

# 04Harmono Erza Aditia Herlambang Deteminant Audit Judgement Corresponding Authors

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## Determinants of Auditor's Judgement: Empirical Evident from Indonesia



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**ABSTRACT:** This study aims to analyze the factors that influence the audit judgment of auditors. Factors analyzed include gender, compliance pressure, task complexity, auditor experience, locus of control, professional skepticism, professional ethics, and audit fees. The research method uses explanatory research, through the formulation of hypotheses, analyzing the causal relationship between the determining factors of audit judgment. Data collection technique survey with questionnaire addressed to auditors working in public accounting firms in East Java Province distributed via Google Form. The data analysis technique uses multiple linear regression which was processed using SPSS. Based on the research results, there are 3 variables that have a significant effect on audit judgment including professional skepticism, professional ethics, and audit fees

**KEYWORDS:** Audit, Gender, Compliance Pressure, Task Complexity, Auditor Experience, Locus of Control, Professional Skepticism, Professional Ethics, Audit Fee, Audit Judgment.

### 1. INTRODUCTION

Financial statements are part of the accounting stage which functions as a decision maker for various parties, so they need to be examined or audited to minimize errors, and therefore will have an impact on the final result of the auditor's decision. Meanwhile, an auditor is a person who has expertise or special qualifications in carrying out audit tasks on financial statements. In addition to having special expertise and qualifications, the auditor must be honest, independent, responsible, fair and truthful in carrying out the audit process. In giving an opinion regarding the fairness of financial statements, an auditor must be able to determine the level of accuracy of the information and evidence submitted to an entity. The challenge of an auditor is to confirm that the decisions taken are in accordance with relevant and reliable information. Auditors play an important role in evaluating financial statements, so it is necessary to understand what things can have an impact on audit judgment of an auditor. There were several cases of audit failures that occurred related to errors of judgment made by the auditors, one of the cases was committed by the Public Accountant Kasner Sirumapea and the Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Rekan. Audit failure in PT. Garuda Indonesia Tbk for the 2018 fiscal year was declared misstatement after the discovery of the truth that Garuda Indonesia acknowledged that there was a collaboration with PT. Mahata Aero Teknologi in payments that will be obtained by Garuda Indonesia after signing an agreement that affects the Profit and Loss Report of PT. Garuda Indonesia Tbk. The Ministry of Finance through the Financial Professional Development Center conducted an inspection of the public accountant Kasner Sirumapea and the related Public Accountant Office and found violations of SA 315, SA 500 and SA 560, and imposed a license suspension sanction for 12 months to the public accountant Kasner Sirumapea and issued a warning in writing accompanied by the obligation to improve the quality control system at the Public Accounting Firm of Tanubrata, Sutanto, Fahmi, Bambang & Partners. The Financial Services Authority gave a written order to correct and restate the 2018 financial statements, and imposed administrative sanctions in the form of a fine of 100 million rupiah to all members of the board of directors of PT. Garuda Indonesia Tbk and the board of commissioners who signed the 2018 PT Garuda Indonesia Tbk annual report (Hidayati: 2019).

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Another audit failure case was conducted by PT. Jiwasraya Insurance (Persero). Based on the trial held on Wednesday, 8 July 2020, Fadian Dwiantara, an internal auditor for Jiwasraya, found that PT. Jiwasraya in 2018. The results of an investigation by the Attorney General's Office stated that PT. Asuransi Jiwasraya committed fraud involving 13 investment management companies that violated corporate governance, resulting in state losses of 12.157 trillion rupiah (Sidik, 2020).

In order to avoid audit failures like what happened to the company, audit judgment is needed in all procedures in the audit process. There are several factors that affect audit judgment, namely obedience pressure which is pressure obtained by an auditor which can have a bad effect, the greater the pressure obtained by the auditor, the judgment made by the auditor tends to be less precise so that it greatly influences the making of a judgment on the auditor. Task complexity can also affect audit judgment because it can make an auditor behave in an unaccountable and unstable way. A decrease in performance can result in the quality of audit judgment by the auditor towards the client, so that the higher the complexity of the auditor's task has an impact on the provision of audit judgment.

Another factor that influences audit judgment is the auditor's experience, because with experience in the field of auditing, appropriate audit judgment can be given. With enough experience, certain in terms of detecting problems and sensitivity to a problem will be higher and more precise than those who have little experience. With the experience of an auditor, it can be used as learning in providing good and appropriate audit judgment. It can be concluded that having sufficient experience can easily detect fraud and can provide good decisions in determining audit judgment.

In addition, the gender factor also influences the giving of judgment. There are differences between men and women based on their nature and behavior. Women generally have a greater level of moral judgment than men. Locus of control is one of the factors that influence the judgment giving process. Locus of control can be interpreted as how an individual perceives the events that are experienced, whether or not he is able to control the events that are being faced. Locus of control relates to belief in the ability, fate, destiny, and effort of the accountant when carrying out the task. Then, professional skepticism plays an important role in the judgment-making process because it can have an impact on the effectiveness and efficiency of carrying out the audit process. Professional skepticism is a behavior that constantly questions and carries out a critical assessment of audit evidence. If an auditor has a low level of skepticism then it will have a negative impact on audit effectiveness, meanwhile if the level of skepticism held by an auditor is too high it will have an impact on increasing the costs to be incurred.

Professional ethics is included in one of the influential factors in the quality of audit work. At work, a code of ethics is needed because with this it can regulate the auditor's behavior in carrying out his duties. The last factor that influences the implementation of the audit in taking judgment is the audit fee. The complexity of the services obtained, the level of expertise required in performing the services, and the fee system of the Public Accounting Firm concerned have an impact on the amount of audit fees obtained. The more complex the client's request, the more complicated the audit process will be and the longer it takes, the higher the audit fee will be. Based on the description stated above, a study was conducted entitled "Factors Influencing Audit Judgment of Auditors".

## **2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT**

### **2.1. Audits**

An audit is defined as an examination carried out critically and systematically, by an independent party, on the company's financial statements prepared by management, as well as bookkeeping records and other supporting evidence, the purpose of which is to provide an opinion regarding the fairness of the company's financial statements (Goes, 2018: 4; Nirwana & Haliah, 2018). There are three types of audits, namely operational audits which aim to evaluate the effectiveness and efficiency of each organization, compliance audits which are carried out to determine whether the party being audited follows predetermined procedures and rules, and financial report audits which aim to determine whether an organization's financial statements certain standards are in accordance with applicable standards (Arens et al, 2017: 36-38).

### **2.2. Auditing Standards**

Auditing standards are a classification or measure of work quality and relate to the objectives to be achieved through the use of these procedures, and to obtain quality audit results a professional skepticism is needed, to achieve financial reports in accordance with financial reporting standards. When the audit results can minimize material misstatements in financial reporting, the audit process can be declared as quality, while still paying attention to the code of ethics, audit norms, and based on financial reporting standards. (Nolder & Kadous, 2018; Destyani and Tanusdjaja, 2021; Ado et al., 2022).

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### **2.3. Gender**

Gender is defined as the inherent nature of men and women which is formed due to social and cultural factors which then emerge several views regarding social and cultural roles between men and women (Simamora, a 2019). Based on this understanding of gender, it can be concluded that gender is a group of roles, responsibilities, behaviors, authorities, and functions that are attached to men and women due to the formation of the environment and culture.

Women will face various risks in developing their careers, including drained energy and mind, neglected family, reduced time for themselves, and difficulties in carrying out the role of a housewife or a career woman (for those who are already married).

### **2.4. Compliance Pressure**

According to Rosadi (2017) explains that obedience pressure is defined as an impact that originates from an individual who creates explicit directions or mandates from the authorities. Compliance pressure that an auditor gets will have an impact on the judgment that is determined. The greater the pressure an auditor gets, the less accurate the judgments tend to be.

Audit assignment pressure can take the form of a time budget, auditors often get limited audit time budgets. An auditor always works in a limited period which can certainly have an impact on his performance in obtaining quality audit results, therefore time budget pressure can be time budget pressure, namely an auditor can be more motivated to run efficiently in using time. Meanwhile, the negative impact that occurs on the auditor when under time budget pressure is the emergence of deviant behavior which has serious consequences for ethics and audit quality (Nneka & Ibida Ifeoma, 2022)

### **2.5. Task Complexity**

Audit implementation often encounters complicated or complex problems. According to Apisti (2017), the more complex the work being done, the less accurate decisions an auditor will make are likely to be. It can be concluded that a high level of skill and patience is required in carrying out complex tasks. Therefore, it requires a professional, independent attitude and an attitude of professional skepticism. Information that does not match the incident and the presence of a high level of ambiguity are factors that affect the complexity of the task (Pektra and Kurnia: 2015; Mardijuwono & Subianto, 2018)

### **2.6. Auditor Experience**

Auditors who have good knowledge can present logical statements regarding errors contained in financial reports and are able to classify errors according to audit objectives and general accounting systems (Agoes 2017:33). The experience of an auditor is very important in carrying out the audit process because with this experience an auditor has the ability to read fraud in financial statements. The auditor's experience can be seen from how long the auditor has worked, how much work has been done and how many companies have been handled, with the experience he has it is hoped that he can negotiate the determination of audit shovels, and influence decisions on audit results (Aghazadeh & Lambert, 2020; Ado et al., 2022)

### **2.7. Locus of Control**

According to Levenson in Soleh, Moh., et al (2020) locus of control is an individual's belief regarding the origin of the causes of events that occur in his life. A person is able to trust himself to control his life as a result of his actions and can believe that factors of luck and fate can affect his life.

Ghufron and Risnawati (2017:65) The concept of locus of control which is based on social learning theory which presents an overview of a person's beliefs regarding the determinants of behavior. Social learning theory has meaning including potential behavior, expectations and reinforcing values.

### **2.8. Professional Skepticism**

According to the American Institute of Certified Public Accountants (AICPA) in Wirasari et al. (2019) auditor's professional skepticism is a behavior that includes a mind that always asks and carefully evaluates audit evidence without any desire to be skeptical and suspicious. Professional skepticism is a mindset that always asks questions and is careful about circumstances that may indicate the possibility of misstatement arising from fraud, and includes critical behavior when evaluating audit evidence (Hery, 2017).

The auditor will be able to intend to dig up deeper information regarding the decisions made and evaluate his own work performance in search of audit evidence that supports the decisions determined by the management, therefore professional skepticism is needed as an improvement in audit quality.

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### 2.9. Professional Ethics

Professional ethics is included in one of the factors that have an impact on the quality of judgment making. An auditor will be assisted in controlling the behavior of a public accountant in carrying out his duties, so that an applicable code of ethics is needed. Professional ethics are guidelines for accountants who work objectively and responsibly (Agoes, 2017: 69). The professional code of ethics is a guideline for behavior and actions in carrying out duties and in daily life (Sidharta in Professional Ethics by Hambali, 2021).

### 2.10. Audit Fees

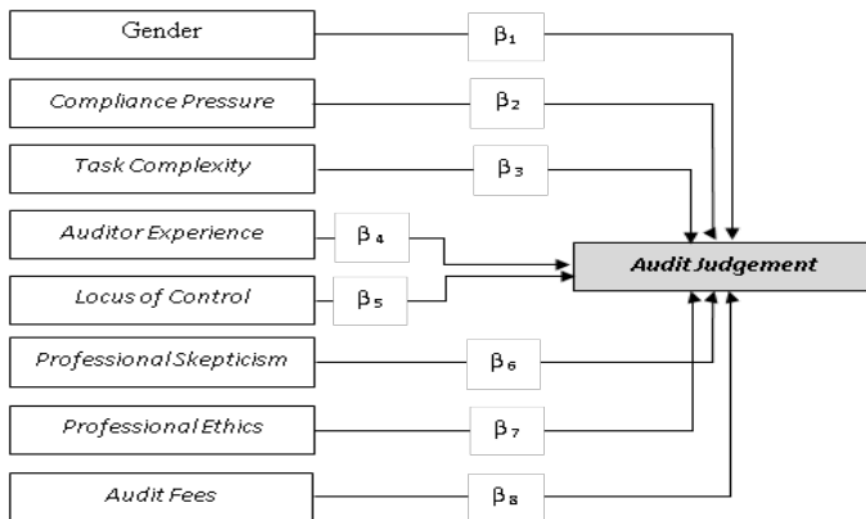
Audit fees can be defined as service allowances bestowed by public accountants for auditee companies related to audit services that have been carried out by a public accountant to financial reports (Iskak in Fisca and Wahyu, a2018). Determination of audit fees by Public Accounting Firms varies from job risk, level of expertise required, complex of services provided, system of fees for the KAP concerned, as well as other professional reviews. (Agoes, 2016: 46).

Determination of audit fees plays an important role for an auditor in carrying out his services to obtain commensurate income. The amount of audit fees earned will generally have an impact on audit quality. Therefore, in determining the amount of the audit fee, prior agreement between the client and the auditor is required to avoid a tariff war that has a negative impact on the credibility of the accountant and the Public Accounting Firm.

### 2.11. Audit Judgement

According to Arens et al (2016) audit judgment is the individual view of an accountant in understanding reports related to the obligations and risks to be faced, and has an impact on the preparation of judgments on a company's financial statements. Giving judgment can affect the quality of an accountant's work. Good decision making will have a positive impact on audit quality and vice versa. The audit report must be based on the International Standards on Auditing (ISA). The report should also state that these standards require every auditor to comply with ethical responsibilities and an auditor to present his audit report in order to obtain reasonable assurance that the financial statements are free from material misstatement.

Based on the conceptual framework developed, it can be outlined in the research model image and research hypothesis as follows:



Gambar 1: The Determinants of Audit Judgement Model

#### Research Hypothesis:

Based on the conceptual framework and results of previous research as well as the research model developed, the following research hypothesis can be formulated:

Ha1 : factor gender influence audit judgment

Ha2 : factor Compliance pressure influence audit judgment

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- Ha3* : factor task complexity influence audit judgment  
*Ha4* : factor auditor experience influence audit judgment  
*Ha5* : factor locus of control influence audit judgment  
*Ha6* : factor professional skepticism influence audit judgment  
*Ha7* : professional ethics influence audit judgment  
*Ha8* : audit fees influence audit judgment

### 3. METHOD

The research design is explanatory research through the formulation of hypotheses to analyze the causal relationship between dependent and independent variables related to factors that influence audit judgment. Data collection was carried out using primary data by distributing questionnaires to auditors in charge of the Public Accountant Office in East Java Province, totaling 109 respondents. The independent variables in this study include gender (X1), obedience pressure (X2), task complexity (X3), auditor experience (X4), locus of control (X5), professional skepticism (X6), professional ethics (X7), and audit fees (X8). Furthermore, the dependent variable in this study is audit judgment (Y). The audit judgment variable is measured using a Likert scale. The data analysis method in this study was analyzed using descriptive analysis, the instrument test consisted of a validity test and a reliability test, a model accuracy test using the F test, the classical assumption test consisting of a normality test, multicollinearity test, and heteroscedasticity test, then test the coefficient of determination and hypothesis testing or t test using SPSS.

### 4. RESULTS AND DISCUSSION

#### 4.1. Respondents

**Table 1. Data of Respondents by Gender**

Gender	Respondent	Percentage
Male	36	33%
Female	73	67%
Total	109	100%

**Source:** Data processed by the author, 2023

Based on the results of the study, it was shown that the majority of respondents obtained were female, with a percentage value of 67%, while for male respondents, it was 33%.

**Table 2. Data of Respondents Based on Latest Education**

Education	Respondent	Percentage
D3	13	12%
S1	37	34%
S2	41	38%
S3	18	17%
Total	109	100%

**Source:** Data processed by the author, 2023

Based on the results of the study, the majority of respondents obtained were from the Masters level, with a percentage obtained of 38% for a total of 41 respondents. As for the smallest respondents who came from D3 Education, the percentage obtained was 12% with a total of 13 respondents.

**Table 3. Data of Respondents by Position**

Position	Respondent	Percentage
Junior Auditors	29	27%

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Senior Auditors	20	18%
Supervisory Auditors	31	28%
Audit Manager	28	26%
Partners	1	1%
Total	109	100%

Source: Data processed by the author, 2023

From the results of the study, the authors found that the most respondents from the KAP in the Surabaya area were those who held positions as audit supervisors, with a percentage of 28% and a total of 31 respondents were obtained. Whereas the respondents with the smallest percentage are those who have a position as a partner at the KAP, which is 1% with 1 respondent also obtained.

Table 4. Data of Respondents Based on Length of Work

Length of Work	Respondent	Percentage
< 2 Years	23	21%
2 - 5 Years	45	41%
5 - 10 Years	32	29%
> 10 Years	9	8%
Total	109	100%

Source: Data processed by the author, 2023

The results showed that the majority of KAP respondents in the city of Surabaya had a working period of between 2 and 5 years, with a percentage of 41% of respondents. Meanwhile, the smallest percentage is for respondents who have worked > 10 years, which is 9%.

After the respondent criteria have been determined and have received sufficient respondents, the authors perform data analysis techniques with the aim of testing the research hypotheses with the results obtained.

### 4.1. Descriptive Statistics

Measurements in this study aim to determine and test the correctness of each variable with a mean, maximum value, minimum value, sum, range and standard deviation.

Table 5. Descriptive Statistical

	N	Minimum	Maximum	Mean	Std. Deviation
Gender	109	5.00	25.00	14.4220	3.65730
Obedience Pressure	109	7.00	25.00	14.7615	4.35443
Kompleksitas Tugas	109	4.00	20.00	12.4495	3.63493
Task Complexity	109	8.00	25.00	15.2110	4.30777
Locus of Control	109	7.00	25.00	15.7615	4.22930
Professional Skepticism	109	7.00	25.00	15.2018	4.47582
Professional ethics	109	7.00	25.00	14.9725	4.81021
Audit Fees	109	6.00	25.00	15.7982	4.15839
Audit Judgement	109	17.00	45.00	28.4679	7.61525
Valid N (listwise)	109				

Source: Data processed by the author, 2023

Based on the research results, the following is an explanation for descriptive statistical analysis, including: Gender variable (X1) shows the maximum value is 25.00 while the mean is 14.4220, the minimum value is 5.00 and the standard deviation is 3.65730. Gender conditions have relatively low variations in scores between men and women in perceiving audit

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judgment. Description of the obedience pressure variable variable (X2) shows that the maximum value is 25.00 while the mean is 14.7615, the minimum value is 7.00 and the standard deviation is 4.35443. In this case, compliance pressure has a relatively high value variation in influencing audit judgement. Next, Task Complexity (X3) shows that the maximum value is 20.00, while the mean is 12.4495, the minimum value is 4.00 and the standard deviation is 3.63493. Next, the audit experience variable (X4) shows that the maximum value is 25.00, while the mean is 15.21100, the minimum value is 8.00 and the standard deviation is 4.30777, has a relatively high variation in values in influencing audit judgment. Deskripsi variable the Locus of Control (X5) shows that the maximum value is 25.00 while the mean is 15.2018, the minimum value is 7.00 and the standard deviation is 3.65730. Iso has a relatively high value variation in influencing audit judgment. The Professional Skepticism variable (X6) shows that the maximum value is 25.00 while the mean is 15.21100, the minimum value is 8.00 and the standard deviation is 4.15839, terkatagori variable which has a high variation in values, is predicted to influence audit judgment. The next variable is Professional Ethics (X7) shows that the maximum value is 25.00, while the mean is 14.9725, the minimum value is 7.00 and the standard deviation is 4.81021, which is the independent variable that has the highest variation among the variables studied. Then, Audit Fee (X8) shows that the maximum value is 25.00 while the mean is 15.7982, the minimum value is 6.00 and the standard deviation is 4.15839, also categorized as a variable that has a high variation in value which is predicted to influence audit judgment. Lastly, Audit Judgment (Y) shows that the maximum value is 45.00 while the mean is 28.4679, the minimum value is 17.00 and the standard deviation is 7.61525. is the variable that has the highest variation in value among the variables studied. Based on the condition of the description of each variable, we can proceed to an infreential analysis of the influence of the factors determining audit judgment.

### 4.2. Instrument Validity Test

#### a. Validity Test

Table 6. Validity Test Results

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.946
Bartlett's Test of Sphericity	Approx. Chi-Square	762.668
	Df	36
	Sig.	.000

Source: Data processed by the author, 2023

From the results of the validity test in the table above, based on the calculation of the Kaiser-Mayer-Olkin (KMO) value of 0.946 > 0.5 with a sig value of 0.000. This can be stated that the data presented is valid and meets the requirements to proceed to the next stage.

#### b. Reliability Test

Table 7. Reliability Test Results

Item-Total Statistics	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's
				Alpha if Item Deleted
Gender	132.6239	1033.422	.552	.936
Tekanan Ketaatan	132.2844	980.224	.651	.931
Kompleksitas Tugas	134.5963	980.021	.806	.925
Pengalaman Audit	131.8349	946.380	.799	.923
Locus of Control	131.2844	957.205	.770	.925
Skeptisme Profesional	131.8440	919.614	.873	.919
Etika Profesi	132.0734	907.272	.850	.920
Fee Audit	131.2477	958.984	.778	.925
Audit Judgement	118.5780	753.524	.873	.927

Source: Data processed by the author, 2023



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Based on the reliability testing on each variable, the results obtained for all reliability test results meet the requirements to be used as the basis for testing the research hypothesis, all variables have a relationship value for each item with a total above 65% except for the gender variable correlation value of 55.2% with Cronbach's alpha value of all variables above 90% means that all variables can be declared reliable and can be continued as a basis for testing the research hypothesis, in detail it can be shown in Table 7

### 4.3. Uji Ketepatan Model (Test F)

**Table 8. Uji Ketepatan Model (F Test)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4977.838	8	622.230	48.411	.000 <sup>b</sup>
	Residual	1285.299	100	12.853		
	Total	6263.138	108			

a. Dependent Variable: Audit Judgement  
b. Predictors: (Constant), Fee Audit, Gender, Tekanan Ketaatan, Locus of Control, Kompleksitas Tugas, Pengalaman Audit, Etika Profesi, Skeptisme Profesional

**Source:** Data processed by the author, 2023

Based on table 8 above, the significance value is 0.00 which is smaller than 0.05. So this research model is feasible and can be continued to the t test.

### 4.4. Classical Assumption Test Results

#### a. Normality Test

**Table 9. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		109
Normal Parameters <sup>a,b</sup>	Mean	.000000
	Std. Deviation	3.44977096
Most Extreme Differences	Absolute	.080
	Positive	.048
	Negative	-.080
Test Statistic		.080
Asymp. Sig. (2-tailed)		.082 <sup>c</sup>

a. Test distribution is Normal.  
b. Calculated from data.  
c. Lilliefors Significance Correction.

**Source:** Data processed by the author, 2023

Based on the results of the normality test, it can be seen that the sig value comes from the Kolmogorov Smirnov table, which is 0.082, which means the value is > 0.05. It can be concluded that the observation data is normally distributed.

#### b. Multicollinearity Test

**Table 10. Multicollinearity Test Results**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Gender	.694	1.441
	Tekanan Ketaatan	.558	1.792
	Kompleksitas Tugas	.327	3.059

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Pengalaman Audit	.344	2.903
Locus of Control	.393	2.547
Skeptisme Profesional	.226	4.423
Etika Profesi	.264	3.792
Fee Audit	.422	2.371

a. Dependent Variable: Audit Judgement

Source: Data processed by the author, 2023

The provisions for the multicollinearity test assessment are when the VIF value is < 10, and the tolerance value is > 0.01. Based on the test, it shows that the value meets the criteria and research funds do not occur multicollinearity.

#### c. Heteroscedasticity Test

Table 11. Heteroscedasticity Test Results

Coefficients <sup>a</sup>		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.832	1.038		1.765	.081
	Gender	.032	.069	.055	.468	.641
	Tekanan Ketaatan	.006	.064	.012	.095	.925
	Kompleksitas Tugas	.107	.100	.181	1.065	.290
	Pengalaman Audit	.146	.083	.293	1.774	.079
	Locus of Control	-.087	.079	-.172	-1.110	.270
	Skeptisme Profesional	-.100	.098	-.208	-1.019	.310
	Etika Profesi	-.017	.085	-.038	-.203	.840
	Fee Audit	-.007	.077	-.013	-.086	.932

a. Dependent Variable: ABS\_RES

Source: Data processed by the author, 2023

Based on testing for all variables, it shows a significance value of > 0.05. This indicates that the observational data used for research escapes the symptoms of heteroscedasticity.

#### d. Test the Coefficient of Determination

Table 12. Results of the Coefficient of Determination

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.892 <sup>a</sup>	.795	.778	3.58511	2.383

a. Predictors: (Constant), Fee Audit, Gender, Tekanan Ketaatan, Locus of Control, Kompleksitas Tugas, Pengalaman Audit, Etika Profesi, Skeptisme Profesional

b. Dependent Variable: Audit Judgement

Source: Data processed by the author, 2023

The coefficient of determination based on the value of the adjusted R square, it shows an Rsquared value of 0.778 or 77.8%. This shows that the percentage of independent variables in explaining the dependent variable in this study is 77.8%. The remaining 22.2% is explained by other variables outside the research model.

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### 4.5. Hypothesis Test

Table 13. Test Results (t)

Coefficients <sup>a</sup>		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.664	1.715		.387	.700
	Gender	.164	.113	.079	1.448	.151
	Tekanan Ketaatan	.048	.106	.027	.451	.653
	Kompleksitas Tugas	.021	.166	.010	.127	.899
	Pengalaman Audit	.017	.136	.010	.128	.898
	Locus of Control	.162	.130	.090	1.243	.217
	Skeptisme Profesional	.343	.162	.201	2.114	.037
	Etika Profesi	.496	.140	.314	3.555	.001
	Fee Audit	.571	.128	.312	4.466	.000

a. Dependent Variable: Audit Judgement

Source: Data processed by the author, 2023

Based on the *t* test, it can be explained the results of the research hypothesis sebagai berikut: (1) Gender Variable (X1) has no effect on Audit Judgment (Y) in this case illustrates that gender conditions between male and female auditors do not influence audit judgment; (2) Obedience pressure variable (X2) has no effect on audit judgment (Y) Based on the results of testing the hypothesis of the effect of compliance pressure on audit judgment, the research hypothesis is rejected; (3) The Task Complexity Variable (X3) has no effect on Audit Judgment (Y) This means that the level of complexity of the auditor's duties does not affect audit judgment. Thus the hypothesis  $H_a$  is rejected; (4) Audit Experience variable (X4) has no effect on Audit Judgment (Y) because the significant value obtained is  $> 0.05$ . This means that the auditor's experience level also does not affect the act of determining audit judgment. Thus the hypothesis of experience level influencing audit judgment is rejected; (5) Locus of Control variable (X5) has no effect on Audit Judgment (Y). variable locus of control of an auditor, empirically does not affect audit judgment. Thus the hypothesis influencing audit judgment is rejected; (6) The Professional Skepticism variable (X6) has a significant effect on Audit Judgment (Y) Based on Hypothesis test results show that the professional skepticism variable is a variable that can influence audit judgment. In this case professional skepticism describes the level of persistence of an auditor who has a high curiosity attitude to explore audit evidence that can influence audit judgment; (7) The Professional Ethics Variable (X7) has a significant effect on Audit Judgment (Y), in this case the attitude of an auditor must be able to maintain professional ethics in carrying out the audit process which in the end can influence audit judgment; and (8) The Audit Fee variable (X8) has a significant effect on Audit Judgment (Y) this condition can illustrate that audit judgement decisions, apart from being influenced by professional skepticism and professional ethics, are also naturally influenced by the amount of audit fees. That is, with an attitude of professional skepticism, upholding professional ethics, naturally to obtain audit quality requires appropriate audit fees. Thus the results of this study determine the determinants of audit judgment represented by professional skepticism, professional ethics, and the size of audit fees.

## 5. CONCLUSION, IMPLICATION AND LIMITATION

### 5.1. Conclusion

The research was conducted to analyze the influence of gender, obedience pressure, task complexity, audit experience, locus of control, professional skepticism, professional ethics and audit fees for audit judgement. Based on the results of hypothesis testing, it can be concluded that the variables that influence audit judgment are professional skepticism, professional ethics, and the amount of audit fees. For the environmental conditions of accounting practice in Indonesia, represented by an accounting firm in the Big City of Surabaya, East Java Province, Indonesia.

### 5.2. Implications

Based on the findings of this study, the implications for the world of practice, accountants, business practitioners, and the environment in related communities are: important factors in developing the professionalism of auditors, it is necessary that

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auditors have an attitude of professional skepticism, and adhere to the rules and norms of accountant examination contained in the code of ethics for auditing accountants, as well as the fairness of the amount of Audit Fees, depending on the scope of examination resulting from the results of the audit through professional skepticism and professional ethics.

### AUTHOR CONTRIBUTIONS

Conceptualization: Harmono, Erza Aditia Herlambang. Corresponding Author : Harmono. Data curation: Harmono, Erza Aditia Herlambang. Formal analysis: Harmono. Funding acquisition: Erza Aditia Herlambang, Harmono. Investigation: Harmono, Erza Aditia Herlambang, Gaguk Apriyanto. Methodology: Harmono, Gaguk Apriyanto, Erza Aditia Herlambang. Project administration: Erza Aditia Herlambang, Harmono. Resources: Erza Aditia Herlambang, Harmono. Software: Erza Aditia Herlambang, Harmono. Supervision: Harmono, Gaguk Apriyanto. Validation: Harmono: Writing – original draft: Harmono, Erza Aditia Herlambang. Writing – review & editing: Harmono.

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