of Auditors' Knowledge, Obedience Pressure, and Auditors' Experience on Audit Judgment

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Abstrak.

Tujuan Utama - Penelitian ini bertujuan untuk menganalisis sikap *Professional Skepticism* seorang Auditor Sebagai *Variable Moderasi* melalui *Auditor's Knowledge*, *Obedience Pressure*, dan *Auditor's Experience* terhadap *Audit Judgment*.

Metode - Populasi penelitian ini yaitu seluruh auditor intern pemerintah yang bekerja pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Provinsi Papua. 79 Sampel digunakan melalui metode *purposive sampling*. Data penelitian diperoleh melalui instrument penelitian berupa kuesioner berisi 29 butir pernyataan, diukur menggunakan skala likert. Metode Analisis regresi moderasi (MRA) digunakan dalam penelitian ini.

Temuan Utama - Hasil penelitian menunjukkan bahwa *Auditor's Knowledge*, *Obedience Pressure*, dan *Auditor's Experience* memiliki pengaruh positif *Significant* terhadap *Audit Judgment*, dan Peran *Professional Skepticism* mampu *Moderating* pengaruh *Auditor's Knowledge*, *Obedience Pressure*, *Auditor's Experience* terhadap *Audit Judgment*.

Implikasi Teori dan Kebijakan – Dari hasil Penelitian ini membuktikan adanya dampak dari sikap skeptisme *professional* pengaruhnya dengan *Auditor's Knowledge*, *Obedience Pressure*, dan *Auditor's Experience* terhadap *Audit Judgment*.

Sehingga sikap *Professional Skepticism* memiliki peran penting serta wajib dimiliki seorang Auditor Intern Pemerintah dalam membuat *Audit Judgment*, selain itu pengetahuan dan pengalaman juga penting untuk dimiliki auditor, sehingga dengan meningkatnya sikap skeptisme *professional*, pengetahuan serta pengalaman, maka dapat membantu Auditor Intern Pemerintah dalam membuat *Audit Judgment* yang lebih profesional serta dapat dipercaya.

Kebaruan Penelitian - Penelitian ini fokus terhadap Auditor Intern Pemerintah sebagai objek penelitian, sementara dari beberapa Penelitian sebelumnya sebagian besar fokus pada pengamatan Auditor Eksternal yang bekerja pada Kantor Akuntan Publik. Selain itu Penelitian ini menggunakan *Variable moderasi*, yaitu *Professional Skepticism* yang dianggap memiliki peran yang kuat dalam mempengaruhi *Audit Judgment*.

Abstract

Main Objective – This study was performed to analyze how auditors' *Professional Skepticism* moderated the influences of *Auditors' Knowledge*, *Obedience Pressure*, and *Auditors' Experience* on *Audit Judgment*.

Method – The population of this study was government internal auditors at Badan Pengawasan Keuangan dan Pembangunan (BPKP) Representative of Papua Province. *Purposive sampling* was administered to select 79 samples to whom questionnaires consisting of 29 statements were distributed to gain data in a Likert scale. The data were then analyzed in a *Moderation Regression Analysis (MRA)*.

Main Findings – The results indicated that *Auditors' Knowledge*, *Obedience Pressure*, and *Auditors' Experience* had positive and significant influences on *Audit Judgment*. *Auditors' Professional Skepticism* also moderated the influences of *Auditors' Knowledge*, *Obedience Pressure*, *Auditors' Experience* on *Audit Judgment*.

Theoretical and Practical Implications – This study confirmed the indirect influence of *professional skepticism* on the influences of *Auditor Knowledge*, *Obedience Pressure*, and *Auditor Experience* on *Audit Judgment*.

These findings highlighted that an auditor needs to have *professional skepticism* in making *Audit Judgment* besides having adequate knowledge and experience. Improvements in *professional skepticism*, auditors' knowledge and experience allowed the Government Internal Auditors to make professional and trustworthy *Audit Judgments*.

Novelty – This study set Government Internal Auditor as the object of the study, while previous studies mostly examined the roles of External Auditors in Public Accounting Firms. In addition, *Professional Skepticism* was known to have a strong role in influencing *Audit Judgment* as the moderating variable.

Keywords: *Audit Judgment*, *Auditors' Experience*, *Auditors' Knowledge*, *Obedience Pressure*, *Professional Skepticism*

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How to cite this article. Sumartono, S. (2022). Professional Skepticism in Moderating the Influences of Auditors' Knowledge, Obedience Pressure, and Auditors' Experience on Audit Judgment. *Jurnal ASET (Akuntansi Riset)*. Program

Studi Akuntansi. Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia, 14(1), 135–144. Retrieved from <http://ejournal.upi.edu/index.php/aset/article/view/44580>

History of article. Received: March 2022, Revision: May 2022, Published: June 2022

Online ISSN: 2541-0342. Print ISSN: 2086-2563. DOI : 10.17509/jurnal.aset.v14i1.44580

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INTRODUCTION

The accuracy of audit judgments determines the reliability of a financial statement. In performing an audit, an auditor needs to provide evidence and documentation to generate trustworthy judgments. A number of factors has been identified affecting Audit Judgment, including auditors' knowledge, obedience pressure and auditors' experience as stated in the attribution theory (Heider, 1958). The Attribution Theory explains the possible internal and external factors that can influence one's behavior which behavior in this study refers to audit judgment. In this study, internal factors are auditor's knowledge, experience and professional skepticism, while the external factor is the obedience pressure. A fair and objective audit judgment should be attached with sufficient evidences (Wibhawa et al., 2020). Wibhawa et al., (2020) also perceived Audit Judgment as the assessment of adequate evidence and information of an object being audited, and it also relates to auditor's perspective regarding the audit process. In an audit process, not all evidences are checked, thus audit judgment needs to be carefully made. Audit evidences are obtained from samples that represent the whole financial statements. Therefore, audit quality in general is strongly determined by audit judgment (Bonner & Lewis, 1990). However, creating quality audit judgment is a complex process that is often affected by auditor's personal character and locus of control (McKnight & Wright, 2011; Hyatt & Prawitt, 2001). Furthermore, Mohd Sanusi et al., (2018) stated that Audit Judgment helps understand the control risk, risks related to an audit process, select and conduct proper testing, and decide the items worth reporting. Hence, an auditor needs to possess the ability to make quality audit judgment (Muchtar & Utama, 2020).

This study was developed from a prior study conducted by (Wati et al., 2021). The present study mainly focuses on Government's Internal

Auditors as the object of the study. Most of prior studies set the focus on the External Auditors working at Public Accounting Firms as the objects. Unlike prior studies, the moderating role of Professional Skepticism in affecting Audit Judgment was also examined in this study.

Previous researchers suggested several factors that could influence the Audit Judgment including Auditor's Knowledge, Obedience Pressure, Auditor's Experience, and Professional Skepticism (Wati et al., 2021; Wibhawa et al., 2020; Pratiwi & Pratiwi, 2020). The first factor influencing Audit Judgment is Auditor Knowledge (Wati et al., 2021; Pramuditha & NR, 2020; Tampubolon, 2018; Gracea et al., 2017; Ainayah et al., 2017). A highly knowledgeable auditor is capable of understanding and carrying out auditing tasks well and is able of making professional decision or judgment (Ainayah et al., 2017). A competent auditor has strong comprehension of an entity or organization being audited, enabling them to make quality audit judgment (Gracea et al., 2017). The second factor influencing Audit Judgment is Obedience Pressure (Wibhawa et al., 2020; Abdillah et al., 2020; Surya & Dewi, 2019; Pratama et al., 2018; Sari & Ruhayat, 2017; Tanoto & Suputra, 2017; Parastika & Wirawati, 2017; Ainayah et al., 2017). Obedience pressure creates clashes related to auditor's integrity and independence that determines whether or not the auditor decides to violate the norms and values within the professional standards. This variable pressures the auditor to gain results based on certain expectation which can lead to lower quality of audit judgment (Wati et al., 2021). The third factor that influences Audit Judgment is Auditor Experience (Pramuditha & NR, 2020; Abdillah et al., 2020; Sulistyawati et al., 2019; Priyoga & Ayem, 2019; Elvira et al., 2019; Yowanda et al., 2019; Parastika & Wirawati, 2017; Ainayah et al., 2017). Auditor's

professional experience helps generating good audit decisions (Tampubolon, 2018). Auditors with less experience often make more mistakes than the experienced ones (Abdolmohammadi & Wright, 1987). Audit Judgment also affected by auditor's Professional Skepticism. (Pratiwi & Pratiwi, 2020; Muttiwijaya & Ariyanto, 2019; Yowanda et al., 2019; Parhan & Kurnia, 2017). Auditors with strong professional skepticism tend to be more critical in assessing the validity of audit evidences that will allows them to make quality judgment and keeps them aware of contradictory evidences (Muttiwijaya & Ariyanto, 2019). Professional Skepticism has been indeitified to share a significant effect on Audit Judgment. However, Pratama et al., (2018) did not find any effect of Professional Skepticism on Audit Judgment.

This study was conducted as an attempt to empirically confirm the role of Professional Skepticism in moderating the influences of Auditor Knowledge, Obedience Pressure, and Auditor Experience on Government Internal Auditors' Audit Judgment. The present study proposes practical contributions where government's internal auditors are encouraged to keep learning and trained to use professional skepticism to make objective decisions based on the professional standards to create quality audit judgment.

METHOD

The influences of Auditor Knowledge, Obedience Pressure, and Auditor Experience on Audit Judgment moderated by Professional Skepticism were examined in this study. The population in this study were all Government Internal Auditors working at BPKP Representatives of Papua Province.

A nonprobability purposive sampling was performed to select samples based on the predetermined criteria. Samples had to be auditors certified as Functional Auditors (JFA) with a minimum experience of completing 1 audit task. Questionnaires containing of structured closed-ended questions were

RESULTS AND DISCUSSIONS

The response rate of the questionnaires distributed to respondents is presented in Table 1.

Table 1. Questionnaires Response Rate

distributed to respondents via google form to see their responses in a five-point Likert scale: 1 = Strongly Disagree, 2 = Disagree , 3 = Neutral, 4 = Agree, and 5 = Strongly Agree.

The Dependent Variables of this study are Audit Judgment, Independent Variables, namely Auditor Knowledge, Obedience Pressure, and Auditor Experience, while Professional Skepticism is the Moderating Variable. The Moderating Regression Analysis (MRA) analysis method was employed in data analysis for it allows the researchers to analyze certain relationship with moderating variables. Ghozali, (2018) assured that MRA is a suitable data analysis technique that maintains the sample integrity and allows a control over the influence of moderating variables, which in this study is the professional skepticism.

The Audit Judgment was measured based on five : 1) sample testing, 2) testing, 3) time constraints, 4) reconfirmation, 5) submission of misstatements (Rosadi, 2016). Auditor's Knowledge was measured based on three indicators: 1) knowledge of auditing standards and relevant audit object, 2) ability to audit financial statements, 3) formal and informal education (Gracea et al., 2017). Meanwhile, five indicators were used in measuring the Obedience Pressure: 1) objection to violating the audit rules, 2) opposing client's will to act unprofessional, 3) realizing client's will to avoid problems, 4) objection to perform anything that breaks the rules, 5) fulfilling the orders from superiors to keep being employed (Wibhawa et al., 2020). Auditor's Experience was measured in three indicators: 1) length of work, 2) audit task load, 3) the number of entities that had been audited (Rosadi, 2016). Lastly, the Professional Skepticism was measured based on five indicators: 1) a questioning mind, 2) suspension of judgment, 3) search for knowledge, 4) interpersonal understanding, and 5) self-confidence (Hartan, 2016).

No.	Criteria	Number of Questionnaires
1	Distributed questionnaires	88
2	Unreturned questionnaires	8
3	Returned questionnaires	80
4	Incomplete questionnaires	1
5	Questionnaires analyzed	79
Response rate		89.8%

Source: Processed data (2021)

A total of 88 questionnaires were distributed to respondents. Eight questionnaires were not returned, 80 questionnaires were returned, and 1 returned questionnaire was found incomplete. There were 79 (89.8%) questionnaires considered feasible to be processed. Linear Regression and Moderating Regression Analysis (MRA) were employed to analyze the data which had been tested in classical assumption tests composed of Normality Test,

Multicollinearity Test, Test and Heteroscedasticity Test. The validity and reliability of the primary data obtained in this study were tested in advance. The results showed r values ranging from 0.671 to 0.932 for all items which $r_{\text{count}} > r_{\text{table}}$ 0.2213. The probability value for all instruments was $0.000 < 0.05$, indicating that every item in the instrument was regarded valid.

Table 2 Results of Reliability Test

Variable	Cronbach's Alpha	Remarks
Auditor's Knowledge (AK)	0.906	Reliable
Obedience Pressure (OP)	0.921	Reliable
Auditor's Experience (AE)	0.905	Reliable
Professional Skepticism (PS)	0.958	Reliable
Audit Judgment (AJ)	0.808	Reliable

Source: Processed data (2021)

As seen in Table 2, the Cronbach's Alpha coefficient of each variable > 0.70 , showing that the variables being analyzed were all reliable. The results of the classical assumption tests consisting of the Normality Test (see

Table 3), Multicollinearity Test (see Table 4), and Heteroscedasticity (Figure 1) and Multiple Linear Regression and MRA Test (see Table 5) are as follows.

Table 3 The Results of Kolmogorov-Smirnov Test

	Unstandardized Residual
Asymp. Sig. (2-tailed)	0.200

Source: Processed data (2021)

Table 3 presents the results of One-Sample Kolmogorov-Smirnov Test which indicate that the data have met the normality assumptions as

shown in the Asymp. Sig. (2-tailed) value $0.200 > 0.05$.

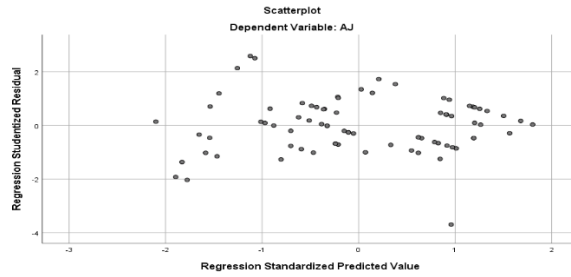


Figure 1 The Results of Heteroscedasticity Test

Figure 1 shows that the dots spread randomly above and below the number 0 on the Y axis. It can be concluded that no heteroscedasticity was found in the model proposed in this study.

Table 4. The Results of Multicollinearity Test

Variable	Tolerance	VIF
Auditor’s Knowledge (AK)	0.976	1,024
Obedience Pressure (OP)	0.959	1,042
Auditor’s Experience (AE)	0.981	1,019

Source: Processed data (2021)

The VIF data as shown in Table 4 < 10 and the tolerance value is closer to 1. Therefore, no multicollinearity was found between the independent variables in this study.

Table 5. Multiple Linear Regression and MRA Analysis

Variable	Unstandardized Coefficients (B)	t count	Sig	Conclusion
Auditor’s Knowledge (AK)	0.219	3,780	0.000	Significant
Obedience Pressure (OP)	0.325	6,027	0.000	Significant
Auditor’s Experience (AE)	0.228	4,111	0.000	Significant
PS*AK Interaction	0.045		0.017	Moderating
PS*OP Interaction	0.043		0.003	Moderating
PS*AE Interaction	0.044		0.003	Moderating
T-Table	1.66571			

Remarks: PS: Professional Skepticism
Source: Processed data (2021)

The empirical model developed based on the results of the moderating regression test is presented in Figure 2 as follows.

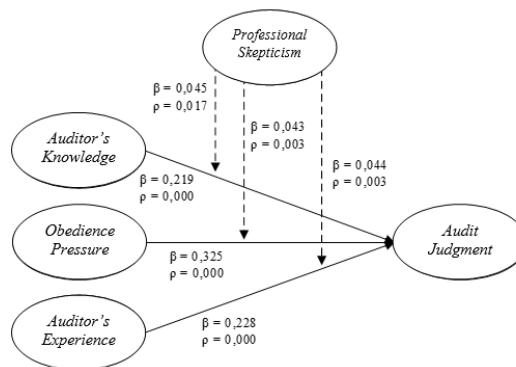


Figure 2 Empirical Model

1. Auditor’s Knowledge on Audit Judgment

The results of the partial test presented in Table 6 show the t-count value of Auditor Knowledge is $3.780 > 1.66571$ ($t_{\text{count}} > t_{\text{table}}$) in a positive direction and the significant value is $0.000 < 0.05$. Regarding the results, H1 stating that Auditor Knowledge affects Audit Judgment is accepted. Auditor Knowledge has a significant positive influence on Audit Judgment of the Internal Auditors of BPKP Papua Province Representative. It can be inferred that improvement in the Knowledge of Internal Auditors will be likely followed by better Audit Judgment. In line with the attribution theory proposed by Heider, (1958) that the factors affecting the behavior which in this study refers to Audit Judgment include auditor's knowledge. More knowledgeable auditor tend to be able to perform better than

2. Obedience Pressure on Audit Judgment

Table 6 shows the t_{count} value of $6.027 > 1.66571$ ($t_{\text{count}} > t_{\text{table}}$) with positive direction, and a significant value of $0.000 < 0.05$ for Obedience Pressure. Hence, H2 which states that there is an influence of Obedience Pressure on Audit Judgment among Internal Auditors at BPKP Papua Province Representative is accepted. Obedience Pressure has a significant positive effect on Audit Judgment, implying that greater obedience pressure is likely followed by better Audit Judgment which goes in line with the attribution theory proposed by Heider, (1958) that one's behavior which in this case refers to Audit Judgment is affected by external factor in the form of obedience pressure.

Obedience pressure experienced by the Government Internal Auditor at BPKP Papua Province Representative is positive pressure given by superiors that encourages them to perform their duties and responsibilities quickly and thoroughly. The pressure is made to ensure that the judgments made by auditors objectively reflect the real conditions in the field. The pressure also demands the auditors to work more carefully that no errors are found in the data and they tend to perform their best which will improve the accuracy of their judgment. Prior studies also found similar findings (Wibhawa et al., 2020; Surya & Dewi,

those with lesser knowledge. The knowledge of the Government Internal Auditors at BPKP Papua Province Representative has been found adequate, allowing them to make precise judgment. In addition, knowledge related to the entity being audited among the auditors is proper, making it easier for them to carry out audits and obtain relevant evidences and findings. Auditors with extensive knowledge can understand the entity being audited better, enabling them to make appropriate judgment. Higher auditor's knowledge leads to better audit judgment. The results of this study support the results of other studies done by (Wati et al., 2021; Tampubolon, 2018; Gracea et al., 2017; Ainayah et al., 2017), in which Auditor Knowledge was proven to significantly affect Audit Judgment.

2019; Pratama et al., 2018; Sari & Ruhayat, 2017; Tanoto & Suputra, 2017; Parastika & Wirawati, 2017; Ainayah et al., 2017; Agustini & Merkusiwati, 2016) that Obedience Pressure significantly affects Audit Judgment.

3. Auditor's Experience on Audit Judgment

The partial test resulted in t_{count} value of $4.111 > 1.66571$ ($t_{\text{count}} > t_{\text{table}}$) with a positive direction, and a significant value of $0.000 < 0.05$ for Auditor's Experience. The H3 which states that Auditor Experience affects the Audit Judgment of Internal Auditors at BPKP Papua Province Representative is accepted. It indicates that Auditor Experience significantly and positively affects Audit Judgment. Therefore, better Auditor's Experience will be followed by better Audit Judgment as stated in the attribution theory proposed by Heider, (1958) that internal factor referring to auditor's experience has a considerable role in affecting the quality of the audit judgment made by auditors.

Audit experience is a valid reference that shows the ability of an auditor in performing an audit well and in making audit judgment. Auditors at BPKP Representatives of Papua Province already have extensive experience in the field of audit which is reflected in their personal data. 79 respondents have worked as auditors for more than three years. The

experience allow them to avoid making errors and mistakes in making audit judgments. Greater experience will increase the accuracy of audit judgment as stated in (Wati et al.,

4. The Influence of Auditor's Knowledge on Audit Judgment Moderated by Professional Skepticism

The outcome of the moderating variable test presented in Table 6 shows the significance value for the SP*PH Interaction of $0.017 < 0.05$, and the significance value of Professional Skepticism is $0.173 > 0.005$. These values show the pure moderating influence of Professional Skepticism. The interaction coefficient of SP*PH is also found positive 0.045, indicating that Professional Skepticism strengthens the influence of Auditors' Knowledge on Audit Judgment. Hence, H4 stating that Auditor Knowledge affects Audit Judgment moderated by Professional Skepticism is accepted. The results conform the attribution theory, in which the Audit Judgment is affected by internal factors, which in the context of this study refers to Professional Skepticism.

The knowledge of the Government's Internal Auditors at the Papua Province Representative BPKP is considered adequate to perform audit processes. Auditors' knowledge includes general knowledge regarding audit process and more specific knowledge of proper audit techniques and procedures. Those knowledge help auditors obtain findings, audit evidence, and make objective confirmation. In addition, to critically ensure that the findings, evidence, and confirmation results are trustworthy, auditors need to use their Professional Skepticism. Professional skepticism determines their confidence in the evidences obtained from the audit. Professional skepticism intrigues auditors to always question anything that seems odd, preventing them from believing in any evidences which might affect the quality of their audit judgment. Professional Skepticism of broad-minded auditors keeps them curious to gain deeper information about the audit at hand. Professional Skepticism also strengthens the influence of Auditor's Knowledge on Audit Judgment.

2021; Tampubolon, 2018; Gracea et al., 2017; Ainayah et al., 2017) that Auditor Experience significantly affects Audit Judgment.

5. The Influence of Obedience Pressure on Audit Judgment Moderated by Professional Skepticism

The test on the moderating effect of Professional Skepticism resulted in a significance value of the SP*TK Interaction of $0.003 < 0.05$, and the significance value of Professional Skepticism is $0.648 > 0.005$, implying that Professional Skepticism can moderate the relationship between Obedience Pressure and Audit Judgment yet it is not a predictor (pure moderator). In addition, the moderating variable of Professional Skepticism and the interaction coefficient of SP*TK shows a positive value of 0.043, meaning that Professional Skepticism strengthens the effect of Obedience Pressure on Audit Judgment. Thus, H5 stating that the influence of Obedience Pressure on Audit Judgment is moderated by Professional Skepticism is accepted. Likewise, the attribution theory proposed by Heider, (1958) mentions that one's behavior, which in the context of this study refers to Audit Judgment is determined by internal factors namely Professional Skepticism which moderates the its relationship with obedience pressure.

The Government Internal Auditor at BPKP Papua Province Representative have always been pressured by superiors to optimally conduct audit processes and to carry out their duties well. The pressure gets auditors perform their best and make objective judgment. This pressure also makes them work harder to make sure that their audit judgment is accurate. Auditors also need to show skeptical attitudes that they will not easily believe in any statement made by other parties without strong evidences. Professional skepticism also makes auditor question anything that is perceived inappropriate. The influence of obedience pressure is strengthened by professional skepticism which allows auditors to make highly accurate audit judgment.

6. The Influence of Auditor's Experience on Audit Judgment Moderated by Professional Skepticism

Table 6 shows the significance value of the SP*PL Interaction of $0.003 < 0.05$, and the significance value of Professional Skepticism of $0.250 > 0.005$. It can be inferred that Professional Skepticism has a pure moderating influence, not as a predictor. The SP*PL interaction coefficient is found at 0.044, which means that Professional Skepticism strengthens the influence of Auditor Experience on Audit Judgment. H6 which states that Professional Skepticism moderates the influence of Auditor Experience on Audit Judgment is accepted as explained in the attribution theory proposed by Heider, (1958) that internal factors affect certain behavior which refers to Audit Judgment in this context, in which Professional Skepticism moderates the relationship between auditors' experience and audit judgment.

All respondents in this study have sufficient audit experience. They have worked as auditors over three years and they are experienced in carrying out audit tasks. Their experience minimizes the occurrence of errors during the audit process. Auditors who are experienced in identifying frauds are more thorough in assessing audit evidences in financial statements. Their professional skepticism motivates them to explore the audit evidence in-depth to make objective audit judgments. This study empirically proved that Professional Skepticism moderated the influences of Auditors' Knowledge, Obedience Pressure, and Auditors' Knowledge on Audit Judgment made by Government Internal Auditors.

CONCLUSIONS

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This study was conducted to empirically prove that Auditors' Knowledge, Obedience Pressure, and Auditors' Experience affect the Audit Judgment made by the Government's Internal Auditors at BPKP Papua Province Representative. In addition, the role of Professional Skepticism in moderating the relationships between the independent and dependent variable was measured. It is found that Audit Judgment holds a strong role in ensuring the quality and trustworthiness of financial statements. Even though similar studies have been previously conducted, this present study offers novelty where the moderating role of Professional Skepticism is taken into consideration. The results show that Knowledge, Obedience Pressure, and Experience affect Audit Judgment through Professional Skepticism as the moderating variable. It can be understood that adequate professional skepticism among auditors helps them carefully explore various audit evidences in depth which eventually results in better audit judgment.

However, the scope of this study is narrow, where the subjects of this study were Internal Auditors at BPKP Papua Representatives. Future researchers are encouraged to include wider population and other relevant variables including: Auditors' Independence and Task Complexity. Auditors' independence prevents auditors from being easily manipulated by parties that have specific interests which intervention can affect the quality of the audit judgment. Meanwhile, the complexity of the audit task preoccupies and adds up the burden of auditors in carrying out their job, thereby negatively affects the Audit Judgment that they make.

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