

# **THE EFFECT OF COMPLIANCE PRESSURE, AUDITOR'S EXPERIENCE, AND TASK COMPLEXITY TOWARDS AUDIT JUDGEMENT (case study at the Public Accountant Office of East Jakarta)**

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*Abstract- This study aims to examine the effect of obedience pressure, auditor experience, and task complexity on audit judgment at East Jakarta Public Accounting Firm.*

*This type of research is an area of East Jakarta, this type of research uses primary data collected using a questionnaire as a data collection instrument that is distributed to the respondents. The number of samples in this study were 50 respondents who were taken by convenience sampling method.*

*The results of this study use the t test and the f test to test the hypothesis, this study shows that the task complexity variable does not affect the audit judgment.*

*Keywords: obedience pressure, auditor experience, and task complexity towards audit judgment.*

## **I. Introduction**

State finances are an essential element of responsibility for a sense of justice and compliance. The state government and have very important benefits for the state in realizing the goals of the state and achieving a just, prosperous, prosperous society.

Audit judgment is the auditor's consideration to respond to information that has a relationship with providing an audit opinion on the client's financial statements and the audit risks that will be faced.

The audit report is an important output of the audit process. In audit reports, auditors communicate their findings to investors and the public. The existing format of the audit report indicates whether or not the financial audit report is presented fairly in all material respects.

This case is evidence of reduced audit quality behavior in audit judgment. Auditors in conducting an audit, the auditor's judgment will greatly affect the results of the audit.

Audit failure cases often occur, failures that occur are usually caused by management practicing window dressing. Window dressing is a strategy used by managers and companies by manipulating financial reports so that the company appears to be performing well.

Jiwasraya Insurance is one of the cases of audit failure that occurred in Indonesia, Quoted from (www.m.cnnindonesia.com, 2020) which states that the Financial Services Authority (OJK) informed of a violation in conducting an audit in providing an inappropriate opinion on the financial statements of PT Asuransi Jiwasraya.

Public accountants are external parties in audit services whose job is to examine and provide opinions on financial reports presented by management. Public accountants are accountants who have obtained permission from the minister of finance to provide public accounting services in Indonesia. Public accountants can also be called auditors, because public accountants perform auditing duties.

This research is a replication of previous research, namely the previous research of Raiyani and Saputra (2014), the complexity of the task has a positive effect on audit judgment. Meanwhile, Artha, et al. (2014) stated that task complexity has a significant effect on audit judgment. However, Soviani (2014), auditor experience has a significant effect on audit judgment and obedience pressure has a negative effect on audit judgment.

## **RESEARCH PURPOSES**

This study aims to examine the effect of obedience pressure, auditor experience, and task complexity on audit judgment at East Jakarta Public Accounting Firm.

## **2. BASIS OF THEORY**

### **2.1 Agency theory**

The essence of the theory is the theoretical basis that underlies the company's business practices that have been used so far, in agency theory, the independent auditor acts as an intermediary for the two parties with different interests, and discusses the principal agent problem in separating the ownership and control of the company between different capital suppliers and in the separation of risk insurance, decision-making and control functions in the company, where management is a party contracted by shareholders to work for the interests of shareholders (Wijaya, 2011)

## **2.2. Definition Auditing**

Auditing is one of the services provided by public accountants which is indispensable in checking the fairness of a company's financial statements, so that the financial statements of an audited entity can be more trusted by related parties (stakeholders).

## **2.3. Types of Audit**

According to Arens et al (2012: 16), public accountants carry out three main types of audits, namely:

### 1) Financial Report Audit

An audit is performed to determine whether the financial statements of an entity as a whole have been stated in accordance with certain criteria.

### 2) Operational audits

Review of every part of an organization's operating procedures and methods with the aim of evaluating efficiency and effectiveness.

### 3) Compliance Audit

A review of an organization's financial records is carried out to determine whether the organization is following certain procedures, rules or regulations established by a higher authority.

## **2.4. Auditing Standards**

*Arens et al* (2012: 42), auditing standards are general guidelines to assist auditors in fulfilling their professional responsibilities in auditing historical financial statements. This standard includes considerations of professional quality such as competence and independence, reporting requirements, and evidence.

The auditing standards set by the Indonesian Institute of Accountants require the auditor to state whether in his opinion the financial statements are presented in accordance with financial

accounting standards if any, the application of accounting principles in the preparation of financial statements for the current period is compared with the inconsistency in the application of accounting principles in the previous period (Indonesian Accounting Association, 2011).

Auditing standards as stated in the PSA 150.2 SPAP are as follows (IAI, 2011):

- 1) General Standards
  - a) In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor.
  - b) In conducting audits and preparing reports, auditors are required to use their professional skills carefully and thoroughly.
  - c) The audit must be carried out by one or more persons who have sufficient technical expertise and training as auditors.
  
- 2) Reporting Standards
  - a) The auditor must demonstrate or state, if there is any inconsistency in the application of accounting practices in the preparation of financial statements for the current period compared to the application of previous accounting principles.
  - b) The auditor's report must state whether the financial statements have been prepared in accordance with financial accounting standards.
  - c) Informative disclosures in the financial statements should be considered adequate, unless otherwise stated in the auditor's report.
  
- 3) Field Work Standards
  - a) The work must be well planned and if an assistant is used, it must be properly supervised.
  - b) An adequate understanding of internal control must be obtained to plan the audit, determine the nature and scope of the tests to be performed.
  - c) Sufficient competent audit evidence must be obtained through inspection, observation, inquiry and confirmation as a sufficient basis for expressing an opinion on the audited financial statements.

## **2.5. Obedience Pressure**

Pressure of compliance is a condition where an auditor is faced with a dilemma in the application of audit ethics. Auditors experience obedience pressure from superiors and clients regarding the audit process that is being carried out will cause pressure for auditors to choose and obey the will of their superiors and clients or to remain firm with professionals as an accountant. Therefore, the auditor is in a very dilemma position where the auditor must apply the professional standards of the accounting profession as an auditor auditor must obey the orders of his superior

and have good relations with clients and there are differences between the client's desire to get a fair opinion without exception.

Obedience pressure is used to measure compliance pressure, namely the auditor's compliance with professional or compliance with orders from superiors and clients of code of ethics and standards.

Based on the above opinion, the meaning of compliance pressure is that an auditor must have independent behavior when he experiences pressure from obedience from superiors and business entities (clients) because an auditor must implement behavior according to the professional standards of the accountant in order to become a professional auditor.

## **2.6. Auditor Experience**

One of the keys to the success of an auditor in conducting an audit is relying on an auditor who has expertise which includes two elements, namely knowledge and experience (Nugraha, 2013) which states that experience is the entire journey that a person takes from the events he experiences in his life. Experience based on length of work is the auditor's experience that is calculated on a periodic basis or annual basis.

The audit must be carried out by a person or persons who have undergone sufficient technical education and training in the financial sector, he cannot meet the requirements referred to in the auditing standard, if he does not have adequate education and experience in the field of auditing the accountant has expertise as a public accountant (IAI, 2012). The standard emphasizes that regardless of one's ability in other fields, including business and finance. Experience is one of the variables that is widely used in sharing research. Herliansyah (2006) in Nadirsyah et al (2011) states that specifically experience can be measured by the time span that has been used for a job or assignment.

Based on the explanation above, it can be concluded that experience is something someone gets from the activities that the auditor experiences in his life. And it is a learning process and additional development of potential behavior both from formal and non-formal education. Audit experience is the experience of auditors in auditing financial statements in terms of both the length of time and the number of clients handled and the experience the auditor has in detecting errors and fraud that occur.

## **2.7. Auditor Experience Criteria**

To ensure the objectivity of the assessment, an auditor must have expertise in auditing and have sufficient knowledge of the field being audited. In addition to the expertise of auditors, they must also be careful in carrying out their duties. Experience criteria that an auditor must have, namely:

1. Competence  
This means that auditors must have expertise in the field of auditing and have sufficient knowledge about auditing.
2. Independence  
Independence means being free from influence both on management and on users of financial statements. This is intended so that the auditors are free from the subjective influence of the parties involved so that the audit results can be conducted objectively.
3. Accuracy in carrying out tasks  
The auditor must use his expertise carefully, be well planned, and provide an opinion based on sufficient evidence.

## **2.8. Task Complexity**

The complexity of the audit task is based on the individual's prior perception of the difficulty of a task. Auditors are always faced with tasks that consist of many parts and are related to one another. (Angel Grecea et al, 2017).

The complexity of the audit documents can occur in multiple accounts, the amount or the amount of the account balance. Audit complexity can be seen from two aspects (Wood, 1998 in Nadirsyah et al, 2011). First, complexity refers to the amount of information that must be processed and the stages of work that must be done to complete a job. A job is considered more complicated if there are more information that must be processed and there are more steps to be done. Second, coordinative complexity which refers to the amount of coordination (the relationship between one part and another) required to complete a job. A job is considered more complicated when the job is related to other jobs or the work to be carried out is related to the work before and after it.

Complexity can arise from ambiguity and weak structures, both in main tasks and other tasks (Praditaningrum and Janaurti, 2012). Audit tasks tend to be complex, diverse and interrelated with one another. Audit complexity is based on the individual's perception of the difficulty of an audit task. Chung and Monroe (2001) in Praditaningrum and Januarti (2012) suggest that the complexity of auditing is influenced by several factors, namely: (1) the amount of information that is irrelevant in the sense that the information is consistent with the events to be predicted, (2) there is high ambiguity. that is, the variety of results expected by the auditing entity from the auditing activities. Related to auditing activities, the high complexity of this audit can cause the auditor to behave dysfunctional. The existence of high task complexity can affect the judgment made by the auditors.

One of the factors that affect task complexity is the number or number of key documents that can be used to make a judgment (Bonner, 1994 in Nadirsyah et al, 2011) that decisions are sourced from various information and can be used by auditors to make decisions. *judgment* in an examination assignment. Auditors can identify misstatements in the financial statements by

studying and analyzing information about the key risks involved (inherent risk), control risk, results of analytical procedures, tests of controls, and results of substantive tests (sampling tests). According to Yustrianthe (2012) task complexity is the number and variety of tasks that make the task difficult and confusing which is accompanied by limited ability or expertise to complete the task.

Locke and Lathan (1990) in Praditaningrum and Januarti (2012) explain that there are two aspects of the preparation of task complexity, namely the difficulty level of the task and the structure of the task. The level of difficulty of a task is always related to the amount of information about the task, while the structure of the task is related to information clarity. The existence of high task complexity can damage the judgment made by the auditors.

Based on this, it can be concluded that the complexity of the task can impact the performance of the audit judgment and the understanding of the complexity of different audit tasks.

## **2.9. Audit Judgment**

*Judgment* auditor is the auditor's judgment in responding to existing information that will affect the final documentation of evidence or opinion in making the auditor's decision on the financial statements of an entity or in the form of audit reporting. The auditor's personal considerations can be influenced by various factors, one of which is individual behavior. The audit process on financial statements is carried out by the auditor through four stages, namely planning, understanding, testing the internal control structure and issuing the audit report. (Hasanah and Rosini, 2016)

Professional judgment is the application of knowledge, training and experience in auditing, accounting and ethics in making decisions about the right choice of an audit assignment. (Tuankotta, 2013: 21)

The judgment process depends on the arrival of information as an unfolds (comprehensive) process. The arrival of information does not only affect how the choice is made. In the incremental judgment process, if information continues to come, new considerations and new decisions / choices will emerge (Praditaningrum, 2012)

In setting an opinion, audit judgment plays a very important role. Audit judgment is a personal consideration or the auditor's point of view in responding to information that affects the documentation of evidence and the auditor's decision making on the financial statements of an entity, where audit judgment is required when dealing with uncertainty and limited information and data obtained where the examiner is required to be able to make assumptions. which can be used to make judgment and evaluate judgment (Jamilah et al in Margareth, 2014).

The SPAP Public Accountant Professional Standard in section 34 also states that the audit judgment on the ability of the business entity to maintain its survival must be based on whether or

not the auditor itself has any doubts about the ability of a business entity to maintain its survival within a period of one year from the date of the audited financial report. .

## **2.10. The relationship between research variables**

The relationship between obedience pressure, experience, and task complexity has a direct effect on audit judgment. However, obedience pressure, experience, and task complexity also have an indirect relationship from various previous studies. Research was also conducted by Novianti Dibar (2013) who examined the effect of pressure on obedience, complexity, and experience to have a significant effect on audit judgment. Meanwhile, auditor knowledge has no significant effect on audit judgment. The study was conducted on auditors who work in KAP in the city of Semarang.

### **a. The Effect of Obedience Pressure on Audit Judgment**

Matters relating to the audit task can pressure the auditor to take actions that violate the audit standards, so the auditor will experience a dilemma in the application of auditors' professional standards in making decisions Fitri and Daljono (2012) state that a pressure situation brings the auditor into a conflict situation, where the auditor tries to fulfill his professional responsibilities but on the other hand is required to comply with orders from the entity being examined and from his superiors.

Based on this description, it is stated that the hypothesis, H1: Obedience Pressure has a negative effect on Audit Judgment.

### **b. Effect of Auditor Experience on Audit Judgment**

Whereas the auditor's experience can be measured by the auditor's steps to examine the financial statements in terms of both the length of time and the number of engagements that have been performed. The use of experiences is based on the assumption that tasks that are repeated repeatedly provide the opportunity to learn to do their best. (Dewi, et al (2015)

So the hypothesis in this study is, H2: Auditor's experience has a positive effect on Audit Judgment.

### **c. Effect of Task Complexity on Audit Judgment**

Auditors are faced with multiple, different, ambiguous, unstructured tasks. This is related to the level of difficulty and pressure obtained by the auditors, this difficulty level is related to information about the duties and structures related to the clarity of the information itself (Mukti and Yendrawati, 2015). This statement is supported by research (Suwandi and Nugraha, 2015). Increasing the complexity of the task can reduce the level of task success, with the complexity and complexity of a job that encourages someone to make mistakes in their work and the Auditor is



assigned to complex with a high level of difficulty and unclear tasks, the audit results made by the auditor will be inaccurate because the data obtained is incomplete.

The factor that also affects is the complexity of the task. In his daily life, the duties of an auditor often experience difficulties, due to limited capacity and memory as well as the ability to make decisions. High task complexity can become a burden if there is a lack of capability and ability of auditors. Aryawati and Martani (2000) in Raiyani and Suputra (2014) state that the complexity of audit assignments can be used as a tool to improve work quality. The complexity of the task can make an auditor inconsistent and unaccountable. This result is supported by the research of Janie, et al (2011).

Apart from that a factor another that affects audit judgment is compliance pressure. In conducting this audit, it is not uncommon for auditors to encounter difficulties such as pressure from superiors and clients, but in performing their duties, auditors must behave professionally and adhere to professional ethics and auditing standards. The results of this study are supported by research by Janie, et al. (2011).

Based on this research the complexity of the tasks, the tasks that have unstructured characteristics, different levels of difficulty and get an ambiguous understanding when the auditors carry out their assignments. In his auditing activities, there is an assumption that the level of task complexity is high. Causes inconsistent behavior and unaccountability. H3: Task complexity has a significant (negative) effect on Audit Judgment.

### **3. RESEARCH METHOD**

#### **3.1. Population and Sample Research**

According to Sugiyono (2017: 80) states that population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are applied by researchers to study. The population in this study are those who work in KAP in the DKI Jakarta area.

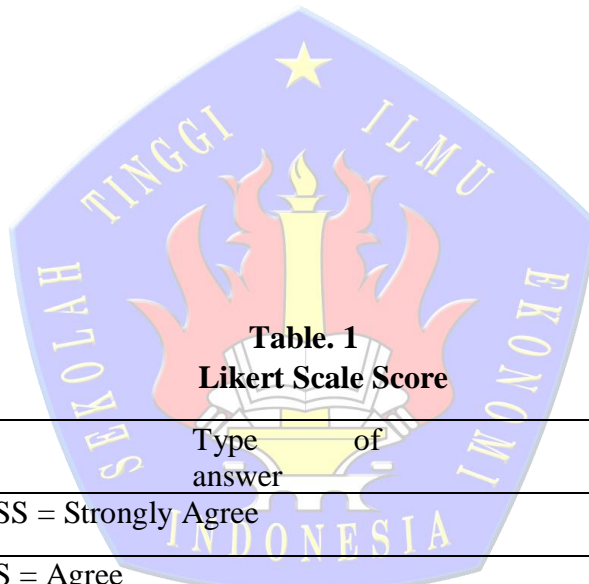
The population in a study is differentiated between:

1. The general population, all auditors work at the junior, senior, manager, or KAP DKI Jakarta Timur level
2. The target population is around the West Jakarta area because by choosing in KAP East Jakarta it makes it easy to distribute and collect questionnaires to complete the author's research.

#### **3.2 Data collection technique**

The data collection method used in this study was a questionnaire survey method. According to Sugiyono (2017) a questionnaire is a data collection technique that is carried out by providing a set of written statements to respondents to answer. This questionnaire method is used to obtain written answers in accordance with a structured list of statements in order to collect information from auditors who work at the Public Accounting Firm (KAP) as respondents in research on the effect of compliance pressure, auditor experience, task complexity on audit judgment. The source of this data is the score of each variable indicator obtained from the filling that has been given to the respondent.

The form of the Likert scale used in this study is the form of a checklist for answers to each instrument item using the Likert scale which has a gradient from very positive to very negative which can be in the form of the following words:



**Table. 1**  
**Likert Scale Score**

No.	Type of answer	Score
1	SS = Strongly Agree	4
2	S = Agree	3
4	TS = Disagree	2
5	STS = Strongly Disagree	1

Source: Sugiyono (2017)

The validity test is used to measure whether a questionnaire is valid or not. And the questionnaire can be said to be valid if the statement in the questionnaire.

### **3.3 Operational Variables**

**Table 2**

**Table Operational**

<b>Variable</b>	<b>Variable Concept</b>	<b>Indication</b>
<b>Obedience pressure (X1)</b>	Pressure of compliance is a condition where an auditor is faced with a dilemma in the application of audit ethics.	<ul style="list-style-type: none"> <li>• Can behave independently</li> <li>• Trying to fulfill his professional responsibilities</li> <li>• Auditor compliance</li> </ul>
<b>Experience of auditors (X2)</b>	Auditors who are experienced in making a judgment are not easily influenced by the presence of relevant information	<ul style="list-style-type: none"> <li>• Length of work as an auditor</li> <li>• Not easily influenced</li> <li>• Can detect errors or errors</li> <li>• Behave Independently and Professional</li> <li>• Be able to find the causes of cheating</li> </ul>
<b>Task Complexity (X3)</b>	Task complexity is the number and variety of tasks that make up a task	<ul style="list-style-type: none"> <li>• Know clearly all his duties</li> <li>• difficulty in the task</li> <li>• The task of confusing information</li> </ul>
<b>Audit Judgment (Y)</b>	Audit judgment as an audit policy in determining opinions regarding the results of the audit which refer to the formation of ideas, opinions or estimates	<ul style="list-style-type: none"> <li>• Can determine opinion</li> <li>• Audit Considerations</li> <li>• Systematic examination</li> <li>• Can predict cheating</li> </ul>

This study used two variables, namely the independent variable and the independent variable (X) and the dependent variable (Y).

#### Dependent Variable (Y)

The dependent variable (dependent variable) is the variable that is influenced by the independent variable. In this study, the dependent variable is audit judgment. Audit Judgment (Y): The auditor's discretion in determining the opinion regarding the audit results which refers to the formation of an idea, opinion or estimate about an object, event, status, or other type of event.

Audit judgment is the dependent variable that can be measured on a four-point scale, namely (1) strongly agree; (2) agree; (3) disagree; (4) strongly disagree.

#### Independent Variable (X)

The independent variable (independent variable) is the variable that affects the dependent variable. In this study, the independent variable is pressure obedience (X1) auditor experience (X2) task complexity (X3)

Obedience Pressure (X1): obedience pressure in this study refers to a conflict situation where the auditor is under pressure from both the superior and the entity being examined to take an action that deviates from the code of ethics. Obedience pressure is an independent variable measured by a four-point Likert scale, namely: 1) strongly agree; 2) agree; 3) disagree; 4) strongly disagree, the more the score obtained, the more influential the pressure on compliance with audit judgment will be.

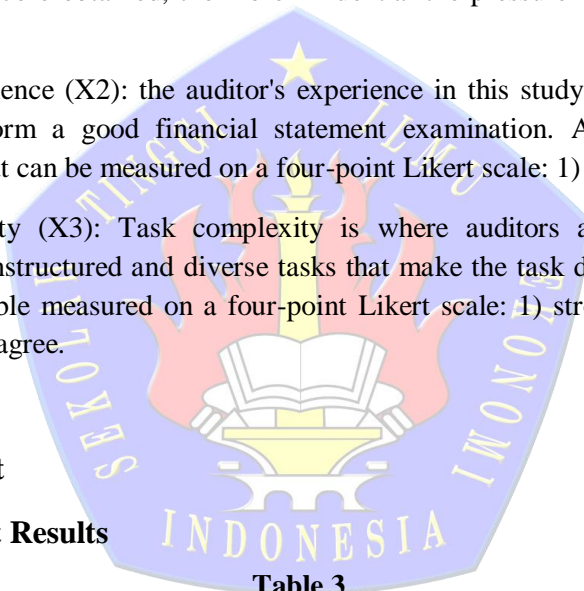
Auditor's experience (X2): the auditor's experience in this study can be measured by the auditor's steps to perform a good financial statement examination. Auditor experience is an independent variable that can be measured on a four-point Likert scale: 1) strongly agree; 2) agree;

Task Complexity (X3): Task complexity is where auditors are faced with multiple, different, ambiguous, unstructured and diverse tasks that make the task difficult. Task complexity is an independent variable measured on a four-point Likert scale: 1) strongly agree; 2) agree; 3) disagree; 4) strongly disagree.

## **4. RESULTS**

### **4.1 Data Quality Test**

#### **4.1.1. Reliability Test Results**



**Table 3**

#### **Reliability Test Results**

<b>Variable</b>	<b>Cronbach's Alpha</b>	<b>Information</b>
Pressure Obedience	0.861	Reliable
Auditor Experience	0.921	Reliable
Complexity of Tasks	0.892	Reliable
<i>Audit Judgment</i>	0.904	Reliable

Source: SPSS output (data processed, 2020)

The reliability test was conducted to determine the extent of the consistency of the research instrument. A research instrument can be said to be reliable or consistency if the Cronbach Alpha value is  $> 0.7$ . . This shows that each statement item used as a research instrument is able to obtain consistent data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

## 4.2 Classic Assumption Test

### 4.2.1. Normality test

**Table. 4**  
Kolmogorov-Smirnov Non Parametric Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		50
Normal Parameters <sup>a, b</sup>	Mean	.0000000
	Std. Deviation	1.25115645
Most Extreme Differences	Absolute	.081
	Positive	.081
	Negative	-.077
Statistical Test		.081
Asymp.Sig. (2-tailed)		.200 <sup>c, d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source: SPSS output (data processed, 2020)

Based on the Kolmogorov-Smirnov non-parametric test table, it shows a significance value (Asymp.Sig) of 0.200 which is greater than 0.05, it can be concluded that the residual data contributes normally. The results of this statistical analysis are consistent with the results of the graph analysis in the previous normality test. Thus, it can be concluded that the data is normally distributed.

#### 4.2.2 Multicollinearity Test Results

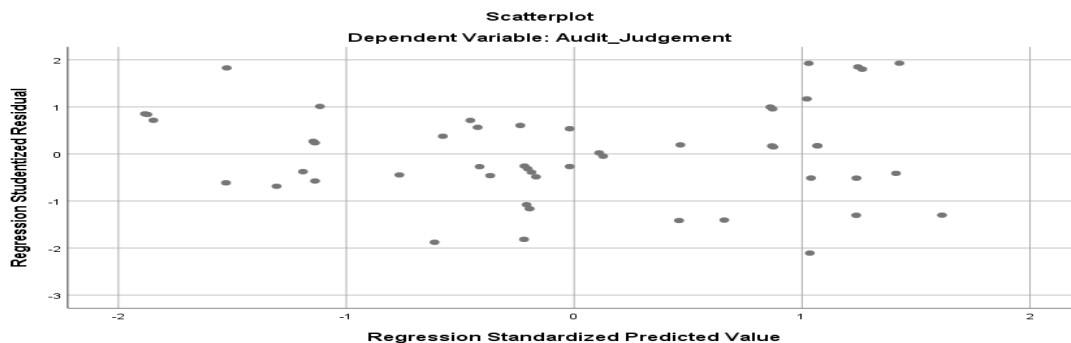
**Table. 5**  
**Multicollinearity Test Results**

Model	Unstandardized		Standardized	T	Sig	Collinearity Statistics	
	Coefisients		Coefficients			Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	1,867	2,074		0.900	0.373		
Obedience Pressure	0.317	0.061	0.013	3,276	0.034	<b>0.564</b>	<b>1,774</b>
Auditor Experience	0.935	0.044	0.988	21,485	0,000	<b>0.599</b>	<b>1,668</b>
Task Complexity	-0,421	0.057	-0.019	-9,363	0.018	<b>0.463</b>	<b>2,159</b>

Source: SPSS output (data processed, 2020)

Based on table 5 above, it can be seen that each independent variable has a VIF value of not more than 10 and a tolerance value of more than 0.10. So it can be concluded that between each independent variable there is no multicollinearity symptom in the regression model

#### 4.2.3. Heteroscedasticity Test



Picture 1.

Source: SPSS output (data processed, 2020)

Based on the scatterplot graph in Figure 4.2 above, it can be seen that the scattered points do not form a certain pattern, and are spread either above or below the zero on the Y axis. It can be assumed that heteroscedasticity does not occur in the regression model, so the regression model is feasible to use.

#### 4.3 Analysis Test Results

##### 4.3.1. Multiple Linear Regression Test Results

Table 6

**Multiple Linear Regression Analysis Test Results**

Model	Unstandardized Coefisients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	1,867	2,074		0.900	0.373
Obedience Pressure	0.317	0.061	0.013	3,276	0.034
Auditor Experience	0.935	0.044	0.988	21,485	0,000
Task Complexity	-	0.057	-0.019	-9,363	0.018

***The Effect of Emphasis on Compliance, Auditor Experience and the Complexity of Tasks on Audit Judgment***

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	0,421			
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a. Dependent Variable: Audit Judgment

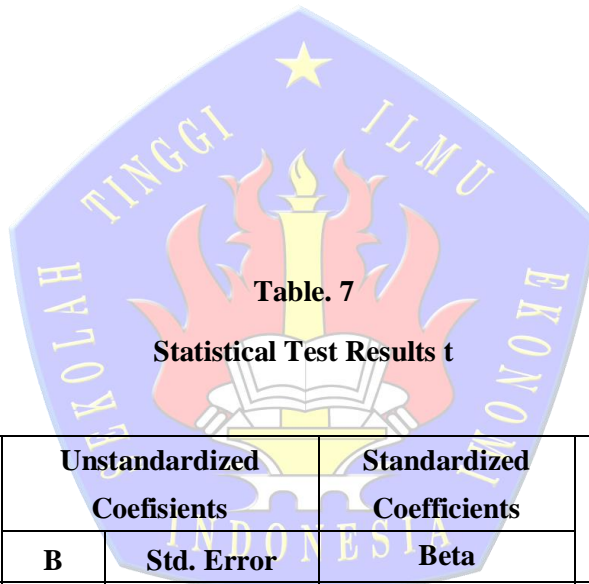
Source: SPSS output (data processed, 2020)

Based on the regression output above, the regression equation model can be determined as follows:

$$AJ = a + b_1TK + b_2.PA + b_3.KT + e$$

$$AJ = 1,867 + 0,317TK + 0,935PA + 0,421KT + e$$

#### 4.3.2 Test Results t



**Table. 7**  
**Statistical Test Results t**

Model	Unstandardized Coeficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
1 (Constant)	1,867	2,074		0.900	0.373
Obedience Pressure	0.317	0.061	0.013	3,276	0.034
Auditor Experience	0.935	0.044	0.988	21,485	0,000
Task Complexity	-0,421	0.057	-0.019	-9,363	0.018

**Coefficientsa**

a. Dependent Variable: Audit Judgment

Source: SPSS output (data processed, 2020)

Based on the table above, it can be explained as follows:



The number of respondents was 50 ( $n = 50$ ), the variables were numbered ( $k = 4$ ), and Degree Of Freedom ( $df = nk$  or  $50-4 = 46$ , with  $df = 46$  and a significant level of 0.05 ( $\alpha = 5\%$ ), then t table can be determined using Microsoft Excel with the formula Insert Function:

Table = TINV (probability, deg freedom)

= TINV (5%; 46)

Table = 2, 01290

#### 4.3.3. Determinant Test Results (R2)

##### Result of Determination Coefficient Test (R2)

##### Model Summary b

Model	R	R Square Square	Adjusted R Square	Std. Error of the Estimate
1	0.970a	0.942	0.938	1,29131

a. Predictors: (Constant), Task Complexity, Auditor Experience, Pressure of Obedience

b. Dependent Variable: Audit\_Judgment

Source: SPSS output (data processed, 2020)

The model summary table above shows the Adjusted R Square value of 0.938 or 93.8%. This means that the variable obedience pressure, auditor experience, and task complexity affect the audit judgment by 93.8%. Meanwhile, the remaining 0.062 or 6.2% is explained by other variables not examined.

## 5. Conclusion

### 5.1 Conclusion

This study aims to determine the effect of audit on audit judgment at public accounting firms in East Jakarta. In this study using respondents as many as 50 auditors with the results of the research previously described, it can be concluded as follows:

1. Obedience pressure has a significant effect on audit judgment. This can be seen from the coefficient value which is equal to 0.137. Obedience pressure occurs because the auditor who gets the assignment from his client is truly independent.
2. Auditor's experience has a significant effect on audit judgment, this can be seen from the coefficient value which is equal to 0.935, this shows how much experience the auditor has and that will affect the judgment taken.
3. The complexity of the task has a significant effect on the audit judgment of auditors who work in public accounting firms in the East Jakarta area. This can be seen from the coefficient value -0,421 Due to the fact that an auditor is difficult and has many sources of data that can be processed in carrying out his duties, he will refer to existing procedures to produce an audit, so that his judgment will be more accurate because the information he receives is more accurate.

## **5.2 Suggestions**

Based on the results of research conducted, the authors provide suggestions in this study, namely:

1. Auditors must have good abilities in overcoming task complexity, because with good competence an auditor can act appropriately in completing his audit tasks in providing judgments.
2. Auditors are expected to maintain their professional attitude in fulfilling their code of ethics as an independent auditor who can carry out their audit tasks under pressure from the obedience of their superiors and clients and produce a good audit judgment.
3. For further researchers, it is expected to add other independent variables that are thought to affect the audit judgment.
4. For further researchers, it is hoped that the research sample will be expanded not only in the East Jakarta area.
5. For further researchers, it is expected that the appropriate time for distributing the questionnaires to be selected is to obtain the maximum number of questionnaires.

## **5.3 Research Limitations**

Research has limitations when it comes to research that can be considered by future researchers:

1. It was difficult to control respondents, because KAP was busy auditing the questionnaire distribution.
2. Many KAP refuse when invited to collaborate for research.

## **6. References**

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