**LAPORAN PENELITIAN**

# The Influence of Experience Auditor, Obedience, pressure and Task Complexity to Audit Judgment


Disusun Oleh:

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**SEKOLAH TINGGI ILMU EKONOMI Y.A.I**

**2017**

**LEMBAR IDENTITAS PENGESAHAN LAPORAN HASIL PENELITIAN**

| | |
|---|---|
| 1. Judul Penelitian | : The Influence of exprience Auditor, Obedience Pressure and Task Complexity to audit judgment |
| 2. Bidang Ilmu | : Ekonomi Akuntansi |
| 3. Ketua Penelitian | |
| a. Nama Lengkap | : Wiwik Pratiwi, SE, M.M, M.Ak, Ak, CA, ACPA |
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| 4. Anggota Peneliti | : Dina Kurniasih |
| 5. Lokasi Penelitian | : Jakarta |
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Ketua LPPM

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**FORMULIR PENILAIAN USULAN PENELITIAN**
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Program Studi : Akuntansi S-1
Judul Penelitian : The Influence of exprience Auditor, Obedience Pressure and Task Complexity to audit judgment
Ketua Peneliti : Wiwik Pratiwi, SE, M.M, M.Ak, Ak, CA, ACPA
Bidang Ilmu : Ekonomi Akuntansi
Jumlah Tim Peneliti : 2 Orang
Jangka Waktu Penelitian : 6 Bulan
Biaya Penelitian : Rp 5.500.000,-

**KRITERIA PENILAIAN USULAN PENELITIAN**

| No | Kriteria | Acuan | Nilai Maks | Nilai |
|---|---|---|---|---|
| 1 | Kejelasan Perumusan Masalah | - Kontribusi pada Keilmuan | 15 | 15 |
| | | - Tinjauan Pustaka | | |
| | | - Perumusan Masalah | | |
| 2 | Orientasi Penelitian | - Sesuai tema dengan Judul | 25 | 15 |
| | | - Orisinalitas | | |
| | | - Kemuktakhiran | | |
| 3 | Rekam Jejak ( Track Record) dari Peneliti Utama | - Kesesuaian penelitian dengan rekam jejak dari peneliti utama | 5 | 10 |
| 4 | Metode Penelitian | - Pola pendekatan ilmuah | 15 | 15 |
| | | - Kesesuaian Metode | | |
| 5 | Luaran Penelitian | Hipotesis Baru | 10 | 10 |
| | | Metode Baru | 10 | 5 |
| | | - Materi Baru | 10 | 5 |
| | | - Informasi / Desain Baru | | |
| 6 | Kelayakan Sumberdaya | - Peneliti | 10 | 10 |
| | | - Teknisi | | |
| | | - Laboratorium dan Peralatan | | |
| | | - Rencana Jadwal Kerja | | |
| | | - Rencana Biaya | | |
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Jakarat, 13 September 2017
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# SEKOLAH TINGGI ILMU EKONOMI Y.A.I
# PERPUSTAKAAN

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## SURAT KETERANGAN

No.: 28 /Perpus-STIE Y.A.I/Dos/VIII/2018

Yang bertanda tangan di bawah ini Kepala Perpustakaan STIE Y.A.I menerangkan bahwa pada tanggal 27 Agustus 2018 telah menerima laporan hasil penelitian dosen tetap STIE Y.A.I yang berjudul "THE INFLUENCE OF EXPERIENCE AUDITOR, OBEDIENCE PRESSURE AND TASK COMPLEXITY TO AUDIT JUDGMENT (IN SOME PUBLIC ACCOUNTANT FIRM IN CENTRAL JAKARTA)," dengan peneliti :

Ketua : Wiwik Pratiwi, S.E. M.M., M.Akt., Ak., CA, ACPA

Anggota : Dina Kurniasih (NIM 2013031270)

Selanjutnya laporan penelitian tersebut didokumentasikan di perpustakaan dan dapat diakses secara onlne melalui website Perpustakaan STIE Y.A.I (https://lib-stie.yai.ac.id/index.php).

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Jakarta, 27 Agustus 2018

Kepala Perpustakaan,

Deby Husdafianti, S.S.

# CHAPTER 1

# INTRODUCTION

## A. Research Background

Along with the rapid development of the business world many entrepreneurs who want to develop various businesses. Currently the competition in the business world is increasing along with various types of industries. Various ways are done to survive in the midst of such a tight competition. Companies can not compete just by showing high profits, but the fairness of the financial statements is much more important. Efforts that are often done by the company is to conduct audits of financial statements by an independent third party, in this case a public accountant. This can not be separated from the increasing number of parties who need financial reports of the results of the audit that can be trusted. Services from public accountants working in public accounting firm is needed to assess whether a company's financial statements are presented fairly and can be accountable.

Audit is a process for collecting and evaluating evidence of information to determine and report the degree of conformity between the information and the predefined criteria. Audits should be conducted by a competent and independent person (Elder, Randal, J,

et al (2010: 4) Independent parties who have the authority to audit financial statements are public accountants or external auditors External auditors or public accountants usually work under the auspices of an Office Public Accountant.

The importance of roles and great confidence in the profession of public accountants requires public accountants to pay attention to audit judgment it produces. To perform the audit task, an audit judgment is required when the auditor collects evidence at different times and integrates the information from the evidence. If an auditor misjudged judgment, it will affect the accuracy of the final opinion on the fairness of the financial statements. As mentioned by Standard Accountant Professional Standard (SPAP) section 341 that in carrying out the audit process, the auditor will provide opinions with judgment based on the events experienced by a business entity in the past, present and in the future.

Some cases of audit failure occur in many parts of the world, starting from the case big Enron in 2001 which also involves a large KAP Arthur Enderson in an attempt to manipulate the company's earnings. Also followed by Satyam Computer Service case in 2009 in India who committed fraud by using false documents, falsifying bank accounts and hiding evidence to inflate earnings. PriceWaterhouse Cooper as Satyam's auditor for the past 8 years was also considered to be involved and failed to perform its

audit duties. The big new accounting case unveiled in 2015 overwrites the big company in Japan that is Toshiba. The company has been proven to inflate earnings since 2008. In Toshiba's case, some of the company's top executives are involved and systematically so that Toshiba's external auditor Ernst & Young, one of the Big Four's Big Four KAPs, can not detect the fraud. Some cases of failed audits provide questions about how the performance of external auditors has been so far in determining considerations and opinions. To avoid audit failure, proper judgment is required throughout the audit process. The accuracy of the auditor's judgment will affect the quality of the audit result and the auditor's opinion.

According to Hogart (1992) in Jamilah, et al (2007) defines judgment as a cognitive process which is a decision-making behavior. Judgment is an ongoing process of obtaining information (including feedback from previous actions), choice of acting or inaction, acceptance of further information. The judgment process depends on the arrival of information as a process of unfolds. The arrival of information not only affects the choice, but also influences the way that choice is made.

Research conducted by Lehman and Norman (2006) in Mabruri and Winarna (2010), on the influence of experience and complexity of issues and audit judgment, determines that the

expertise auditor will more clearly detail the problems encountered than inexperienced auditors, which will affect the judgment auditor. This is reinforced by Haynes et al (1998) in Herliansyah and Ilyas (2006) who found that audit experience that the auditor has has a role in determining the judgment taken so as to improve audit quality (Mabruri and Winarna 2010).

Looking at the results of research conducted (Kadek, Edy, and Nyoman 2014) states that the experience of auditors affect the audit judgment. While research (Fitria 2017) states that the auditor's experience has no effect on audit judgment.

In an organization usually will appear pressure of obedience. Pressure it affects the auditor in performing its duties, one of which is in audit judgment. Hartanto (1999) also stated that the pressure of obedience affects audit judgment. The theory of obedience states that the individual who has power is a source that can influence the behavior of others with the command given. This is due to the existence of power or authority which is the form of legitimate power.

If an auditor discloses the information but the information do not want to be published by the client it will cause a conflict between the auditor and the client. The conflict will be a professional standard dilemma when the auditor is required to make

decisions relating to independence and integrity with possible economic rewards on the other (Windsor and Askhanasy, 1995). Because the auditor should be socially responsible to the society and profession, rather than prioritizing pragmatic interests or pragmatic personal or economic interests, the auditor often faces a dilemma with the auditor's professional standards in his decision making (Sasongko 2003).

If an auditor gets pressure from the supervisor then the judgment judgment taken will be inaccurate because in producing a judgment, the auditor who gets the order will tend to fulfill the wishes of the boss despite being against the professional standards of public accountants. Auditor with this type will not take the risk because it opposes the boss's orders and the client's request and the auditor will be dysfunctional. According to research results (Julia and Sunanda 2015) states that obedience pressure negatively affects judgment audits. Compared to the inverse of research (Merry 2014) said that the pressure of obedience had no positive effect on the judgment audit.

In addition, task complexity can also affect audit performance in making a judgment. Aryawati and Martani (2000) argue that the complexity of the audit assignment can be used as a tool to improve the quality of work. This may affect the auditor in achieving the audit

results. Characteristics of unstructured tasks have an impact on audit considerations (Rong-Ruey et al., 2006).

Bonner (1994) suggests there are three basic reasons why testing of task complexity for an audit situation needs to be done. First, the complexity of this task is thought to have a significant effect on the performance of an auditor. Second, certain decision-making tools and techniques are alleged to have been conditioned in such a way that researchers understand the oddity with the complexity of audit tasks. Third, an understanding of the complexity of a task can help the company's audit management team find the best solutions for audit staff and audit tasks. The quantity of information the auditor will obtain in an audit work is very complex. The large amount of information that needs to be processed and the stages of work to be done to complete a job indicate the level of task complexity that the auditor is dealing with. A judgment is required to select information. From the various statements of the above researchers, it can be said that the complexity of the task affects auditor's audit judgment.

According to research conducted (Angle et al, 2017) the complexity of the task has no effect on audit judgment. Meanwhile, according to research (Reni 2015) task complexity has a significant positive effect on audit judgment.

The existence of inconsistency from the results of previous research on audit judgment in Indonesia. This is because judgment auditor is a subjective consideration of an auditor and highly dependent on individual perception about a situation, so require additional empirical evidence about factors that influence auditor in making a judgment.

Based on the background of the above description, the researchers raised the title " **THE INFLUENCE OF EXPERIENCE AUDITOR, OBEDIENCE PRESSURE AND TASK COMPLEXITY TO AUDIT JUDGMENT (IN SOME PUBLIC ACCOUNTANT FIRMS IN CENTRAL JAKARTA)** "

## B. Problem Identification

Based on the research background, Author formulates the problem as follows :

1. Supposedly there is an influence of Experience Auditor to Audit Judgment.
2. Supposedly there is an influence of Obedience Pressure to Audit Judgment.
3. Supposedly there is an influence of Task Complexity to Audit Judgment.
4. Supposedly there is an influence of Time Budget Pressure to Audit Judgment.

5. Supposedly there is an influence of Locus of Control to Audit Judgment.
6. Supposedly there is an influence of Independency to Audit Judgment.
7. Supposedly there is an influence of Gender to Audit Judgment.
8. Supposedly there is an influence Knowledge to Audit Judgment.
9. Supposedly there are influences of experience auditor, obedience pressure, task complexity, time budget pressure, locus of control, independency, gender, knowledge to audit judgment

## C. Scope Of Research

By discussing issues related research audit judgment which has a specific purpose, and there are factors that affect the Audit Judgment in the identification of problems listed above, the researchers limited the study on independent variable consisting of experience auditor, obedience pressure, task complexity, time budget pressure, locus of control, independency, gender, knowledge which has an influence on the audit judgment. This study aimed to analyze the causal relationship that is used to describe the influence of the independent variables, namely experience auditor, obedience pressure, task complexity with the dependent variable of audit judgment.

The period data of research data captured in 2018. The sample used in this research is Public Accountant Firms in Central Jakarta.

## D. Problem Statement

Based on the theoretical background that mentioned before, so the problem which will be research are:

1. Does Experience Auditor influence Audit Judgment?
2. Does Obledience Pressure influence Audit Judgment?
3. Does Task Complexity influence Audit Judgment?
4. Do Experience Auditor, Obledience Pressure, Task Complexity influence Audit Judgment simultaneously?

## E. Research Objectivity

According to the problem statement in previous paragraph, the purposes of this research are:

1. To analyze the influence of experience auditor on audit judgment
2. To analyze the influence of obedience pressure on audit judgment
3. To analyze the influence of task complexity on audit judgment
4. To analyze the influence of independent variables (experience auditor, obedience pressure, and task complexity) on audit judgment (dependent variable)

## F. Research Contribution

The research contributions from this research are:

**1.Theoretical Aspect**

The results of this study are expected to provide knowledge about the influence of the influence of the auditor's experience, the pressure of obedience and the complexity of the resulting task. In addition, the authors can also know the actual application of the theory obtained from lectures with existing practices in the field.

**2. Practical Aspect**

a. This research has a purpose to give an auditor about the influence of experience auditor, obledience pressure, and task complexity to audit judgment.

a) b. This research also has a purpose of graduate requirement for the researcher from Program at Accounting S1 Program at Sekolah Tinggi Ilmu Ekonomi Y.A.I

c. For The Collection of Accounting Library, Aside from being beneficial for various parties, the result of this research is also expected to increase the number of existing accounting library collection.

# CHAPTER II

# LITERATURE REVIEW AND HYPOTHESIS

## A. Theoritical Background

This chapter will describe the theory behind this study. The theory will also support the hypothesis formulation, and will help in analyzing the result obtained.

### 1. Attribution Theory

Attribution theory is a theory that explains about one's behavior caused by internal and external factors. Internal factors (dispositional) such as nature, self-perception and external factors such as the presence of pressure or certain circumstances that force a person to perform certain actions as well. Attribution theory is probably the most influential contemporary theory with implications for academic motivation (Weiner 1980- 1992). This means that Attribution is the most influential contemporary theory with implications for academic motivation. This may imply that this theory includes behavioral modification in the sense that it emphasizes the idea that learners are highly motivated with pleasant results to be able to feel good about themselves. The 4 criteria we use to decide whether the behavior can be attributed to a person does not come from external causes (situational) (Kelley 1967): 1. Distinctiveness, that behavior can be distinguished from

the behavior of others when faced with the same situation 2. Consensus, ie if others agree that behavior is governed by some personal characteristics 3. Consistency, ie the same behavior in one's actions over time (consistent).

## 2. Audit

### 2.1 Definition of Audit

An audit is an act that compares between actual facts or circumstances with the circumstances that should exist. Basically the audit aims to assess whether the implementation is in accordance with what has been set out in the regulation and assess or see whether the existing is in accordance with the circumstances that should exist.

According to Randal J. Elder, Mark S. Beasley, Alvin A. Arens who was translated by Amir Abdi Jusuf (2012: 4), defines auditing as follows:

"Collecting and evaluating evidence about information to determine and report the degree of conformity between such information and the criteria that have been determined. The audit shall be performed by a competent and independent person".

Furthermore, Randal J. Elder, Mark S. Beasley, Alvin A. Arens argues that the definition has the essential elements described below:

1) Defined information and criteria

2) Collecting and evaluating evidence.

3) Competent and independent.

4) Reporting.

For more details about the important elements are as follows:

1. Information and predefined criteria.

For auditing information should be available in a verifiable form and some standards (criteria) that the auditor may use to evaluate the information, the criteria for evaluating the information also vary, depending on the information being audited.

2. Collect and evaluate evidence.

The evidence is any information that the auditor uses to determine whether the information being audited is stated in accordance with established criteria.

3. Competent and independent.

The auditor must be qualified to understand the criteria used and must be competent to know the type and amount of evidence to be collected in order to reach the right conclusions after examining the evidence. In addition, auditors strive to maintain a high level of independence to maintain the trust of users who rely on their reports.

4. Reporting.

Reports like these, have different attributes, but all must tell readers about the degree of conformity between the information and the predefined criteria.

According to Sukrisno Agoes (2014: 4), the notion of auditing is as follows:

"Auditing is an audit conducted critically and systematically by an independent party to the financial statements prepared by management, together with the accounting records and supporting evidence, in order to provide an opinion on the fairness of the financial statements".

Meanwhile, according to Mulyadi (2008: 9) Understanding Auditing is "

"Auditing is a systematic process of objectively obtaining and evaluating evidence of statements about economic activities and events in order to establish the degree of conformity between the statements and the predetermined criteria, and the delivery of the results to users who interested ".

Understanding the auditing expressed Amin Widjaja Tunggal explains that the so-called systemati process is a series of steps or procedures are logical, structured, and organized to obtain and evaluate the existence of inspection (proof) impartial and prejudiced, whether for individuals or entities that make the

information in the report finance. Information created by individuals or entities is identified and compared against predetermined criteria ie standards used as a basis for assessing information in financial statements or statements that have been made later after completion than submitted results in the form of a written report showing the degree of compatibility between assertions and criteria has been assigned to the parties concerned that those who use (or rely) the auditor's findings. In the business environment, they are shareholders, management, creditors, government offices, and the wider community.

Based on the above definitions it can be concluded that the audit is an activity that is done critically and systematically to obtain evidence and evaluate the evidence that has been prepared by management to know the fit between the statements with the criteria that have been set, to deliver the results - audit report results to users who are interested both internal and external manajamen.

**2.2 Type of audit**

As for Mulyadi (2008: 30) states that the type of audit consists of three groups, namely:

1) Financial Statement Audit

2) Compliance Audit

3) Operational Audit

For more details about the type of audit are as follows:

1. Financial Statement Audit

Audit of financial statements is an audit conducted by an independent auditor of the financial statements presented by his client to express an opinion about the fairness of the financial statements. In this financial report, the independent auditor assesses the fairness of the financial statements on the basis of conformity with the accounting principles generally accepted.

2. Compliance Audit

Compliance Audit is an audit whose job it is to determine whether that is audited in accordance with certain conditions or rules. Compliance audits are common in government.

3. Operational Audit

Operational audit is a systematic review of the activities of the organization or part thereof, in relation to a particular purpose. Tujuam from operational audit are:

a. Evaluate performance

b. Identify opportunities for improvement

c. Make recommendations for improvement or further action. "

According to Randal J. Elder, Mark S. Beasley, Alvin A. Arens converted bahasakan by Amir Abdi Jusuf (2012: 16) audit

can be divided into 3 types based on the type of examination is as follows:

1. Operational Audit.
2. Audit of Obedience.
3. Audit of Financial Statements.

Of the three types of audits can be described as follows:

1. Operational Audit

Operational Audits are audits that evaluate the efficiency and effectiveness of each part of the organization's operating procedures and methods. At the end of an operational audit, management usually expects suggestions to improve operations. In an operational audit, review or review is not limited to accounting, but may include evaluation of organizational structure, computer operations, production methods, marketing, and all other areas in which the auditor controls it.

2. Audit of Obedience

Audit of compliance is an audit conducted to determine whether the audited party follows certain procedures, rules or conditions stipulated by a higher authority. The results of obedience audits are usually reported to management, not to external users, as management is the main group concerned with the level of compliance with the procedures and regulations

outlined. Therefore, most of these types of jobs are often performed by auditors working in the organizational unit.

3. Audit of Financial Statements

Done to determine whether the financial statements (verified information) have been declared in accordance with certain criteria. Typically, the applicable criteria are generally accepted accounting principles (GAAP). As companies get more complex, it is no longer enough for auditors to focus solely on accounting transactions. The auditor must also understand the entity and the environment in depth. This understanding includes knowledge of the client industry following the regulatory environment and its operations, including external relationships, such as with suppliers, customers, and creditors.

According to Sukrisno Agoes (2012: 10) Judging from the extent of the audit, the audit can be distinguished on:

1. General Audit (General Audit)
2. Special Examination (Special Audit)

From both the extent of the audit can be described as follows:

1. General Audit (General Audit)

A general inspection of financial statements by independent KAP with the aim of providing an opinion on the fairness of the financial statements as a whole. The inspection must be in accordance with the standards of Professional Public

Accountant and pay attention to the code of ethics of accountant Indonesia, KAP ethics rules that have been ratified the Indonesian Institute of Accountants and quality control standards.

2. Special Examination (Special Audit)

A limited audit (in accordance with Auditee's request) conducted by an independent KAP, and at the end of the audit the auditor does not need to give an opinion on the fairness of the financial statements as a whole. Opinions given are limited to the particular post or matter being examined, since the audit procedures performed are also limited. For example KAP is required to check whether there is any fraud on the company's receivables collection. In this case the audit procedure is limited to check receivables, sales and cash receipts. At the end of the audit KAP only gives an opinion whether there is any fraud or not to the collection of accounts receivable in the company. If indeed there is cheating, how big the amount and how the modus operation.

## 2.3 Types of Auditor

Alvin A.Arens, Randal J.Elder, Mark S. Beasley who was translated by Amir Abdi Jusuf (2012: 15) put forward three types of auditor, namely:

1. Public Accountant Firm (KAP)
2. Government Internal Auditor

3. Tax Auditor

Of the three types of auditors above can be explained as follows:

1. Public Accountant Firm (KAP)

KAP is responsible for auditing historical financial statements published by all open-ended companies, most large companies and many companies and smaller non-commercial organizations. Due to the wide range of users of audited financial statements in the Indonesian economy and the familiarity of business and other users, it is common to use the term auditor and KAP with the same meaning, although there are several types of auditor. The KAP term reflects the fact that the auditor who expressed the audit opinion on the financial statements should have a license as a public accountant. KAP is often called an external audit or independent audit to distinguish it from internal auditing.

2. Government Internal Auditor

The government's internal auditor is an auditor working for the Financial and Development Supervisory Agency (BPKP) to serve the government's needs. The primary portion of the BPKP audit is to be mobilized to evaluate the operational efficiency and effectiveness of various government programs. Audit of BPKP is also highly appreciated in the audit profession.

3. Tax Auditor

The Directorate of Taxes is responsible for enforcing tax regulations. One of its primary responsibilities is to audit the taxpayer's SPT to determine whether the SPT has complied with applicable tax regulations. This audit purely follows compliance audit. An auditor who performs the examination is called a tax auditor.

According to Mulyadi (2008: 63) based on group or audit performer, the type of audit is divided into 4 namely:

1. External Auditor
2. Internal Audit
3. Tax Auditor
4. Government Auditor

Of the four groups or audit executors above can be explained as follows:

1. External Auditor: External / independent auditor works for Public Accounting Firm whose status is outside the company structure that they audit. Generally, external auditors produce reports on Financial audits.

2. Internal Audit: Internal Auditors work for the companies they audit. Management audit reports are generally useful for audited company management. Therefore the internal auditor's task is

usually to audit the management that includes the audit compliance.

3. Tax Auditor: tax auditor in charge of conducting inspection compliance ketataatn taxpayers who audited against applicable tax laws.

4. Government Auditor: The task of government auditors is to assess the fairness of financial information compiled by government institutions. In addition, audits are also conducted to assess the efficiency, effectiveness, and economization of program operations and the use of government goods, often audits of compliance with government regulations. Government auditing can be carried out by the Audit Board (BPK) or the State Audit Board (BPKP).

According to Abdul Halim (2015: 8) audit classification based on audit executor is divided into 3 namely:

1. External Auditing
2. Internal Auditing
3. Public Sector Auditing

From audit classification based on audit executor above can be explained as follows:

1. External Auditing

External auditing is a sosal control that provides services to meet information needs for outside firms in audit. The auditor is

an independent external party. A party outside of an independent company is a public accountant who has been acknowledged by the authorities to carry out the task.

2. Internal Auditing

Internal auditing is an organizational control that measures and evaluates organizational effectiveness. Information generated, shown for manajamen organization itself. Internal auditors are responsible for the internal control of the company for the achievement of efficiency, effectiveness, and economics as well as adherence to policies taken by the company.

3. Public Sector Auditing

Public sector audit is a control over government organizations that provide services to the public, such as central government and local government. Audits may include audits of financial statements, compliance audits, or operational audits. The auditor is a government auditor and paid by the government. "

According to Abdul Halim (2015: 11) Auditors assigned in auditing are generally classified into three groups:

1. Internal Auditor
2. Government Auditor
3. Independent Auditor (Public Accountant)

From the classification of tasks in the audit as described above can be explained as follows:

1.Auditor Internal

Internal auditors are employees of a company in which they conduct an audit. The purpose of internal auditing is to assist management in carrying out their responsibilities effectively. Internal auditors are primarily concerned with operational audits and compliance audits.

2. Government Auditor

A government auditor is an auditor working in a government agency whose main task is to audit the financial accountability of various organizational units within government. Auditing is carried out by government auditors who work in BPKP and BPK.

3. Independent Auditor (Public Accountant)

An independent auditor is an individual practitioner or member of a public accounting firm that provides auditing professional advice to clients. Clients may be profit-oriented business enterprises, nonprofit organizations, government agencies, or individual individuals. In addition, the auditor also sells other services that include tax consultancy, management consultancy, accounting system preparation, financial reporting, and other services. The independent auditor according to his

name should work independently to the client at the time of conducting the audit or when reporting the audit results. The independent auditor does his work under a public accounting firm.

## 2.4 Auditor's Report

The auditor shall be responsible for controlling the audit report. The auditor should consider the type of opinion for what type of opinion to issue. The consideration to determine the fairness of the financial statements is adjusted to the conditions occurring within a company.

The audit report has several categories, there are four categories of audit reports according to Amin Widjaja Tunggal (2011: 181), namely:

1. Unqualified Standard Report
2. Unqualified Reports with explanatory paragraphs and word modifications
3. With Exception
4. Not Giving Opinion or Opinion Unfair.

According to Amin Widjaja Tunggal (2011: 173) the standard of an unqualified audit report has seven separate sections:

1. Report Title.
2. Address of Audit Report.
3. Opening Paragraph.
4. Scope Paragraph.

5. Opinion Paragraph.

6. Signature.

7. Date of Audit Report.

From the standard of the unqualified audit report above can be explained as follows:

1. Report Title. The audit standard requires that the report be titled and the title includes an independent word. For example the appropriate title is "independent auditor's report" or "independent accountant's opinion". These requirements affirm to the use of financial statements that the audit is unbiased in all aspects.

2. Address of Audit Report. Reports are usually addressed to companies, shareholders, or directors. In the last year, the report is usually addressed to the board of directors and shareholders to identify that auditors are independent of the company.

3. Opening Paragraph. The first paragraph of the report consists of three things: First, it contains a simple statement that the KAP has completed the audit. This intends to distinguish this report from the compilation of the review report. Second contains a list of financial statements to be audited including the balance sheet date and the accounting period for profit / loss and cash flow reporting. The three opening paragraphs state that this report is the responsibility of the management and the auditor's responsibility is to provide an opinion on the report based on the audit.

4. Scope Paragraph. The scope paragraph is a factual statement of what the auditor does in the audit of the scope paragraph states that the audit is designed to obtain reasonable certainty that the financial statements are free of material misstatement.

5. Opinion Paragraph. The last paragraph in the standard report states the auditor's conclusion based on the audit results. This section of the report is so important that all audit reports refer to the auditor's opinion. Paragraph opinion is shrouded in the form of opinion and not revelation or absolute fact or guarantee.

6. Signature. Name of Public Accountant, license number of public accountant, and license number of public accounting firm.

7. Date of Audit Report. The exact reporting date is one that should be addressed in the audit procedures in the field. This date is important for karana report users to indicate the last date of the auditor's accountability in reviewing the important events occurring after the date of the financial statements.

The conditions that need to be met by Amin Widjja Tunggal (2011: 179) are as follows:

1. All reports-balance sheets, profit / loss statements, retained earnings, and cash flows-are included in the financial statements.

2. Three common standards are followed in all assignments.

3. Appropriate evidence has been adequately accumulated and the auditor performs the assignment in a manner that enables him to ensure that all three fieldwork standards are met.

4. the financial statements are stated in accordance with generally accepted accounting principles in Indonesia. It also means that disclosures included in additional explanations in other sections of the finance are adequate.

5. There are no circumstances that require additional explanatory paragraphs or medications in the report.

Unqualified audit reports are published in different words with the standard report without exception. Unqualified audit reports with explanatory paragraphs or word modifications have also met adequate audit criteria and reasonable financial statements, but the auditor believes the need to provide additional information.

The main cause of the existence of an explanatory paragraph or word modification in the standard report without exception according to Amin Widjaja Tunggal (2011: 182):

1. Lack of consistent application of accounting principles on generally accepted accounting principles.

2. Doubt over business continuity.

3. The auditor approves the existence of the difference with the mandatory principles.

4. Emphasis on a thing.

5. Reporting involving other auditors.

Opinions with exceptions are different from unqualified opinions. The exception opinion report is a report that may result from a limitation of the scope of the auditor or the non-implementation of generally accepted accounting principles. The opinion report with exceptions may be used only when the auditor concludes that the overall financial statements are considered fair. If the financial statements are misleading because they are not stated in accordance with the financial position or results of operations and cash flows, the opinion given by the auditor is an unfair opinion. An overall report by the auditor is improperly stated that the auditor will not give an opinion. The difference between not giving and unfair opinion lies in the lack of knowledge. Therefore the auditor should have the knowledge that the financial statements are not reasonably stated to publish unfair opinions.

## 3. Audit Judgment

### 3.1 Definition of Audit Judgment

Judgment is an ongoing process of obtaining information (including feedback from previous actions), choice to act or not to act, acceptance of further information. The judgment process depends on the arrival of information as a process of unfolds. The arrival of information not only affects the choice, but also

influences the way that choice is made. Every step, in the incremental judgment process if continuous information arrives, new considerations and new choices will arise.

Jamilah, et al (2007) audit judgment is the auditor's policy in determining the opinion of the audit result which refers to the formation of an idea, opinion or estimate of an object, event, status, or other type of events. Judgment is highly dependent on individual perceptions of the fairness of existing financial statements.

According to Fitriana et al (2014), audit judgment is a consideration that affects audit documentation and opinion decisions made by the auditor. Audit judgment attaches to each stage of the audit process of financial statements, starting from acceptance of audit engagement, audit planning audit implementation and audit reporting. Audit judgment is required in the audit process because the audit is not conducted on all evidence of transactions within the company but only an adequate sample. Based on the sample evidence the auditor will give an opinion on the company's audited financial statements, so it can be said that the audit judgment will determine the results of the audit (Sofiani and Tjondro, 2014).

Understanding audit judgment according to Alvin A.Arens et al translated by Amir Abdi Jusuf (2012: 55) is:

"Judgment auditor is a personal judgment or an auditor's perspective in responding to information related to audit responsibilities and risks that will be faced by the auditor, which affects the making of the auditor's final opinion on the financial statements of an entity or other type that refers to the formation of ideas, or estimates of the object , events, and circumstances or other types of phenomena or personal considerations. The auditor's personal judgment may be influenced by a variety of factors, one of which is the factor of individual behavior. "

Auditing is analytical, critical (questioning), investigative (investigating) the form of assertion. Auditing is rooted in the logical prisms that underlie its ideas and methods. Therefore judgment in auditing is an important process and can not be released in auditing (Fitriani and Daljono, 2012). In audit work, judgment is an activity always used auditor in every audit process, for that auditor should continue to hone their judgment. Exactly whether or not the judgment auditor determines the quality of audit results and opinions that will be issued by the auditor.

Based on some of the pnegertian described above, the audit judgment can be interpreted as an auditor's policy in

determining opinions on audit results based on information about an event, status, and other events.

### 3.2 Audit Judgment Process

Judgment auditor is necessary because the audit is not conducted on all the evidence, because it will take a long time and cost is not small, so it is not efficient. This evidence is used to express an opinion on the financial statements. Audit judgment required four stages in the audit process of the financial statements, namely acceptance of engagement, audit planning, audit implementation, and audit reporting (Mulyadi 2008: 96). The explanation of the judgment audit process is as follows:

1) Acceptance of Engagement

2) Audit Planning

3) Implementation of Audit Testing

4) Audit Reporting

To be more clear from the four judgment audit processes, the following explanation:

1. Acceptance of Engagement

When the auditor receives an audit engagement, it must audit the judgment on several aspects of management integrity, independence, objectivity, ability to use professional proficiency with accuracy and ultimately the decision to accept or not an audit engagement.

2. Audit Planning.

At the time of the planning stage of the audit, the auditor should recognize the risks and materiality of a certain account balance. Judgment at this stage is used to determine audit procedures which are subsequently executed, since judgment in the early stages of the audit is determined on the basis of consideration at the level of materiality foreseen.

3. Implementation of Audit Testing

In relation to the financial statements, judgments that are damaged by the auditor will affect the opinion of an auditor regarding the fairness of the financial statements. There are various factors forming an auditor's opinion about the reasonableness of client's financial statements, namely the reliability of the client's internal control system, the suitability of accounting transactions with generally accepted accounting principles, the presence or absence of audit restrictions by the client and consistent recording of accounting transactions. Therefore, it can be said that judgment is a central activity in carrying out audit work.

4. Audit Reporting

Decision judgment generated by the auditor in completing the audit work gives a significant influence on the final conclusion (opinion) that will result. So indirectly it will also affect the exact or

inappropriate decision to be taken by outsiders who rely on audited financial statements as a reference.

### 3.3 Factors Affecting Audit Judgment

Many factors influence audit judgment, both technical and non technical Fitriani (2012) states that:

One example of technical factors such as environmental restrictions or audit timing. While non-technical factors such as aspects of individual behavior that denial can affect audit judgment are: gender, pressure ketaan, task complexity, experience, knowledge, and so forth.

An auditor in performing his duties makes audit judgment influenced by many factors, both technical and non technical.

According Fitriani (2012) states that:

"Audit Judgment is a consideration that affects documentary evidence and judgments made by the auditor."

judgment refers to the cognitive aspects of the decision-making process and reflects changes in evaluation, opinion and attitude. The quality of this judgment shows how well the performance in an auditor in doing its job.

According Jammilah et al (2007) suggests several objectives of audit judgment as follows:

1. Generate good and accountable Judgment from an auditor

2. An auditor adheres to standards in generating judgment for the client's interests.

**3.4 Audit Judgment Indicators**

These aspects of individual behavior are judged to greatly affect the making of audit judgment and have recently attracted the attention of accounting practitioners, researchers and academics alike. However, the increased attention is not matched by the growth of research in the field of behavioral accounting where in many studies it is not the main focus

Meyer 2001 in Jamilah et al (2007) suggests the existence of three dimensions of audit judgment, among others, as follows:

1) Judgment auditor regarding the level of matrealitas.

2) Judgment of auditors on audit risk level.

3) Judgment auditor on going concern.

**4. Experience Auditor**

**4.1 Definition Experience Auditor**

The experience of the auditor is the experience in auditing the report finance both in terms of time, number of assignments and types of companies ever handled According to Herliansyah and Meifida (2006) the auditor experienced will make better decisions compared to inexperienced auditors. To be able to measure the auditor's experience can be seen from the period of

duration of the auditor's work and the number of audit assignments it receives (Asih, 2006).

According Mulyadi (2008: 24) defines that:

"The experience of the auditor is a combined accumulation of all gained through interaction" According to Ashton in Jamilah et al (2007):

"The experience of the auditor is the ability of the auditor or auditor's accountant to learn from the mass events that are related to the intricacies of the audit or examination"

In the statement above, a person who performs the audit task is a person who really has adequate technical skills and training as an auditor and it can be said that the expertise and technical training obtained by the auditor from his experience of his long time as an auditor, the frequency of performing audit and education tasks sustainable.

**4.2 Auditor Experience Factors**

Auditors with more audit experience will find more errors and smaller error items than auditors with fewer experience. In addition, experienced auditors will consider the violations occurring.

According to Arens (2012: 289) said that:

"The engagement may require more experienced staff. CPA firms should staff all engagements with qualified staff. For low

acceptable audit risk clients, special care is appropiate in staffing, and the importance of professional skepticism should be emphasized. "

In addition Ida Suraida (2005) mentions that there are 2 factors of auditor experience that is:

a. The duration of the auditor works in the field of audit

b. Many of his audit assignments have been dealt with

Work experience has been seen as an important factor in predicting the performance of public accountants, so that experience is incorporated into a requirement to obtain a license to be a Public Accountant (SK Menkeu No. 17 / PMK.01 / 2008) regarding the services provided by a public accountant, namely:

"A public accountant shall have practical experience in the field of general audits of financial statements of at least 1000 (one thousand) hours in the last 5 (five) years and at least 500 (Five Hours) of hours leading and / or supervising a general audited audit engagement by the Leader / Leader of Partners KAP. "

From the above provision it is explained that being an experienced auditor must have 5 years or at least 500 hours in his / her working period as an auditor.

**4.3 Indicators of Auditor Experience**

From a statement regarding the experience of a person's duties, for each assignment, the Public Accounting Firm (KAP)

must assign qualified staff to receive a low acceptable audit risk with special attention should be paid to staffing, and the importance of professional skepticism in auditing. So it can be concluded that the experience of the tasks performed or the number of tasks that someone will do will increase and gain a lot of knowledge, so that the auditor's confidence will increase. If an auditor does a lot of audit work then he will get used to and will gain more knowledge.

According Mulyadi (2008: 23) there are three dimensions in the experience of auditors, including:

1. Professional Training
2. Education
3. Duration of Work.

**5. Obedience Pressure**

**5.1 Definition of Obedience Pressure**

Pressure of obedience is the kind of social influence pressure generated when individuals with direct orders of behavior of other individuals. An auditor is constantly confronted with an ethical dilemma involving choice between conflicting values. The pressure of obedience from superiors to check the financial statements and immediately must be audited, in which

case the client may affect the auditing process performed by the auditor.

Usually the pressure of obedience comes from a boss. The paradigm of obedience to power was developed by Milgram (1974), in theory it is said that subordinates who experience pressure of obedience from superiors will undergoes a psychological change from someone who behaves autonomically to an agent's behavior. Of course if so then the auditor will be depressed in carrying out its duties so that no longer behave independently. Apart from the supervisor's obsessive pressure of pressure can also come from the client. The client sometimes influences the auditor's auditing process. Client could have forced the auditor to conduct a standard action violation examination should be done. This can create a conflict of interest between the auditor and the client. If the auditor meets the demands of the client then it will breaking standards. Conversely, if the auditor is still applying the standard auditor profession and inspection standards, it does not rule out clients will terminate the assignment to the auditor. Because professional judgment based on individual values and beliefs, moral awareness plays an important role in final decision making (Hartanto, 1999).

If there is an order to behave deviate from the norm, this pressure of obedience results in variations in the auditor's

judgment and increases the likelihood of violation of norms or professional standards. Experiments that take into account top pressures for misbehavior due to a change in the ethical prospective are aligned with the change in role ranking in the organization. If at the beginning of his career the auditor is more concerned with the fulfillment of the tasks assigned to him, with a change in the role of organization there is also an ethical perspective. There is a tendency for focus shifts, from narrow (practice and audit quality) to broader emphasis on the profitability of the organization as this will affect the auditor's ability to maintain the organization's reputation in terms of independence and objectivity.

In such circumstances, the superior of the auditor may influence the auditing process performed by an auditor, the superior may pressure the auditor to take action in violation of inspection standards, the auditor will be in a conflict situation. Meeting client demands is against the standards. However, the auditor does not meet the demands of the client, the auditor may get client sanctions in the form of a possible termination of the assignment. (Jammilah: 2007)

**5.2 Obedience Pressure Factors**

According to Feuer Stein, et al translated by Niven (2008: 198) the factors that influence the level of compliance are:

a. Education

Education is a conscious and well-planned effort to create an atmosphere of learning and learning process so that learners actively develop their potential to have spiritual power of keagaaman, self-control, personality, intelligence, noble character, as well as the skills needed by him, society, nation and state. Client education can improve compliance, to the extent that education is an active education

b. Accommodation

An attempt must be made to understand the personality traits of the client that can affect compliance is the distance and time, usually people tend to lazy to do a place far away

c. Modification of Environmental and Social Factors

This means building social support from family and friends, support groups can be set up to help adhere to the programs.

d. Knowledge

Knowledge is the result of knowing and this happens after a person senses a particular object, from experience and research proven that knowledge-based behavior will be more lasting than behavior that is not based on knowledge.

According to his function knowledge is a great impulse to be curious, to seek reasoning, and to organize his experience.

The existence of an element of experience that was initially inconsistent with what the individual knew would be arranged, reorganized or modified in such a way, to achieve a consistent.

e. Age

Age is the age from the time of birth until the time will be birthday. The more age, the maturity and strength of a person will be more mature in thinking and working. In terms of trust, a more mature society will be more trustworthy than a person with a degree of maturity. This is due to the experience and maturity of his soul.

f. Family support

The family is the smallest unit of society consisting of two or more people, the bond of brotherhood or blood ties, living in one household interacting with one another, retaining one culture.

**5.3 Obedience Pressure Indicators**

Mangkunegara (2013: 39) states that the pressure of obedience is as follows:

"The pressure of obedience is a condition of tension that creates a physical and psychological imbalance, affecting the emotions, thinking processes and conditions of an employee, in this case the pressure is caused by the work environment in which he works."

According Mangkunegara (2013: 30) there are two dimensions in the pressure of obedience faced auditors, namely:

1) Orders from superiors

2) The client's desire to deviate from the professional auditor standard

**6. Task Complexity**

**6.1 Definition of Task Complexity**

Irwanti (2011) in Fitriana et al (2014) that the complexity of the task is the individual's perception of the difficulty of a task caused by the limited certainty and memory and the ability to integrate the problems that a decision maker possesses. External auditors are often confronted with many tasks in different quantities and types and are intertwined with one another. According Jamilah et al (2007), the difficulty level of task and task structure are two aspects of the compiler of task complexity. Level the difficulty of the task is generally attributed to the abundance of information about the task, while the task structure relates to whether or not information is available in relation to the job.

At the time of conducting examination in a proof then there should be information and evidence necessary inspectors to audit and support audit reports. Confusing tasks, irrelevant and

unstructured information, existing alternatives can not be defined, so the data can not be obtained and the output is unpredictable. The auditor feels that the audit task he faces is a complex task so that the auditor has difficulty in performing the task and can not make professional judgment. As a result judgment taken by the auditor becomes incompatible with the evidence obtained (Princess, 2015).

According to Iskandar, Zuraidah (2011: 33) defines:

"Complex tasks are ambiguously defined and difficult to measure objectively".

Auditors are always faced with many and different tasks and are interconnected with each other. There are several opinions that state the understanding of the complexity of the task itself is according to Wood in Jammilah (2007) states that:

"As a task consisting of many, different and interconnected parts of one another"

Cecillia (2007) defines the complexity of tasks:

"As a task consisting of many parts, different and interconnected with each other".

From this explanation the complexity of this study is defined as a complex task, consisting of many parts, different and interrelated with each other.

**6.2 Task Complexity Factors**

According to Iskandar Zuraidah (2011: 33) argued that the complexity of tasks in auditing is influenced by several factors:

a. The amount of information that is not relevant in the sense that information information is inconsistent with the events to be predicted.

b. There is a high ambiguity, namely the variety of outcomes expected from the auditing activities.

With regards to auditing activities, the high complexity of these audits may cause an auditor to be inconsistent and not accountable.

**6.3 Task Complexity Indicators**

In performing its complex tasks, the auditor as a member of the audit team requires high skill, ability and level of patience. According to Bonner in Jammilah (2007) There are three dimensions of task complexity:

1. Unstructured tasks
2. Confusing tasks
3. Difficult task

**B. Previous Research**

Some previous research associated with experience auditor,obedience pressure, task complexity, and audit judgment has been done.

1. Kadek Evi Ariyantini et al (2014)

   This study was aimed at investigating empirically the effect of auditor's experience, compliance pressure, and task complexity on audit judgment. This study was a quantitative research that used primary data collected by questionnaire. The population consisted of auditors who worked with Bali Province BPKP Representative, while the sampling technique used was purposive sampling with the criteria of auditors as follows. They have worked for more than one year and have audited for at least 10 times. The data were analyzed by multiple regression analysis and processed with the aid of SPSS software version 19.

   The results showed that (1) auditor's experience had an effect on audit judgment. (2) compliance pressure had an effect on audit judgment, (3) task complexity had an effect on audit judgment, and (4) auditor's experience, compliance pressure, and task complexity had an effect on audit judgment.

2. Angle Gracea et al (2017)

   Audit judgment is an auditor's opinion on the fairness of an entity's financial statements. The accuracy of audit judgment can be influenced by aspects of individual behavior: auditor expertise, auditor knowledge and task complexity. The purpose of this study is to determine the effect of auditor expertise, auditor knowledge and task complexity to audit judgment. The population of this study are

all auditors working at Badan Pemeriksa Keuangan (BPK) RI Representative of North Sulawesi Province. This research use multiple linear regression method with SPSS. The results show that auditor expertise and auditor's knowledge have an influence on audit judgment.The task complexity has no effect on audit judgment.

3. Made Julia Drupadi & I Putu Sudana (2015)

   Audit judgment is an objective assessment of an auditor of the information from the audit evidence obtained and influenced by aspects indivindu auditors so as to produce thought or decision on information obtained previously. Auditor expertise, pressure obedience, and independence are aspects indivindu assessed could affect audit judgment. The purpose of this study,was to determine the effect auditor expertise, pressure obedience and independence of the audit judgment. The samples used as many as 57 respondents to the sampling method of determining the sample is saturated. Methods of data collection is done by questionnaire. The data analysis technique used is the technique of multiple linear regression analysis. The results obtained are the expertise and independence of the auditor positive effect on audit judgment. Pressure obedience negative effect on audit judgment.

4. Fitria Alamri et al (2017)

This study aims to empirically examine the influence of the expertise, the experience, the complexity of the tasks and the independence of the audit judgment. This study uses quantitative methods. Samples from this study is the auditor and the auditor has a certificate in the Inspectorate of Gorontalo Province. The data used in this study are primary data using questionnaires to respondents were 63 questionnaires. Data analysis methods used to test the hypothesis is multiple linear regression analysis were processed with SPSS 13. The results partially (t test) indicates that the variable expertise and experience no significant effect on audit judgment, while the complexity of the task and the independence of positive and significant impact on audit judgment auditor at the Inspectorate of Gorontalo Province.

5. Merry Anugraheni (2014)

In conducting the audit judgment required by the pressure to Settings, task complexity, and auditor experience. Therefore, this study aims to examine the effect of obedience pressure, task complexity and experience of auditors to audit the auditor's judgment on the work in public accounting firm in Surabaya.

Design research is quantitatively using a hypothesis. The instrument used was a questionnaire. The samples were all auditors working in the public accounting firm that is registered in

Surabaya Indonesian Institute of Accountants in 2012 with a sample of 41 KAP disurabaya. Analysis using multiple regression analysis. The results showed that obedience pressure has no effect (+) on audit judgment. While the task complexity effect (-) on audit judgment and audit experience effect (+) on audit judgment. So the auditor in the audit judgment issued in accordance with Auditing Procedures Public Accountants Professional Standards.

6. Yeni Yendrawati & Dheane Kurnia Mukti (2015)

This research was aimed to examine and to obtain empirical evidents on effects of gender, auditor experience, task complexity, obedience pressure, ability and knowledge toward audit judgement taken by auditor. This research was carried out at the DIY BPK representative. Collecting data was conducted by questionare distributed as much 40, however only 35 questionaires replayed, that gender didn't significanly affect audit judgement, experience, task complexity, ability and knowledge significanly positive affect audit judgement, and obidience pressure significanly negaative effect audit judgement.

**Table 2.1**
**Previous Research**

| Researcher | Variable | Sample Test | Result |
|---|---|---|---|
| Kadek Evi Ariyantini et al (2014) | **Variable Independen:** Experience Auditor, | **Sample:** The population used in this study | (1) auditor's experience had an effect |

| | | | |
|---|---|---|---|
| | Obedience Pressure,Task Complexity<br><br>**Variable Dependent**: Audit Judgment | was auditors who worked with Bali Province BPKP Representative, while the sampling technique used was purposive sampling with the criteria of auditors as follows.<br><br>**A Test**: Multiple linear regression | on audit judgment. (2) compliance pressure had an effect on audit judgment, (3) task complexity had an effect on audit judgment, and (4) auditor's experience, compliance pressure, and task complexity had an effect on audit judgment. |
| Angle Gracea et al (2017) | **Variable Independen**: Auditor Expertise, Auditor Knowledge and Task Complexity<br><br>**Variable Dependent**: Audit Judgment | **Sample:** The population used this study are all auditors working at Badan Pemeriksa Keuangan (BPK) RI Representative of North Sulawesi Province.<br><br>**A Test:** Multiple linear regression | Auditor expertise and auditor's knowledge have an influence on audit judgment The task complexity has no effect on audit judgment . |
| Made Julia Drupadi & I Putu Sudana (2015) | **Variable Independen:** Auditor Expertise, Obedience Pressure, Indenpedence<br><br>**Variable Dependent**: Audit Judgment | **Sample:** The population used as many as 57 respondents to the sampling method of determining the sample is saturated. Methods of data collection is done by questionnaire. | obtained are the expertise and independence of the auditor positive effect on audit judgment. Pressure |

| | | | |
|---|---|---|---|
| | | **A Test**: Multiple linear regression | obedience negative effect on audit judgment. |
| Fitria Alamri et al (2017) | **Variable Independen**: Auditor Expertise, Experience, Task Complexity,Indenpedence<br><br>**Variable Dependent:** Audit Judgment | **Sample:** The auditor and the auditor has a certificate in the Inspectorate of Gorontalo Province. The data used in this study are primary data using questionnaires to respondents were 63 questionnaires.<br><br>**A Test**: Multiple linear regression | Partially (t test) indicates that the variable expertise and experience no significant effect on audit judgment, while the complexity of the task and the independence of positive and significant impact on audit judgment auditor at the Inspectorate of Gorontalo Province. |
| Merry Anugraheni (2014) | **Variable Independen**: Obedience Pressure Task Complexity, Experience<br><br>**Variable Dependent**: Audit Judgment | **Sample**: All auditors working in the public accounting firm that is registered in Surabaya Indonesian Institute of Accountants in 2012 with a sample of 41 KAP di surabaya.<br><br>**A Test:** Multiple linear regression | That obedience pressure has no effect (+) on audit judgment. While the task complexity effect (-) on audit judgment and audit experience effect (+) on audit |

| | | | |
|---|---|---|---|
| | | | judgment. So the auditor in the audit judgment issued in accordance with Auditing Procedures Public Accountants Professional Standards. |
| Yeni Yendrawati & Dheane Kurnia Mukti (2015) | **Variable Indipenden**: Gender, Auditor's Experience, Task Complexity, Obidience Pressure, Ability, knowledge<br><br>**Variable Dependent:** Audit Judgment | **Sample:** The carried out at the DIY BPK representative. Collecting data was conducted by questionare distributed as much 40, however only 35 questionaires replayed<br><br>**A Test** : Multiple linear regression | that gender didn't significanly affect audit judgement, experience, task complexity, ability and knowledge significanly positive affect audit judgement, and obidience pressure significanly negaative effect audit judgement. |

## C. Theoretical Framework

Experience Auditor → Audit Judgment

Looking at the results of research conducted (Kadek, Edy, and Nyoman 2014) states that the experience of auditors affect the audit judgment. While research (Fitria 2017) states that the auditor's experience has no effect on audit judgment.

Obedience Pressure →Audit Judgment

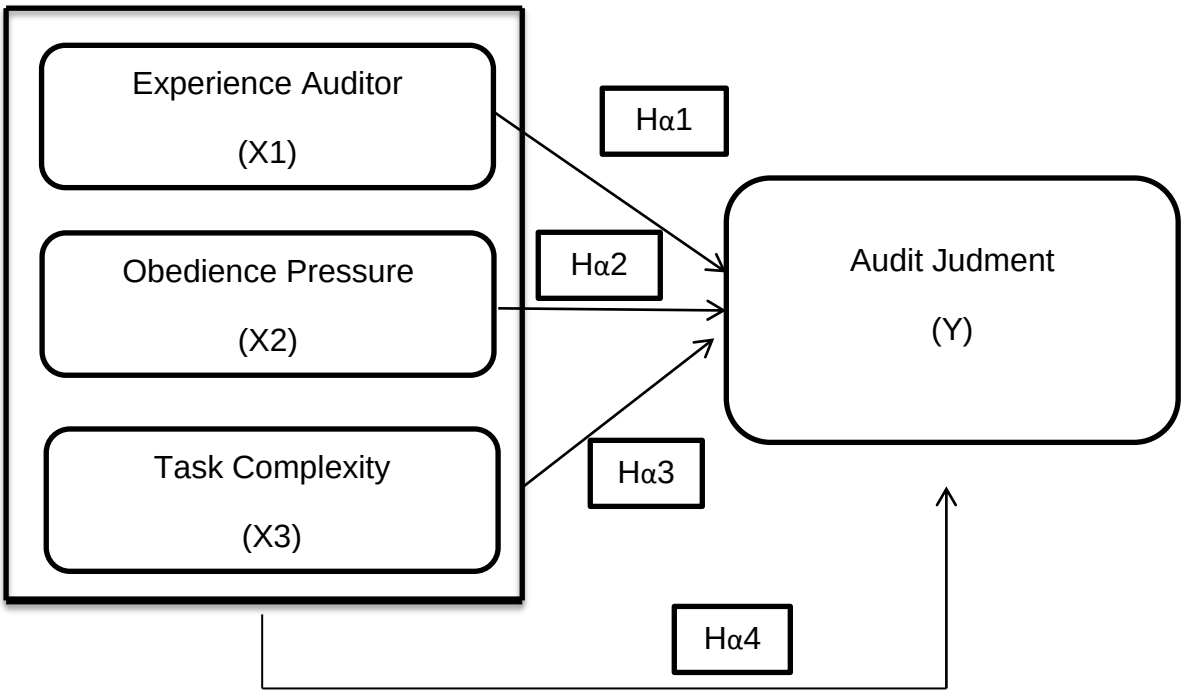
According to research results (Julia and Sunanda 2015) states that obedience pressure negatively affects judgment audits. Compared to the inverse of research (Merry 2014) said that the pressure of obedience had no positive effect on the judgment audit.

Task Complexity → Audit Judgment

According to research conducted (Angle et al, 2017) the complexity of the task has no effect on audit judgment. Meanwhile, according to research (Reni 2015) task complexity has a significant positive effect on audit judgment.

**D. Research Design**

This framework describes the influence of Exprerience Auditor, Obedience Pressure, Task Complexity to Audit Judgment.




**E.Hypothesis**

The formulation of the hypothesis proposed in this study aims to examine whether Experience Auditor, Obedience Pressure, Task Complexity of Audit Judgment. Based on these ideas, the hypothesis proposed in this study are as follows:

Hα1: There is influence of experience auditor to audit judgment

Hα2: There is influence of obedience pressure to audit judgment

Hα3: There is influence of task complexity to audit judgment

Hα4: There is influence of experience auditor, obedience pressure, task complexity to audit judgment

# CHAPTER III

# RESEARCH METHODOLOGY

## A. Type of Research

This study using causal – comparative research, the reason is because this research characterizing the problem in form of causal relations between two or more variables which is 4 variables (Sekaran and Bougie, 2010). In this research, we have 3 (three) independent variables: experrience, obedience pressure, task complexity and one dependent variable which is audit judgment. Author conducted observations on the arising consequences and retrace the fact as a contributing factor. Causal comparative research is the type of research ex past factor which is the type of research on the data collected after the occurence of a fact or event. Author can identify the truth and the incident as a dependent variable namely audit judgment and to variables that affect independent variable namely experience auditor, obedience pressure, and task complexity. Based on the type of data that has been observed, this research is using and opinion research. Opinion research is a research of fact that obtained from respondent opinion (Writing a Thesis and Comprehensive Guidelines Faculty of Economy, 2011). Author would like to know the respondents opinion (auditors) about whether or experience auditor, obedience pressure and task complexity have role in influencing audit judgment.

To do opinion research, Author using primary data which is questionnaire that spread to the auditors who are working in certain public accountant firms in Central Jakarta.

## B. Variable Operational

Audit judgment is the dependent variable. Meanwhile, the independent variable is the influence of experience auditor, obidience pressure and task complexity. In this study, the measurement scale used is Likert Scale developed by Likert Rensis. Likert Scale is designed to examine how strongly subjects agree or disagree with statements on a five-point scale (Sekaran and Bougie, 2010). Likert scale studies generally use five points, namely:

**Table 3.1.**
**Table of Research Value**

| The Answer Description | Research Value |
|---|---|
| Strongly Disagree (SDA) | 1 |
| Disagree (DA) | 2 |
| Neutral (N) | 3 |
| Agree (A) | 4 |
| Strongly Agree (SA) | 5 |

*Source: Data Processed (2017)*

According to Sekaran and Bougie (2010), operationalizing is the way to reduce an abstract concept to render them measurable in a tangible way. Operationalizing is done by looking at the behavioral

dimensions, facets, or properties. Measurement of each variable can be expressed as follows:

**1.Independent Variables**

**1.1 Experience Auditor**

Experience as one of the most widely used variables in a variety of specific experiential studies can be measured by the time span used for a job or job. The use of experience is based on the assumption that repetitive tasks provide opportunities for learning to do so best. Experience can be used to improve decision-making performance. A public accountant must have sufficient work experience to audit. And work experience will increase in line with the number of audits conducted. This indicates that the longer the working period and experience the auditor has will be the better and the improved quality of audit produced (Alim et al, 2007 in Sukriah and Inapty, 2009).

**1.2 Obedience Pressure**

This obedience pressure arises from the existence of the expected gap between the audited entity and the auditor has created a separate conflict for the auditor. In a general audit or audit opinion, the auditor is required to provide an opinion on the fairness of the entity's financial statements to avoid any change auditor. The granting of unqualified opinion without sufficient audit evidence may change from the issue of audit standards (in particular the issue of reporting

standards) to the issue of code of ethics (independence and conflict of interest). Fulfilling the demands of an entity is a violation of the standard. And auditors who do not meet client demands are considered motivated to apply audit standards (Theodorus, 2007).

**1.3 Task Complexity**

The complexity of the audit task is based on the individual's perception of the difficulty of a task. Auditors are always faced with tasks that consist of many parts and are interconnected with each other. Jamilah, et al. (2007) explains there are two aspects of the compiler of task complexity, namely the level of difficulty of task and task structure. The difficulty level of the task is always associated with the amount of information about the task, while the task structure is related to information clarity (information clarity).

At the time of conducting examination in a proof then there should be information and evidence necessary inspectors to audit and support audit reports. Confusing tasks, irrelevant and unstructured information, existing alternatives can not be defined, so the data can not be obtained and the output is unpredictable. The auditor feels that the audit task he faces is a complex task so that the auditor has difficulty in performing the task and can not make professional judgment. As a result judgment taken by the auditor becomes incompatible with the evidence obtained (Princess, 2015).

**1. Dependent Variable**

**1.1 Audit Judgment (Y)**

Jamilah, et al (2007) audit judgment is the auditor's policy in determining the opinion of the audit result which refers to the formation of an idea, opinion or estimate of an object, event, status, or other type of events. Judgment is highly dependent on individual perceptions of the fairness of existing financial statements. Judgment is an activity that is needed by auditors in performing their duties, especially in auditing financial statements of an entity or company. The judgment depends on obtaining evidence and the development of such evidence to produce confidence arising from the auditor's ability to explain the evidence described (Komalasari and Hernawati, 2015). Based on the sample evidence the auditor will give an opinion on the company's financial statements, so it can be said that the audit judgment will determine the results of the audit (Sofiani and Tjondro, 2014).

**Table 3.2.**
**Table of Operational Variable**

| Variable | Theory | Indicator | Scale |
|---|---|---|---|
| Experience Auditor | Mulyadi (2008:23) | Professional Training | Interval |
| | | Education | |
| | | Experience | |
| Obedience Pressure | Mangkunegara (2013:30) | Orders from superiors | Interval |
| | | The client's desire to deviate from the auditor's professional standards | |
| Task | Bonner dalam | Unstructured tasks | Interval |

| | | | |
|---|---|---|---|
| Complexity | Jammilah (2007) | A confusing task | |
| | | Difficult task | |
| | | Judgment auditor regarding the level of materiality. | |
| Audit Judgment | Meyer 2001 dalam Jamilah dkk (2007) | Judgment auditor on audit risk level. | Interval |
| | | Judgment auditor on going concern. | |

## C. Research Object

This study takes the object of auditors who work in the Public Accountants Firm which located in Central Jakarta, affiliated with an international firm, and having a business permit issued between 2008 until 2017 as respondents. In this study, Author selected auditors from various level such as: staff, junior, senior, and also partner level. The auditors from various level selected because each of them has different experience that can be summed up into a wide range of opinion which can be helpful to examine experience variable.

## D. Data Source and Collection

In this stretch, Author will describe the type of data and the source of data which related to the data collection method in this research.

### D.1. Type of Data

Basically, the kinds of research data can be classified into three. The first is data subject or usually called self-report data, this type of data is in the form of opinions, attitudes, experiences or characteristics of one or a group of people who become the subject of

research (the respondents). The second is physical data, this type of data in the form of a physical object or objects such as building or equipment. And the last one is the documentary data, this type of data is in the form of the document that can be consists of invoice, journal, or reports etc (Sekaran, Uma and Bougie, Roger; 2010).

In this research, Author is using the self-report data because the opinion of the objects collected by questionnaire. The questionnaire consists of 33 statements and for each statement there are 5 optional answer (likert scale) with different point that already mentioned above.

**D.2. Source of Data**

Source of research data can be classified into two kinds. The first is primary data. Source of primary data obtained directly by observing events, people, or the objects (original sources) using a questionnaire. And the second one is secondary data. The data source of secondary data is that the researcher obtained indirectly through an intermediary media (already obtained and recorded by others).

Secondary Data is generally in the form of evidence, record, or report which is finalized in the historical archive (data) that are published or not published, for example statistical bulletin, data from

previous research, case studies, online data, etc (Sekaran,Uma and Bougie, Roger; 2010).

In this research, Author using the primary data source because this research administering questionnaire to some of the auditors who work in Public Accounting Firms located in Central Jakarta.

**D.3. Data Collection Methods**

The data used in this study is the primary data, a source of the data that obtained directly from the original source (not through any medium). Hence, the data collection method that can be used are survey methods and observation methods. Survey methods using interview and questionnaire in collecting data, while observation methods can be done with direct observation and mechanical observation.

This sudy is using survey method by spreading questionnaires to collect the data. Questionnaires were sent directly to some of the auditors who work in Public Accounting Firms located in Central Jakarta (the respondents) and were collected right after the questionnaire filled by the respondents.

**D.4. Population**

Population and sample respectively are a group of thing which have connection between each other. Before we discuss about the sample, we first should define the target population. According to

Sekaran and Bougie; 2010, population is a group of people, accident, or something that has spesific characteristic that the researcher will investigate.

Population in this research is all of the auditors who are working in Public Accountant Firm registered in Ikatan Akuntan Publik Indonesia (IAPI) which located in Central Jakarta.

Thus in this research, the population itself is counted to the number of 345 auditors from various levels in 23 public accountant firms in Central Jakarta.

**D.5. Sample Size**

After the population has been decided, now sample size can be calculated from the population above. According to Sekaran and Bougie (2010), sample is a subset or part of the population, where some of the population form the sample.

From the population of 345 auditors and 23 sample. Author chose the sample by the criteria of public accounting firm that have an affiliation with international public accountant firm which its permit issued between 2009 until 2018.

**Table 3.3.**
**Sample Mapping**

| No | Public Accountant Firm | Position | | |
|---|---|---|---|---|
| | | Partner | Senior | Junior |

| | | | Auditor | Auditor |
|---|---|---|---|---|
| 1 | KAP Jansen, & Ramdan | 1 | 3 | 7 |
| 2 | KAP Joachim Poltak, Lian Michell, & Partner | - | 2 | 8 |
| 3 | KAP Kosasih, Nurdiyaman Tjahjo & Partner | - | 5 | 7 |
| 4 | KAP Achmad, Rasyid, Hisbullah & Jerry | 1 | 4 | 6 |
| 5 | KAP Budiman, Wawan, Pamuji & Rekan | - | 7 | 8 |
| 6 | KAP Abu Bakar Usman & Rekan | 1 | 5 | 9 |
| 7 | KAP Doli, Bambang, Sulistiyanto, Dadang, & Ali | 2 | 3 | 7 |
| Total | | 4 | 29 | 52 |
| | | 85 | | |

*Source: Data Processed (2018)*

**D.6. Technic of Sampling**

Method of determination of the sample used is the selection of the sample aims (purposive sampling), with techniques based on considerations (judgement sampling) which is a type of selection samples are not random which information obtained using certain considerations (generally adapted to the purpose or research issues) (Indriantoro and Supomo, 2002:131) with the following criteria:

1. Sample is an auditor working on Public Accounting Firm that Is in the Central Jakarta area in accordance with Directory Public Accounting Firm 2011 published by *Institut Akuntan Publik Indonesia* (IAPI).

2. Auditors who work in public accountant firms and never carry out work in the field Auditing.

3. Auditors who have at least one year of working experience, this is the case done because the auditor has been able to recognize and adapt with its working environment.

## E. Data Analysis Method

### E.1. Descriptive Statistics

Descriptive statistics to provide an overview or description of data viewed from mean, standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (*kemencengan distribu si*) (Ghozali, 2013).

### E.2. Data Quality Test

#### E.2.1. Validity test

Validity test is done to measure valid or not valid of a questionnaire. A questionnaire can be said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire (Ghozali, 2013). A valid instrument will have higher validity, otherwise a less valid instrument will have lower validity. Instruments can be said to be

valid if able to measure the desired and can reveal data of validity under study appropriately. Testing validity using bivariate correlation is done by calculating the correlation between the scores of each item with the total score of the variable. Validity test can be known by looking at r arithmetic, if $r_{count}$ sig. <0.05 = valid and $r_{count}$ sig. > 0.05 = invalid (Ghozali, 2013).

### E.2.2. Test Reliability

Reliability test is actually a tool to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's answer to the statement is consistent or stable over time. To test the level of construct reliability in this study used. Cronbach Alpha test techniques . A construct is said to be reliable if the value of Cronbach Alpha > 0.60 (Ghozali, 2013).

## E.3. Classic Assumption Test

To be able to perform multiple regression analysis it is necessary to test the classical assumption as a requirement in the analysis so that data can be meaningful and useful. The classical assumption test used is Normality test, Multicolinearity test, Heterochedasticity test, while Autocorrelation test is not used because the research data is primary data in the form of questionnaire and not related to data model using time range.

**A. Normality test**

The normality test aims to test whether in the regression model, the annoying or residual variable has a normal distribution (Ghozali 2013). A good regression model is to have a normal or near-normal data distribution.

Test normality data can be done through 3 ways that is using Kolmogorof - Smirnov Test (K -S test), graph histogram and P-Plot spread curve. For the K-S test, if the value of K -S> Test result is compared to the 0.05 significance level, the distribution of the data does not deviate from the normal curve of the normality test. While through the pattern of spread of P - Plot and histogram graph, ie if the pattern of distribution has a normal line then it can be said the data is normally distributed.

**B. Multicollinearity Test**

Multicollinearity test is useful to know whether the proposed regression model found strong correlation between independent variables (Ghozali 2013). This multicolinearity test can be done in 2 ways by looking at VIF (Variance Inflation Factors) and tolerance values. If VIF <10 and tolerance values> 0.10 then there is no symptoms of Multicollinearity (Ghozali, 2013).

**D. Heterocedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one

observation to another observation. If the variance of a residual observation to another observation remains, then it is called Homoscedasticity and if it is different it is called Heteroscedasticity. A good regression model is Homoscedasticity or Heteroscedasticity (Ghozali 2013).

Basic analysis:

1. If there is a certain pattern, such as the existing dots form a certain pattern that is regular (wavy, widened and then narrowed)
2. If there is no clear pattern, and the points spread above and below the number 0 on the Y-axis, there is no heteroscedasticity.

**E.4. Multiple Linear Regression Analysis Test**

Data analysis method used in this research is Multiple Regression Analysis. The analysis was chosen in this study because it has more than one independent variable. This test is performed to determine the direct description of the regression coefficient or the magnitude of the influence of each independent variable namely, Experience Auditor (X1), Obedience Pressure (X2), Task Complexity (X3) on the dependent variable (bound) Audit Judgment (Y) Using multiple linear regression analysis can be formulated as follows:

$$\mathbf{Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e}$$

Explanation of the above models is as follows:

| | |
|---|---|
| Y | = Audit Judgment |
| $X_1$ | = Experience Auditor |
| $X_2$ | = Obedience Pressure |
| $X_3$ | = Task Complexity |
| a | = Konstan |
| $b_1, b_2, b_3$ | = Koefisiensi Regresi |
| e | = Error |

**E.5. Hypothesis**

**A. Detemination Test**

The coefficient of determination aims to measure how far the ability of the model in explaining the variation of bound variables. A small R2 value can mean that the ability to explain the independent variables in explaining the dependent variable is very limited. While a value close to one means the free variables provide almost all the information needed to predict the variables variables bound. The weakness of the use of coefficient of determination R2 is able to the dependent variable present in the model. Therefore many researchers recommend using an adjusted R2 value when evaluating which regression model is good.

**B. Simultaneous Significance Test (Statistic F-test)**

Test F basically indicates whether all independent or independent variables included in the model have a co-dependent effect on the dependent / dependent variable. Tests were performed using a significance level of 0.05 (α = 5%) (Ghozali, 2013; 98). To test this hypothesis use statistic F with the following decision criteria:

1. Quick look; If the F value is greater than 4 then Ho can be rejected at 5% confidence level. In other words we accept the alternative hypothesis, which states that all independent variables simultaneously and significantly affect the dependent variable.
2. Compare the F value of the calculation with the value of F according to the table. The value of F count is greater than the F table value, so Ho is rejected and accepts Ha.

**C. Individual Parameter Significance Test (Statistic T-test)**

According to (Ghozali, 2013) statistical tests t basically indicate how far the influence of one independent variable individually in explaining the dependent variable. In the statistical test t, the value of t count will compared with the value of t table. Testing is done by using a significant level of 0.05 (α = 5%). A hypothesis can be rejected or accepted by looking at the following criteria:

1. If t count > t table, or probability <level of significance (Sig < 0.05), then Ha accepted and Ho rejected, independent variables affect the dependent variable.
2. If t count < t table, or probability> level of significance (Sig > 0,05), Ha is rejected and Ho accepted, independent variable has no effect on dependent variable.

# CHAPTER IV

# ANALYSIS AND DISCUSSION

## A. Research Object Description

### 1. Dependent Variable (Y)

Audit Judgment

To analyze dependent variable (Y) in this study which is Audit Judgment, Author using 6 statements in the questionnaire. For each statement, there are 5 optional answers: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. Each option has each score. The lowest score is 1 (one) for Strongly Disagree option and the highest score is 5 (five) for Strongly Agree option.

### 2. Independent Variable

a. Experiance Auditor (X1)

To analyze independent variable (X1) in this study which is Experiance Auditor, Author using 10 statements in the questionnaire. For each statement, there are 5 optional answers: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. Each option has each score. The lowest score is 1 (one) for Strongly Disagree option and the highest score is 5 (five) for Strongly Agree option.

b. Obedience Pressure (X2)

To analyze independent variable (X2) in this study which is Obedience Pressure, Author using 7 statements in the questionnaire. For each statement, there are 5 optional answers: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. Each option has each score. The lowest score is 1 (one) for Strongly Disagree option and the highest score is 5 (five) for Strongly Agree option.

c. Task Complexity (X3)

To analyze independent variable (X3) in this study which is Task Complexity, Author using 10 statements in the questionnaire. For each statement, there are 5 optional answers: Strongly Disagree, Disagree, Neutral, Agree, and Strongly Agree. Each option has each score. The lowest score is 1 (one) for Strongly Disagree option and the highest score is 5 (five) for Strongly Agree option.

**3. Data Descriptions**

The research object for this study is auditors who are working in Public Accountant Firm which listed in Ikatan Akuntan Publik Indonesia (IAPI), located in Central Jakarta, and having an affiliation with an international public accountant firm which its permit issued between 2009 until 2018

**Table 4.1.**
**Public Accountant Firms List**

| No | Public Accountant Firms | International Affiliation | Regional |
|---|---|---|---|
| 1 | KAP Jansen, & Ramdan | Affilica International | Central Jakarta |
| 2 | KAP Joachim Poltak, Lian Michell, & Partner | The Leading Edge Alliance, Inc | Central Jakarta |
| 3 | KAP Abu Bakar Usman & Partner | GMN International | Central Jakarta |
| 4 | KAP Budiman, Wawan, Pamuji & Partner | Eura Audit International | Central Jakarta |
| 5 | KAP Achmad, Rasyid, Hisbullah & Jerry | Nozaka Japan CPA Firm | Central Jakarta |
| 6 | KAP Kosasih, Nurdiyaman, Tjahjo & Rekan | Crowe Horwath International | Central Jakarta |
| 7 | KAP Doli, Bambang, Sulistiyanto, Dadang, & Ali | BKR International | Central Jakarta |

*Source: Data processed by the author (2018)*

From Table 4.1 above, we can see Author spread the questionnaires to 7 Public Accountant Firms.

**Table 4.2.**
**Questionnaire Distribution**

| Description | Amount | Percentage |
|---|---|---|
| Questionnaire Sent | 85 | 100% |
| Questionnaire Received | 80 | 94% |
| Not Returned Questionnaire | 5 | 8.5% |
| Questionnaire cannot be processed | 10 | 11.7% |
| Questionnaire can be processed | 70 | 82% |

*Source: Data processed by the author (2018)*

From Table 4.2 above, we can see that the amount of questionnaires sent are 85 questionnaires with distribution as below:

**Table 4.3.**

**Questionnaire Distribution in Each Firm**

| No | Public Accountant Firms | Amount |
|---|---|---|
| 1 | KAP Jansen, & Ramdan | 10 |
| 2 | KAP Joachim Poltak, Lian Michell, & Partner | 10 |
| 3 | KAP Kosasih, Nurdiyaman Tjahjo, & Partner | 13 |
| 4 | KAP Achmad, Rasyid, Hisbullah & Jerry | 12 |
| 5 | KAP Budiman, Wawan, Pamuji & Rekan | 15 |
| 6 | KAP Abu Bakar Usman &Rekan | 12 |
| 7 | KAP Doli, Bambang, Sulistiyanto, Dadang, & Ali | 13 |

*Source: Data processed by the author (2018)*

The amount of questionnaire received by us are 80 questionnaires which means there are 5 questionnaires that not returned to us. From the 80 questionnaires, Author only proceed 70 questionnaires because the remain 10 questionnaires we’e not completely answered. The distribution of 70 questionnaire used are as below:

**Table 4.4.**

**Questionnaire Can Be Processed from Each Firm**

| No | Public Accountant Firms | Amount |
|---|---|---|
| 1 | KAP Jansen, & Ramdan | 12 |
| 2 | KAP Joachim Poltak, Lian Michell, & Partner | 7 |
| 3 | KAP Kosasih, Nurdiyaman Tjahjo, & Partner | 10 |
| 4 | KAP Achmad, Rasyid, Hisbullah & Jerry | 12 |
| 5 | KAP Budiman, Wawan, Pamuji & Rekan | 10 |
| 6 | KAP Abu Bakar Usman &Rekan | 8 |
| 7 | KAP Doli, Bambang, Sulistiyanto, Dadang, & Ali | 11 |
| | TOTAL | 70 |

*Source: Data processed by the author (2018)*

From 70 questionnaires received, Author can summarized respondents' data as shown by the tables below:

**Table 4.5.**

**Respondents' Age**

| Age | | | | | |
|---|---|---|---|---|---|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 20-29 | 52 | 74,3 | 74,3 | 74,3 |
| | 30-39 | 10 | 14,3 | 14,3 | 88,6 |
| | 40-49 | 7 | 10,0 | 10,0 | 98,6 |
| | >50 | 1 | 1,4 | 1,4 | 100,0 |
| | Total | 70 | 100,0 | 100,0 | |

*Source: Data processed by the author (2018)*

From the Table 4.6 above, we can see that there are 52 auditors participated in this research with age around 20 – 29 years old with percentage of 74,3%, 10 auditors with age around 30 – 39 years old with percentage of 14,3%, 7 auditors with age around 40 – 49 years old with percentage of 10%, and 1 auditor with age above 50 years old with percentage of 1.4%.

Age of the employees also influence experience auditor, obedience pressure, and task complexity to audit judgment. It is said that generally the older auditor is, the more experience they have in solving various cases. Yet organisation for Economic Co-operation stated that young people are usually having a wider idea on how to solve a case and they tend to be more creative and have such an unlimited way of thinking which usually called “thinking out of the box” than the older ones.

Thus, age matter also important to be mentioned and known. In this case, the number of young auditor in the age of 20-29 years old is much greater than the other with the percentage of 74,3%, therefore Author hopes that young auditor can help to give various idea with the maximum of effort that they have to the older auditor on how to experience auditor, obedience auditor, and task complexity in order to audit judgment.

The next table below will shows us about respondents' gender that participated in this research:

**Table 4.6.**

**Respondents' Gender**

| Gender | | | | | |
|---|---|---|---|---|---|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | Male | 42 | 60,0 | 60,0 | 60,0 |
| | Female | 28 | 40,0 | 40,0 | 100,0 |
| | Total | 70 | 100,0 | 100,0 | |

*Source: Data processed by the author (2018)*

The results of the genders available in Table 4.4 can be concluded that the number of male auditors is 70 (70%) and the number of female auditors is 30 people or (30%). This shows that the auditors who work at the Public Accounting Firm in Central Jakarta are the most male compared to women. Because to work as an auditor it takes a lot of time to be in the public accounting office where the work.

The next table below will shows us about respondents' position that participated in this research:

**Table 4.7.**

**Respondents' Position**

| Position | | | | |
|---|---|---|---|---|
| | Frequency | Percent | Valid Percent | Cumulative Percent |

| | | | | | |
|---|---|---|---|---|---|
| Valid | Partner | 1 | 1,4 | 1,4 | 1,4 |
| | Manager | 2 | 2,9 | 2,9 | 4,3 |
| | Supervisor | 9 | 12,9 | 12,9 | 17,1 |
| | Senior Auditor | 29 | 41,4 | 41,4 | 58,6 |
| | Junior Auditor | 29 | 41,4 | 41,4 | 100,0 |
| | Total | 70 | 100,0 | 100,0 | |

*Source: Data processed by the author (2018)*

Table 4.7 above shows that there 5 positions that include in this research, they are the partner, manager, supervisor, junior auditor and senior auditor. From the table, there 1 partners who participated in this research with percentage of 1,4%, 2 managers who participated in this research with percentage of 2,9%, 9 supervisors with percentage of 12,9%, 29 senior auditors with percentage of 41,4%, and 29 junior auditors with percentage of 41,4%. None of them positioned as director. Unfortunately, Author couldn't reach the enough number of partner position because when the research being held, most of them were not in the office. The partner position will give more satisfied respond due to they are giving opinion for the audit process. From the result above, we also succeed to manager, supervisor, senior and junior auditor. Among them, manager, supervisor and senior auditors will probably more independence because they are have longer working experience. It doesn't mean that the junior auditor is not independence. The longer experience they get, the more problems and threats they encounter and one of them may be could impair their independency. Junior auditors still lack of experience, the problems

and threats they encounter also not many as the senior auditors had so we assume they are will be more independence.

All of the position of people who are working in public accounting firm are most likely to have their own chances to commit fraud because each of them has different duties in doing their job including their role in implementing experience auditor, obedience pressure and task complexity inside their firm. Thus, since each case has a different approach of solving it, in effort to audit judgment each of the position, from junior auditor to partner, has to understand clearly the case that they need to solve and there also have to be a good comunication between each position to one another. Table below will show us the data of auditors' working experience.

**Table 4.8.**

**Respondents' Audit Experience**

| Audit experience | | | | | |
|---|---|---|---|---|---|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | <3 years | 29 | 41,4 | 41,4 | 41,4 |
| | 3-10 years | 37 | 52,9 | 52,9 | 94,3 |
| | 10-20 years | 4 | 5,7 | 5,7 | 100,0 |
| | Total | 70 | 100,0 | 100,0 | |

*Source: Data processed by the author (2018)*

The table above shows us auditors who participate in this research come from different level experience. Mostly of them has experience less than 3 years with total amount 29 auditors with

percentage of 41,4%. 37 auditors have working experience between 3 until 10 years with percentage of 52,9%, and 4 auditors have working experience between 10 until 20 years with percentage of 5,7%.

We also can find the respondents' education degree as shown below:

**Table 4.9.**

**Respondents' Education Degree**

| Education Degree | | | | | |
|---|---|---|---|---|---|
| | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | D3 | 4 | 5,7 | 5,7 | 5,7 |
| | S1 | 57 | 81,4 | 81,4 | 87,1 |
| | S2 | 8 | 11,4 | 11,4 | 98,6 |
| | S3 | 1 | 1,4 | 1,4 | 100,0 |
| | Total | 70 | 100,0 | 100,0 | |

*Source: Data processed by the author (2018)*

The table above shows that 81,4% or 70 auditors 57 auditors who participated in this research has Bachelor degree title, 4 auditors with Asociate degree percentaged to 5,7%, 8 auditors percentaged to 11,4% have Master degree title, and only 1 person has the doctoral degree which percentaged to 1,4%.

Most auditor positions require at least a bachelor's degree in accounting or a related field. Some employers prefer to hire applicants who have a master's degree, either in accounting with a concentration in audit or business administration with a

concentration in accounting. It's simply because those people must have learnt various of audit scope from how to prevent, detect, and how to do various audit techniques so that they can help the company to improve of audit quality.

**B. Descriptive Statistics Results**

Descriptive statistics are used to view the general picture of data that has been collected in this study. The description can be seen from the results that are studied in the table below:

**Table 4.10**

**Descriptive Analysis Test Results**

| Descriptive Statistics | | | | | |
|---|---|---|---|---|---|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| TEA | 70 | 28 | 50 | 42,41 | 4,814 |
| TOP | 70 | 18 | 32 | 23,79 | 3,611 |
| TTC | 70 | 30 | 47 | 38,84 | 3,642 |
| TAJ | 70 | 20 | 30 | 25,97 | 2,383 |
| Valid N (listwise) | 70 | | | | |

*Source: Data processed by the author (2018)*

From table 4.10 shows that the amount of data in the analysis is as much as 70 respondents.

1. The highest (maximum) value of the experience auditor variable (X1) is 50 and the lowest (minimum) is 28. In addition, the value of the competence variable shows the mean value of 42,41 with the standard deviation value of 4.814.
2. The highest (maximum) value of the obedience pressure variable (X2) is 32 and the lowest (minimum) is 18. In addition, the value of

the independence variable shows a mean value of 23,79 with a standard deviation value of 3.611.

3. The highest (maximum) value of the task complexity variable (X3) variable is 47 and the lowest (minimum) is 30. In addition, the value of the auditor's ethical variable shows a mean value of 25,97 with a standard deviation value of 4.295.
4. The highest (maximum) value of the audit quality variable is 30 and the lowest (minimum) is 18. In addition, the value of the audit quality variable shows a mean value of 24.07 with a standard deviation of 2.383.

**C. Data Quality Test Results**

**C.1. Test Validity**

Validity test is used to measure whether or not valid a questionnaire is. A questionnaire is said to be valid if the question in the questionnaire was able to express something measured on the questionnaire. This test is done by using Person Correlation, the guiddeline of a model is said be if the level significance is below 0.05 then the item of question is valid. The following table shows the result of the validity test of the four variables with 70 respondent sample.

a. Validity Test of Experience Auditor (X1)

**Table 4.11**

**Result of Validity Test of Experience Auditor**

| No | Indicator | Pearson Correlation | Sig(2-Tailed) | Information |
|---|---|---|---|---|
| 1 | EA1 | 0.715 | 0,000 | Valid |
| 2 | EA2 | 0.695 | 0,000 | Valid |
| 3 | EA3 | 0.735 | 0,000 | Valid |
| 4 | EA4 | 0.774 | 0,000 | Valid |
| 5 | EA5 | 0.661 | 0,000 | Valid |
| 6 | EA6 | 0.721 | 0,000 | Valid |
| 7 | EA7 | 0.643 | 0,000 | Valid |
| 8 | EA8 | 0.505 | 0,000 | Valid |
| 9 | EA9 | 0.566 | 0,000 | Valid |
| 10 | EA10 | 0.762 | 0,000 | Valid |

*Source: Data processed using SPSS version 24 (2018)*

Table 4.11 shows that the indicator used to measure the experience auditor variable (X1) in this study is expressed as a valid item with significance value smaller than 0,050.

b. Validity Test of Obedience Pressure (X2)

**Table 4.12**

**Result of Validity Test of Obedience Pressure**

| No | Indicator | Pearson Correlation | Sig(2-Tailed) | Information |
|---|---|---|---|---|
| 1 | OP1 | 0,344 | 0,004 | Valid |
| 2 | OP2 | 0,352 | 0,003 | Valid |
| 3 | OP3 | 0,661 | 0,000 | Valid |
| 4 | OP4 | 0,612 | 0,000 | Valid |
| 5 | OP5 | 0,588 | 0,000 | Valid |
| 6 | OP6 | 0,786 | 0,000 | Valid |

| | | | | |
|---|---|---|---|---|
| 7 | OP7 | 0,350 | 0,000 | Valid |

*Source: Data processed using SPSS version 24 (2018)*

Table 4.12 shows that the indicator used to measure the obedience pressure variable (X2) in this study is expressed as a valid item with significance value smaller than 0,050.

c. Validity Test of Task Complexity (X3)

**Table 4.13**

**Result of Validity Test of Task Complexity**

| No | Indicator | Pearson Correlation | Sig(2-Tailed) | Information |
|---|---|---|---|---|
| 1 | TC1 | 0,537 | 0,000 | Valid |
| 2 | TC2 | 0,404 | 0,001 | Valid |
| 3 | TC3 | 0,478 | 0,000 | Valid |
| 4 | TC4 | 0,522 | 0,000 | Valid |
| 5 | TC5 | 0,367 | 0,002 | Valid |
| 6 | TC6 | 0,566 | 0,000 | Valid |
| 7 | TC7 | 0,455 | 0,000 | Valid |
| 8 | TC8 | 0,411 | 0,000 | Valid |
| 9 | TC9 | 0,462 | 0,000 | Valid |
| 10 | TC10 | 0,490 | 0,000 | Valid |

*Source: Data processed using SPSS version 24 (2018)*

Table 4.13 shows that the indicator used to measure the task complexity variable (X3) in this study is expressed as a valid item with significance value smaller than 0,050.

d. Validity Test of Audit Judment (Y)

**Table 4.14**
**Result of Validity Test of Audit Judgment**

| No | Indicator | Pearson | Sig(2- | Information |
|---|---|---|---|---|

| | | Correlation | Tailed) | |
|---|---|---|---|---|
| 1 | AJ1 | 0,515 | 0,000 | Valid |
| 2 | AJ2 | 0,500 | 0,000 | Valid |
| 3 | AJ3 | 0,860 | 0,000 | Valid |
| 4 | AJ4 | 0,656 | 0,000 | Valid |
| 5 | AJ5 | 0,625 | 0,000 | Valid |
| 6 | AJ6 | 0,556 | 0,000 | Valid |

*Source: Data processed using SPSS version 20 (2018)*

Table 4.14 shows that the indicator used to measure the audit judgment variable (Y) in this study is expressed as a valid item with significance value smaller than 0,050.

**C. 2. Test Reliability**

Test Reliability carried out on items that are declared valid. Reliability testing is used to test the consistency of respondents' answers to all proof of question. A construct or variable is reliable if it gives Cronbach's Alpha is > 0.60 (Ghozali, 2013).

Reliability is a tool for measuring a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if an answer to a statement is consistent or stable over time (Ghozali 2013: 47)

a. Reliability Test of Experience Auditor (X1)

**Table 4.15**

**Result of Reliability Experience Auditor**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .850 | 10 |

*Source: Data processed using SPSS version 24 (2018)*

Based on Table 4:15 that the experience auditor variable has Cronbach Alpha (α) of 0.850 that is greater than 0.60. Means that the experience pressure variable is said to be reliable.

b. Reliability Test of Obedience Pressure (X2)

**Table 4.16**

**Result of Reliability Obedience Pressure**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .607 | 7 |

*Source: Data processed using SPSS version 24 (2018)*

Based on Table 4:16 that the obedience pessure variable has Cronbach Alpha (α) of 0.607 is greater than 0.60. Means the obedience pressure variable is said to be reliable.

c. Reliability Test of Task Complexity (X3)

**Table 4.17**

**Result of Reliability Task Complexity**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .601 | 10 |

*Source: Data processed using SPSS version 24 (2018)*

Based on table 4:17 that the task complexity variable has Cronbach Alpha (α) of 0.820 is greater than 0.60. Means that the time budget pressure variable is said to be reliable.

d. Reliability Test of Audit Judgment (Y)

**Table 4.18**

**Result of Reliability Audit Judgment**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .673 | 6 |

*Source: Data processed using SPSS version 24 (2018)*

Based on table 4:18 that the audit quality variables have Cronbach Alpha (α) of 0.871 is greater than 0.60. Means that the audit quality variable is said to be realible.

## D. Classic Assumption Test Results

### D.1. Normality Test

The normality test is used to test whether in a regression model, the dependent variable and the independent variable or both have a normal distribution or not. A good regression model is the normal or near-normal distribution of data. Normality test for the variables in this study using Kolmogorov-Smirnov statistical test and PP plots standardized residual. Normality test data in view of both the value Kolmogorov Smirnov greater 0.05 and PP plots standardized residual approaching the diagonal line then the data is normally distributed.

**Table 4.19**

## Normality Test Results

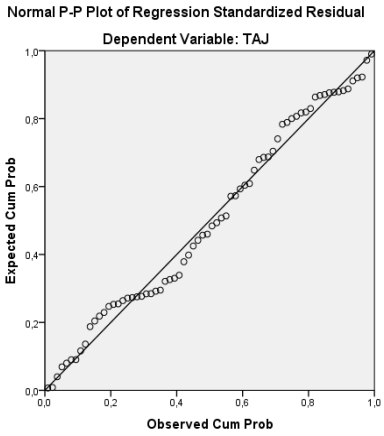
**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 70 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | 1.75560809 |
| Most Extreme Differences | Absolute | .079 |
| | Positive | .079 |
| | Negative | -.074 |
| Kolmogorov-Smirnov Z | | .079 |
| Asymp. Sig. (2-tailed) | | .200[c d] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors significance correction
d. This is a lower bound of the true significance

*Source: Data processed using SPSS version 24 (2018)*

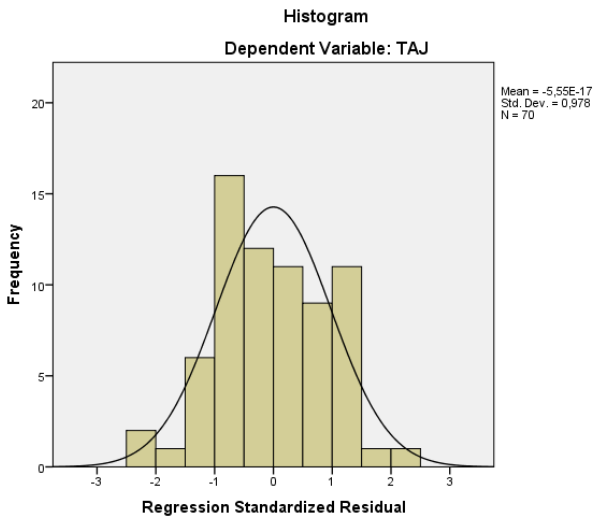
Based on table 4:19 shows that the results of normality test for this research variable shows a significance number of 0.200 which means above 0.05. So it can be concluded that the data obtained is normally distributed.



*Source: Data processed using SPSS version 24 (2018)*

**Picture 4.1**

**P-Plot Normality Test Result**




*Source: Data processed using SPSS version 24 (2018)*

**Picture 4.2**

**Histogram Normality Test Result**

Pictures 4.1 and 4.2 show the distribution of data that surrounds the diagonal line and follows the direction of the diagonal line, it shows that the regression model meets the assumption of normality.

**D.2. Multicoloniearity Test**

Multicollonearity test is needed to know whether there are independent variables that have similarities with other independent variables in one linear regression model. The multicolonierity test is performed by (1) looking at tolerance value> 0.10 and (2) VIF value

<10 then no symptoms of Multicolonierity. Below is the result of multicolonierity testing:

**Table 4.20**

**Multicollonearity Test Results**

**Coefficients[a]**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | (Constant) | | |
| | TEA | .749 | 1.334 |
| | TOP | .976 | 1.025 |
| | TTC | .766 | 1.306 |

a. Dependent Variable: TAJ

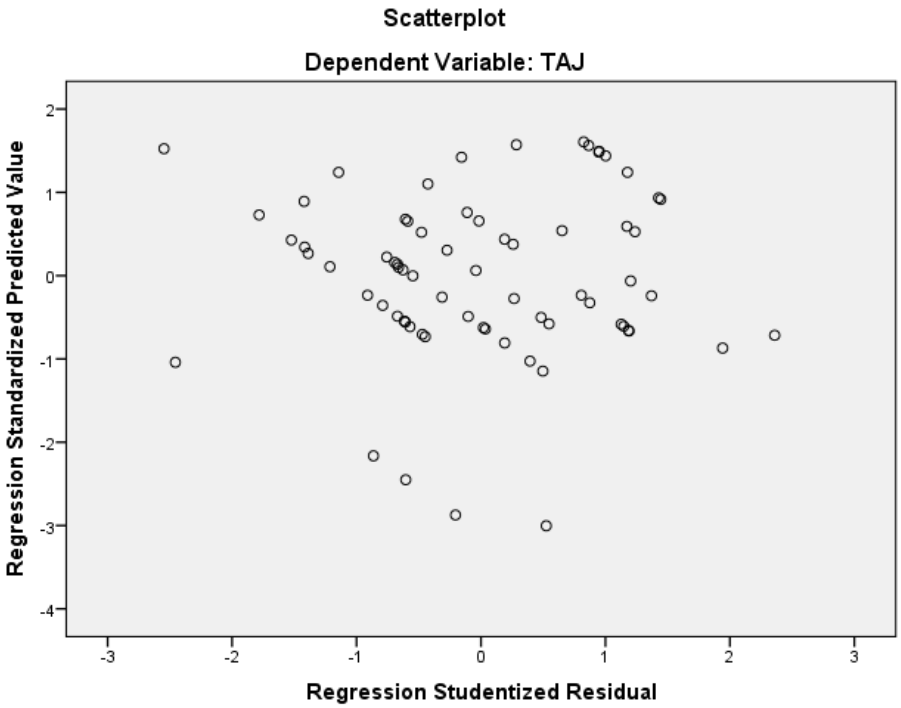
*Source: Data processed using SPSS v.20 (2018)*

Based on table 4:20 above shows that the tolerance value of each variable is greater than 0.10 and the result of VIF value calculation is less than 10 each variable, which is shown with the tolerance value for the experience auditor 0.749, obedience pressure 0.976, and task complexity 0.766. In addition VIF value for experience auditor 1.334, obedience pressure 1.025, and task complexity 1.306. A regression model is said to be free from multiko problems if it has a VIF value of less than 10. Thus, it can be concluded that the regression equation model does not contain multicolinearity and can be used in this study.

**D.3. Heteroscedasticity Test**

The heteroscedasticity test was performed to test whether in the regression model there was a variance inequality of the residual one observation to the other. If the variance of the residual from one observation to another observes remains, then it is called Homoscedasticity and if different is called Heterocedasticity (Ghozali, 2013: 139).

In this study, to see the existence of Heteroscedasticity can be done by looking at the pattern of scatterplot graph between the predicted value of bound variable (ZPRED) with residual (SRESID), if the graph obtained form a certain pattern regular (wavy, widened then narrowed), scatterplot graph can be said Heteroscedasticity has occurred.




*Source: Data processed using SPSS v.24 (2018)*

**Picture 4.3**

From the output of SPSS above shows that the points spread randomly, did not form a certain clear pattern, and spread either above or below the number 0 on the Y axis. So from the results of this test can be concluded no Heteroskedastisitas in this study.

**D.4. Multiple Linear Regression Analysis Test**

Multiple Linear Regression Analysis Test is used to describe that independence variable explain variance in the dependence variable.

**Table 4.21**

**Multi-Regression Test**

**Coefficients[a]**

| Model | | Unstandardized Coefficients | |
|---|---|---|---|
| | | B | Std. Error |
| 1 | (Constant) | 10.809 | 2.769 |
| | TEA | .319 | .052 |
| | TOP | .005 | .061 |
| | TTC | .039 | .068 |

a. Dependent Variable: TAJ

*Source: Data processed using SPSS v.24 (2018)*

From the table above, the coefficient regression for Experience Auditor is 0.319, coefficient for Obedience Pressure is 0.005, and coefficient for Task Complexity is 0.039. Now, we can

make a multi-regression from the result above. The multi-regression for this research is:

$$Y = 10.809 + 0.319X1 + 0.005X2 + 0.039X3$$

**or**

$$AJ = 11.704 + 0319EA + 0.005OP + 0.039TC$$

Below are the explanation:

The constant, Experience Auditor, Obedience Pressure, and Task Complexity variable all have positive value, it means the multi-collinearity has the same direction between three of them. If coefficient has positive value, it means the more independence variable increase, the dependence variable also increase. But if the coefficient is negative, this is mean that even the independence variable increase the dependence variable will not increase or follow the independence variable's direction.

- The constant with value 10.809 means that if all independent variables constant, so the Audit Judgment has value of 10.809.
- Coefficient for Experience Auditor (X1) is 0.319. This is means if Experience Auditor increases 1% then the Audit Judgment will increase 0.319 with assumption all independence variable constant.
- Coefficient for Accountability (X2) is 0.005. This is means if Accountability increases 1% then the Audit Judment will increase 0.005 with assumption all independence variable

constant.

- Coefficient for Task Complexity (X3) is 0.039. This is means if Task Complexity increases 1% then the Audit Judgment will increase 0.039 with assumption all independence variable constant.

**E. Hypothesis testing**

**E.1. Determination Coefficient (R2)**

The coefficient of determination (R^2) essentially measures the extent of the model's ability to explain the variation of the dependent variable. The coefficient of determination is between zero and one (0 <R <1).

**Table 4.22**

**Determination Coefficient Test**

**Model Summary[b]**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .676[a] | .457 | .433 | 1.795 |

a. Predictors: (Constant), TEA,TOP,TTC

b. Dependent Variable: TAJ

*Source: Data processed using SPSS v.24 (2018)*

Table 4:22 shows the results of determination coefficient test (R2) with an adjusted value R2 of 0.433 or 43.3%. This indicates that the competence, independence, and ethics of the auditor can explain 43.3% of audit judgment variables, while the remaining 56.7% is influenced by others factor that do not include in this research like competence, independence, ethics auditor,

size of clients, fee audit etc.

**E.2. Test of Silmutan Significance (Test Statistic F)**

Test F basically indicates whether all independent variables included in the model have a mutual influence on the dependent variable.

**Table 4.23**

**ANOVA[a]**

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 179.274 | 3 | 59.758 | 18.545 | .000[b] |
| | Residual | 212.669 | 66 | 3.222 | | |
| | Total | 391.943 | 69 | | | |

a. Dependent Variable: TAJ

b. Predictors: (Constant), TEA,TOP,TAC

*Source: Data processed using SPSS v.20 (2017)*

Table 4:23 shows the value of the F value of 18.545 and the significance level of 0.000 below the 0.05 value means that all independent variables, ie experience auditor, obedience pressure, task complexity simultaneously have an effect on audit judgment.

**E.3. Individual Parameter Significance T-test (Statistic T-test)**

T test is the test used to determine whether the independent variable partially or individually affect the dependent variable. The value of significance <0.05 then the independent variables affect the dependent variable.

**Coefficients[a]**

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. |
|---|---|---|---|---|---|
| | B | Std. Error | Beta | | |

| | | | | | |
|---|---|---|---|---|---|
| (Constant) | 10.809 | 2.769 | | 3.904 | .000 |
| TI | .319 | .052 | .645 | 6.156 | .000 |
| TAC | .005 | .061 | .008 | .089 | .930 |
| TTBP | .039 | .068 | .059 | .568 | .572 |

a. Dependent Variable: TAJ

*Source: Data processed using SPSS v.24 (2017)*

Based on table 4:24 can be concluded about the hypothesis test of each independent variable to the dependent variable as follows:

a. The experience auditor variable has a probability significance value of 0.000 lower than 0.05 so it can be concluded that experience auditor has a significant effect on audit judgment. So it can be known the result of the hypothesis is Ha1 accepted.
b. The obedience pressure variable has a probability significance value of 0.930 higher than 0.05 so it can be concluded that obedience pressure has a no effect on audit judgment. So it can be known the result of the hypothesis is Ha2 rejected.
c. The task complexity variable has a probability significance value of 0.572 higher than 0.05 so it can be concluded that task complexity has no effect on audit judgment. So it can be known the result of the hypothesis is Ha3 rejected.

## F. Discussion

This study examines the influence of experience auditor, obedience pressure and task complexity on audit judgment at public accounting firm in Central Jakarta. Based on the result of analysis on simultaneous test of experience auditor, obedience pressure and task complexity have an effect on audit judgment but only partially experience auditor variable, while variable obedience pressure and task complexity have no effect to audit judgment.

**A. The influence of experience auditor to audit judgment**

The first hypothesis of this research is whether there is influence of experience auditor variable to audit judgment. For hypothesis testing is done by persial (t test). The persial test is performed by testing the probability of constants of each independent variable. Basic decision-making is taken if the probability value t of each independent variable (Sig t) is smaller 0.05.From the above results can be obtained signifikansi 0.000 <0.05 which means H1 accepted. This means that the auditor's knowledge variables affect the audit judgment.. The results of this study are consistent with Kadek,Edy, and Nyoman (2014) study of experience auditor has effect on audit judgment. This can be interpreted that the higher the auditor's experience, the resulting judgment audit will be more appropriate.

Experience leads to the learning process and the potential increase in behavior from formal and nonformal education.

Experience can also be said as a process that leads one to a higher behavioral pattern. An experienced auditor will be able to hone his sensitivity in understanding information, fraud and misrepresentation of financial statements related to judgment making. The experience of the auditor can make the auditor learn from mistakes in the past in order to make judgment better.

**B. The influence of obedience pressure to audit judgment**

The second hypothesis of this research is whether there is influence of obedience pressure to audit judgment. For hypothesis testing done by persial (t test). The experimental test is performed by testing the probability of constants of each independent variable. Basic decision-making taken if the probability value t of each independent variable (Sig t) is smaller 0.05.From the above results can be obtained signifikansi 0.390 > 0.05 which means H2 rejected. This means that the task complexity variables have no effect on audit judgment.

The results of this study are consistent with Indah (2016) study of obedience pressure has no effect on audit judgment.This indicates that an auditor who obtains a pressure from the client or his supervisor will have no influence in the creation of an audit judgment during the assignment. And in fact the auditor has courage and being independent to disobey the orders of the

employer and the client's wishes if the instructions they provide are incorrect.

**C. The influence of task complexity to audit quality**

The third hypothesis of this research is whether there is influence of task complexity to audit judgment. For hypothesis testing done by persial (t test). The experimental test is performed by testing the probability of constants of each independent variable. Basic decision-making taken if the probability value t of each independent variable (Sig t) is smaller 0.05.From the above results can be obtained signifikansi0.572 > 0.05 which means H3 rejected. This means that the task complexity variables have no effect on audit judgment.

In other words, the auditor's performance in making an audit is not significantly significant by the task complexity variables. In this case, the auditors are clearly looking for what tasks will be given, can get the job done properly and understand how to accomplish the complex task. The results of this study have similarities with previous research conducted by some researchers such as Jamilah, et al (2007) and Yulia (2016) whose task complexity has no significant effect on audit considerations.

**D. The influence of experience auditor, obedience pressure and task complexity to audit judgment**

The value of double correlation coefficient between variable experience auditor, obedience pressure and task complexity (X) to audit judgment (Y) has positive relation with r value is 0.676 which mean has strong relation. Thi is indicates that the relation between experience auditor, obedience pressure and task complexity will strongly increasing audit judgment.

The result of Annova test, can be concluded that significant F 0.000 < 0.05 while F calculation 18.545 > F table 2.76 which mean integrity, accountability, and time budget pressure simultaneously and significantly have impact on audit quality.

Coefficient determination R square is 0.433 which mean simultaneously experience auditor, obedience pressure and task complexity influence audit judgment 43.3% while the rest of 56.7% influenced by others factor that do not include in this research.

# CHAPTER V

# CONCLUSION AND SUGGESTION

## A. Conclusion

This study aims to determine the Influence of Experience Auditor, Obedience Pressure, Task Complexity to Audit Judgment at Public Accounting Firm in Central Jakarta. The statistical test and the result of this research is the result of data processing using Statistical Product and Service Solutions (SPSS). Based on the results of the research it can be concluded as follows:

Based on research that has been done about “Influence Experience Auditor, Obedience Pressure and Task Complexity (Empirical Studies at Public Accounting Firm in Central Jakarta), it can be concluded as follows:

1. This study was conducted on 85 respondents who are auditors in Public Accounting Firm

2. Validity and reliability test results show that all variables (audit judgment, experience auditor, obedience pressure, task complexity) are valid and reliable. Similarly, the classical assumption test also showed normal distributed data, no autocorrelation and multicollinearity and no symptoms of heterokedastisitas
3. Test results on the hypothesis of variables of auditor experience have an influence on judgment audit variable. However, testing of the hypothesis of variables of obedience pressure and task complexity shows that there is no effect on audit judgment.
4. Regression test results can be seen the level of influence of variables independent (experience auditor, obedience pressure, and task complexity together in the explain its relation to dependent variable that is audit judgment with have coefficient of determination (R2) = 0.433 or 43.3% means the independent variable has not fully explain the dependent variable that is equal to 43.3%. Although there are other variables that also contribute to the audit judgment that is not examined in this test with a percentage of 56.7%.

## B. Limitation

This study has limitations that may be considered for future researchers in order to obtain better results.

1. The variable used only experience auditor, obedience pressure, and task complexity variable. While there are many variables that can be used to see it’s influence on audit judgement.

2. The use and selection of samples with multiple criteria as was done in this study may lead to the results do not reflect the overall condition of the population.
3. Research using questionnaires. The answer of each respondent possible to be biased because the respondent did not read the statement correctly and could not assess their own self.

## C. Suggestion

This research in the future will be able to present the results of the research. From a different point of view:

1. For further research it is advisable to expand the population so that this research is not only taken from the Central Jakarta area, and in order to obtain research results with higher generalization level.
2. Further research is suggested to add variables that affect audit quality. Where audit quality can be influenced by several factors, both internal and external factors. Internal factors, for example: audit structure, control system, and individual behavior. External factors such as the high level of competition.
3. The next study should prepare more cost and time in conducting empirical research in order to further improve data acquisition of respondents.
4. Next Researchers are suggested to obtain data in the form of interviews from several auditors who become research respondents

in order to get more real data and can come out of questionnaires that may be too narrow or less describes the real situation.

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