

Influence of experience and professional skepticism on audit judgement of government external auditors

Sumartono*, Yana Ermawati, Tania Meliana Rorong

Department of Accounting, Universitas Yapis Papua, Jayapura, Indonesia

*Corresponding author: destyantoro80@gmail.com

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ABSTRACT

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The complexity of public services require auditors to perform audit judgments to ensure the quality of information and to evaluate the evidence presented in financial statements. Thus, the auditors' judgment and technical skills are important factors in audit quality. This study examines how auditor independence, task complexity, auditor experience, and professional skepticism affect auditor judgment. Purposive sampling was employed to select auditors who worked at the Supreme Audit Institution (BPK-RI) of Papua Province. The data were collected using a set of a questionnaire consisting of 30 items measured on a Likert scale, distributed directly and via Google Forms. The data analyzes using multiple linear regression. The result presents empirical evidence that auditor experience and professional skepticism partially affected audit judgment, whereas task complexity and auditor independence did not have a partial effect on audit judgment. The study provides relevant and adequate insights to government external auditors regarding the factors that should be taken into consideration in maintaining and improving their audit judgments to bring optimal benefits for the local government stakeholders.

Introduction

Public sector organizations in Indonesia face complex challenges regarding an increasing need for diverse and comprehensive information for various management functions, such as planning, controlling, and financial management. It requires information for planning, controlling, and financial management to be increasingly varied (Alamri et al., 2017). This information is crucial in decision-making, performance evaluation, and the monitoring of efficient and effective use of resources. Public sector stakeholders demand more varied, reliable, and relevant information and data to make proper decisions. Public sector stakeholders, including government officials, policymakers, and the general public, rely on accurate, reliable, and relevant information and data to make informed decisions cover information on budgeting, resource allocation, program implementation, and performance metrics. Having access to diverse and comprehensive information can help stakeholders make better informed decisions, improve accountability, and ultimately enhance the effectiveness of public sector organizations.

Government agencies publish a financial statement as proof of their accountability regarding fund allocation that reflects the organizational performance as stipulated in Government Regulation No. 8 of 2006 regarding the Financial and Performance Reporting for Government Agencies. BPK as the government's external auditor holds a crucial role in improving the quality and validity of information contained in financial statements. The government's External Auditor participates in the audit of an entity's financial statements and draws conclusions about the financial statements' fairness (Agustini & Merkusiwati, 2016). Furthermore, BPK is responsible for investigating the management and accountability of state finances carried out by the Central Government and Regional Governments, as well as other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regionally Owned Enterprises, and other institutions or agencies that manage state finances, as stipulated in Law Number 15 of 2016 concerning the Supreme Audit Institution.

In Ceposonline (2020), BPK RI Representative of the Papua Province mentioned 8 districts in the Papua Province that still received negative assurance, namely Biak Numfor District, Tolikara, Sarmi, Mamberamo Tengah, Mamberamo Raya, Waropen, Mappi, and Boven Digoel. This condition shows that the management of local government finances is not yet optimal. Papua is an affirmative region and the eastern region of the province is a focus of government development in every sector, including the support of the central government through the role of special autonomy funds allocated to Papua to finance the implementation of special autonomy in a

region managed by the Papua Province government and districts/cities in Papua. Therefore, the management of the fund should be transparent and accountable. Tight supervision and evaluation of the fund are needed.

The audit provides an opinion on the fairness of the Regional Government Financial Statements by considering compliance with Government Accounting Standards (SAP), disclosure adequacy, compliance with laws and regulations, and the effectiveness of the Internal Control System (Sari & Budiarta, 2018). The determinants in the provision of opinions mentioned in SAP articles must take into account the characteristics of the financial statements as normative requirements. Such considerations are influenced by auditors' subjectivity (Dhiyatmika & Latrini, 2020). In this case, the professional judgement of the BPK auditors may be in a wide gap as the competence does not meet the required standards. Therefore, auditors need to exercise professional judgement in decision making based on the core information, relevant criteria, related parties of the examination, level of confidence, examination scope, examination risk, examination procedures related to the examination risk, and materiality as regulated in the State Financial Audit Standards (SPKN) of the Financial Audit Agency in 2017; audit quality is then significantly determined by the assessment and technical ability of the auditors (Libby & Luft, 1993).

The role of the auditor in financial reporting is indeed quite important. In addition to competent human resources, support from superiors and well-trained treasurers are also important. The expertise and competence of the treasurers need to be further improved in order to improve the quality of human resources and gain, so the presented financial report can receive an unqualified opinion. Auditors need to make professional judgement based on the evidence of the examination of past events and evaluate the adequacy, validity, and accuracy of the evidence to achieve and ensure that the overall objective of the examination has been achieved. Audit judgment is a personal consideration of the auditor's perceptions towards information and evidence provided in financial statements (Pratiwi & Pratiwi, 2020). It is typically used when the auditor is confronted with uncertainty and limited information and evidence, requiring the auditor to make assumptions that result in a judgment and evaluate the information and evidence.

One of the factors that influence audit judgment is task complexity (Azizah & Pratono, 2020). Muslim et al. (2018) describe task complexity as a task difficulty level and task structure. Task Complexity is related to the amount of information about the related task, while the structure of the task is related to the clarity of the information. Previous studies (Rahmadanty & Muslimin, 2020) show that task complexity influences audit judgment. However, inconsistent results were found by some researchers, including Susandya (2020) who found that task complexity did not influence audit judgment.

Auditor experience is also another factor that affects audit quality (Sumartono, 2022). An experienced auditor has better ability in identifying the relevance of evidence or information in making Audit Judgment (Jayanti, 2017). Other researchers Surbakti and Wijayanti (2022) and Pratiwi and Pratiwi (2020) also found that Auditor Experience positively and significantly influenced Audit Judgment. On the contrary, (Wahyuni et al., 2020) did not find that auditor experience affected audit judgment. Furthermore, other researchers did not find a significant influence of greater task complexity on audit judgment.

Auditor Independence also affects audit quality (Pratiwi & Pratiwi, 2020). Auditor's Independence reflects that an auditor is truthful, difficult to persuade, and does not take sides with any entity. Ismunawan and Triyanto (2020) and Yuliyana and Waluyo (2018) show that Independence has a significant influence on Audit Judgment. However, these results are contradictory to the ones found by Azizah and Pratono (2020) that Independence has no influence on Audit Judgment.

The last factor that influences audit judgment is professional skepticism (Pratiwi & Pratiwi, 2020). Professional skepticism refers to an attitude of questioning and critical inquiry, rather than accepting information at face value. It involves an ongoing questioning of the information and evidence, and a critical assessment of the assumptions, expectations, and representations made by management. Professional skepticism maintains a professional attitude, particularly related to the alertness to the possibility of management fraud and skepticism on the audit evidence as well as a precautionary principle (Pratiwi & Pratiwi, 2020). Studies conducted by Ginting and Munawarah (2019), Monica (2018), Muttiwijaya and Ariyanto (2019) describe that professional skepticism influences audit judgment, while the research studies conducted by (Bahri, 2018) show the opposite result where professional skepticism has no influence on audit judgment. It is important to note that the relationship between professional skepticism and audit judgment may not be linear and that other factors such as task complexity, time pressure, and incentives may moderate the influence of professional skepticism on audit judgment.

Those variables have been widely analyzed by many researchers. However, this study focused on the qualitative and quantitative factors of audit judgment that auditors should take into account in reviewing audit evidence. This study was conducted to confirm the variables that affect audit judgment. Papua was selected for Papua receives massive amount of special autonomy funds which require transparent and accountable management as determined in Government Accounting Standards. Furthermore, monitoring ensures that financial reports are presented in accordance with government accounting standards. Through the role of attribution theory, the role of the audit judgment is influenced by internal and external factors such as task complexity, auditor independence, auditor experience, and professional skepticism of auditors, particularly external auditors.

Literature Review

Attribution theory highlights the efforts made to understand the causes of our behavior and that of others. Attribution theory is a psychological theory that explains how people make judgments about the causes of their own behavior and the behavior of others. It also concerns with how individuals interpret events and how they attribute causes to those events. Attribution theory was first developed by Heider (1958), in this theory explains the causes of individuals' personal behaviors whether or not they are affected by internal factors and external factors.

Public Accountant Professional Standards (SPAP) SA section 315.23 (2013) states that audit judgment is an understanding of the business risks that entities face, which increases the possibility of identifying business risks. Audit Judgment determines the contents that should be taken into consideration in assessing internal control systems, determining risk levels, determining audit strategies to be used, determining audit procedures, evaluating evidence obtained, assessing company going concerns, and arriving at the auditor's opinion (Monica, 2018). Each auditor has a distinctive perspective and approach to each audit situation, both in terms of responding to and managing the information obtained related to audit responsibilities and risks associated with the judgments.

Influence of Task Complexity on Audit Judgment

Task complexity is defined as an unstructured, difficult-to-understand, and ambiguous task (Sari, 2016). It refers to the level of difficulty and uncertainty involved in completing a task. Complex tasks are often unstructured, difficult to understand, and ambiguous, meaning that there is no clear set of instructions or steps to follow. These tasks require more cognitive effort and problem-solving skills to complete than simple tasks. External auditors frequently have a wide range of responsibilities, many of which are interconnected and vary in terms of the amount and type of work they perform. Ismunawan and Triyanto (2020) suggest that task complexity is synonymous with a difficult task (requires good attention capacity or mental processes) or a complex task structure (level of specification of what must be done in the task). Task complexity can improve work quality. The complexity of work is classified into low, medium, and high complexity (Ginting & Munawarah, 2019).

Furthermore, ambiguity and weak structures, both in the main tasks and in other tasks, contribute to complexity (Bahri, 2018). In addition to tasks that are confusing, ambiguous, and unstructured, existing alternatives cannot be identified, preventing them from obtaining relevant and sufficient data and information to predict the data output. In terms of testing, task complexity in the audit is critical because there is a tendency to perceive that the task of conducting an audit is complicated and involves many tasks. As Susandya (2020) describes, an auditor who is under pressure from a complex audit task tends to make bad and inappropriate judgments that undermine their judgments. Previous researchers have argued that task complexity influences audit judgment (Azizah & Pratono, 2020). Thus, based on the preceding description, the first hypothesis was proposed as follows.

H₁: Audit Judgment is influenced by task complexity.

Influence of Auditor Experience on Audit Judgment

Experience refers to the skills and knowledge that a person gains from doing something (Alamri et al., 2017). Further, Pratiwi and Pratiwi (2020) state that Audit experience refers to an auditor's experience in conducting examinations of various assignments, as well as the length of time the auditor has worked in his profession and can add to his knowledge of error detection. High experiences in the field of auditing can assist an auditor in completing tasks as they are accustomed to the same pattern (Murtadha, 2018).

The 2017 Public Accountant Professional Standards Number 200 defines that an auditor must fulfill the requirements to carry out an audit by applying relevant training, knowledge, and experience in the context of accounting, auditing, and ethics in decision making. Adequate experience is expected to raise auditors' alertness in reviewing relevant evidence and information to make the right decision and take appropriate actions to the conditions in the audit engagement. Auditors with high experience have more knowledge which allows them to better understand various events they encounter. According to Sumartono (2022), auditors' experience can influence audit judgment. The findings by Sumartono (2022) are also supported by Surbakti and Wijayanti (2022) and Pratiwi and Pratiwi (2020) who also found that audit experience affected audit judgment. Based on the aforementioned background, the second hypothesis was proposed as follows.

H₂: Audit Judgment is influenced by auditor experiences.

Influence of Auditor Independence on Audit Judgment

In carrying out audits of financial statements, auditor independence is defined as an impartial attitude toward the interests of anyone or anything (Azizah & Pratono, 2020). Korompis and Latjandu (2017) argued that Independence refers to an auditor's attitude of dropping any personal interests in carrying out his duties to maintain integrity and

objectivity. Independence is a fundamental principle in the field of auditing and it refers to the state of being free from any influence, bias, or pressure that could compromise the auditor's ability to carry out his duties objectively and impartially.

According to Auditing Standard Number 220 (SPAP 2017) and the Code of Ethics, auditors must be independent of the entity being audited. Independence ensures the validity of the audit opinion given by the auditors. In other words, independence is an important factor for the auditor to carry out his profession. An independent auditor will provide a true assessment of the fairness of the financial statements, ensuring his reliability of the financial statements (Susandya, 2020). A study conducted by Pratiwi and Pratiwi (2020) provides empirical evidence that auditor independence can influence audit judgment. This study is supported by other studies Ismunawan and Triyanto (2020) who conducted a similar study which empirically proved that independence influences audit judgment. Considering the previous explanation, the third hypothesis was proposed as follows.
H₃: Audit Judgment is influenced by auditor independence.

Influence of Professional Skepticism on Audit Judgment

Auditing Standard No. 220 (SPAP 2017) defines professional skepticism as an attitude that includes a questioning mind and an alert attitude towards situations and conditions that may indicate opportunities for potential misstatement caused by either fraud or error. It is an important aspect of the audit process as it helps the auditor identify and assess the risks of material misstatement in financial statements.

Kadous and Zhou (2019) support the notion that high-quality cognitive processing can increase an auditor's professional skepticism by providing a basis for making skeptical judgments. Cognition, or the mental processes involved in acquiring, understanding, and using information, is essential for the auditor to identify and assess risks. High-quality cognitive processing is essential for the auditor to be able to identify and assess the risks of material misstatement in financial statements.

As Monica (2018) explains, skepticism is the attitude an auditor adopts when carrying out audit assignments. It involves constantly questioning and critically evaluating audit evidence. A skeptical auditor will not simply accept the client's explanation of information and data, but will try to obtain various reasons, evidence, and confirmation. With skepticism, the auditor can make critical judgments about the validity of audit evidence and obtain a high level of confidence, but not absolute confidence, in the financial statements. Hence, the auditor can make sound decisions while also taking into account the sufficiency and appropriateness of the evidence obtained (Ginting & Munawarah, 2019).

A lack of professional skepticism may result in the inability to detect an increase in risk. Therefore, the auditor must be critical of all evidence obtained during the audit process, from the evidence-gathering phase to the audit evidence evaluation phase, to influence audit judgment. Professional skepticism plays an important role in audit judgments and must be adopted by the auditor throughout the audit processes (Sumartono, 2022). An auditor must adopt a mindset of professional skepticism throughout the audit process to identify and assess the risks of material misstatement in the financial statements. This is critical to ensure that the auditor obtains sufficient appropriate audit evidence to support the opinion on the financial statements.

Empirical studies such as those by Pratiwi and Pratiwi (2020) and Ginting and Munawarah (2019) have also shown that professional skepticism has an influence on audit judgment. Based on the above description, it can be stated that professional skepticism plays a significant role in audit judgments and must be adopted by the auditor throughout the audit process to identify and assess the risks of material misstatement in financial statements. Regarding this explanation, the fourth hypothesis was developed as follows.
H₄: Audit judgment is influenced by professional skepticism.

Research Method

This research aimed to investigate the influence of several independent variables such as task complexity, auditor experience, independence, and professional skepticism on the dependent variable, namely audit judgment. The research used an associative research design and causality to explain the relationship between the variables. The data for this research were collected through primary sources using a questionnaire instrument distributed to respondents via Google form. The questionnaire used a Likert scale of 1-5, with options ranging from Strongly Disagree to Strongly Agree: 1-5 STS = Strongly Disagree, TS = Disagree, N = Neutral, S = Agree, and SS = Strongly Agree (Sekaran & Bougie, 2016). The population in this study consisted of all the 127 auditors who worked at the Office of BPK in Jayapura. The samples were collected using a non-probability technique and a purposive sampling technique based on the predetermined criteria, namely having been working as an auditor for at least three years and having taken the certification exam for the Functional Position of Auditor (JFP).

Operational Definition of Research Variables

The independent variables in this study were task complexity, auditor experience, independence, and professional skepticism while the dependent variable was audit judgment.

In this study, audit judgment was defined as the auditor's policy in determining opinions about audit results, which refers to the formation of an idea, opinion, or estimate about an object, event, status, or another type of event (Sari, 2016). Indicators that represent audit judgment: (1) Considerations regarding materiality, (2) Audit risk, and (3) Management capabilities. Task complexity was defined as the number and variety of tasks that make the task difficult and confusing, as well as limited ability or expertise in completing the task. According to (Jamilah et al., 2007) indicators that represent task complexity are (1) limited capabilities, (2) memory, and (3) the ability to integrate the problems of a decision-maker. Auditor experience was defined as an auditor experience in auditing financial statements in terms of time, number of assignments, and types of companies handled. Murtadha (2018) describes that auditor experience can be measured by three indicators: (1) the length of time working as an auditor, (2) the number of audit assignments, and (3) the number of companies that have been audited.

Independence is a key attribute of an auditor, as it ensures that the auditor is objective, unbiased, and truthfully reporting to management, company owners, and other parties who rely on financial statements (Susandya, 2020). Alamri et al. (2017) mention that independence can be measured by three indicators, including objectivity, honesty, and lack of personal interference.

Professional skepticism is an attitude that an auditor adopts during an audit, characterized by a questioning mind and critical assessment of any audit evidence obtained (Susandya, 2020). A skeptical auditor will not simply accept an explanation from the client but will ask questions to obtain reasons, evidence, and confirmation regarding the object in question. It can be measured using three indicators: (1) thoughts that always question audit evidence, (2) the auditor's level of doubt about audit evidence, and (3) additional audits (Sumartono et al., 2019).

Data Analysis

Multiple Linear Regression was employed to determine the relationship between the independent variables (task complexity, auditor experience, independence, and professional skepticism) and the dependent variable (audit judgment). Before conducting the regression analysis, several stages of data analysis tests were performed, including descriptive statistical analysis and data validity and reliability testing. For descriptive statistical analysis, the demographics of the respondents were described, including length of work, gender, age, and last education. The data were analyzed using SPSS software. To ensure the validity and reliability of the data used, construct validity testing and reliability testing were performed. For construct validity testing, correlation techniques were used to measure the correlation between the scores of question/statement items and their total scores, using the product moment correlation formula with a significance level of 5%. If the correlation result has a probability of less than 0.05, it is considered valid. For reliability testing, Cronbach's alpha was calculated using SPSS software. A variable is considered reliable if the Cronbach Alpha value is greater than 0.70 (Ghozali, 2018). After testing the validity and reliability of the data, classical assumption tests were performed, including normality, heteroscedasticity, and multicollinearity tests. Finally, the research hypotheses were tested using t-test and Coefficient of Determination (R²).

Results and Discussion

The research questionnaire was distributed both directly and through a Google form. The questionnaire was directly distributed to the respondents by giving them paper copies of the questionnaire, then they were asked to fill in and return the questionnaire. On the other hand, the questionnaire was distributed through a Google form by creating an online version of the questionnaire and sending a link to the respondents. The survey obtained 84 complete responses from 62 male and 22 female respondents. In terms of length of work, 39 respondents had worked for 1-2 years, 31 had worked for 3-4 years, 10 had worked for 5-6 years, and 3 had worked for over 6 years. In terms of age, 45 respondents were under 30 years old, 23 were between 31-40 years old, 12 were between 41-50 years old, and 4 were over 50 years old. In terms of last education, 26 respondents graduated from a master's degree and 3 of them had a bachelor's degree.

The primary data of this study were obtained from the questionnaire. The validity and reliability of the instrument were evaluated prior to its distribution. The validity test employed a comparison of the Product Moment correlation index with a significance level of 5%. If the probability of the correlation results is less than 0.05, it is considered statistically significant, and the instrument is considered valid. If the correlation coefficient is greater than 0.05, it means that the correlation is not statistically significant and the instrument is considered invalid. Table 1 displays the validity test results.

Table 1. Validity Test Results

Variable	Item	Pearson Correlation	Probability (Sig)	Description
Task Complexity (X1)	KT1	0.636	0.000	Valid
	KT2	0.637	0.000	Valid
	KT3	0.675	0.000	Valid
	KT4	0.705	0.000	Valid
	KT5	0.648	0.000	Valid
	KT6	0.592	0.000	Valid
Auditor Experience (X2)	PA1	0.659	0.000	Valid
	PA2	0.701	0.000	Valid
	PA3	0.642	0.000	Valid
	PA4	0.691	0.000	Valid
	PA5	0.657	0.000	Valid
	PA6	0.559	0.000	Valid
Auditor Independence (X3)	IA1	0.673	0.000	Valid
	IA2	0.672	0.000	Valid
	IA3	0.635	0.000	Valid
	IA4	0.607	0.000	Valid
	IA5	0.710	0.000	Valid
	IA6	0.598	0.000	Valid
Professional Skepticism (X4)	SP1	0.711	0.000	Valid
	SP2	0.728	0.000	Valid
	SP3	0.679	0.000	Valid
	SP4	0.696	0.000	Valid
	SP5	0.717	0.000	Valid
	SP6	0.728	0.000	Valid
Audit Judgement (Y)	AJ1	0.675	0.000	Valid
	AJ2	0.655	0.000	Valid
	AJ3	0.571	0.000	Valid
	AJ4	0.649	0.000	Valid
	AJ5	0.736	0.000	Valid
	AJ6	0.615	0.000	Valid

Source: Processed Data (2021)

Table 1 shows that the value was less than 0.05 and the correlation coefficient between the statement items and their variables was greater than 0.5. This indicates that the statement items in the questionnaire were declared valid. The correlation coefficient between the statement items and their variables should be greater than 0.5. In this study, the Cronbach's alpha coefficient was used to measure reliability, and the criterion for reliability is a Cronbach Alpha value greater than 0.7 (Nunnally, 1967). Table 2 shows the reliability test results.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha based on standardized items	Description
Task Complexity (X ₁)	0.826	Reliable
Auditor Experience (X ₂)	0.831	Reliable
Auditor Independence (X ₃)	0.826	Reliable
Professional Skepticism (X ₄)	0.872	Reliable
Audit Judgement (Y)	0.829	Reliable

Source: Processed Data (2021)

Table 2 shows that all the statement items for each research variable had a Cronbach's Alpha greater than 0.7. This means that they were declared reliable.

After checking for reliability, the next step was the normality test. The non-parametric Kolmogorov-Smirnov test was used in this study to test normality. The results showed a significance level greater than 0.05; the data met the assumption of normality (Ghozali, 2018). The One-Sample Kolmogorov-Smirnov test showed the Asymp. Sig. (2-tailed) > 0.200, gmeanin that the research data met the normality assumption.

The results of the heteroscedasticity test using a scatterplot showed that the dots spread randomly both above and below number 0 on the Y axis. This suggests that the data did not exhibit heteroscedasticity as shown in Figure 1.

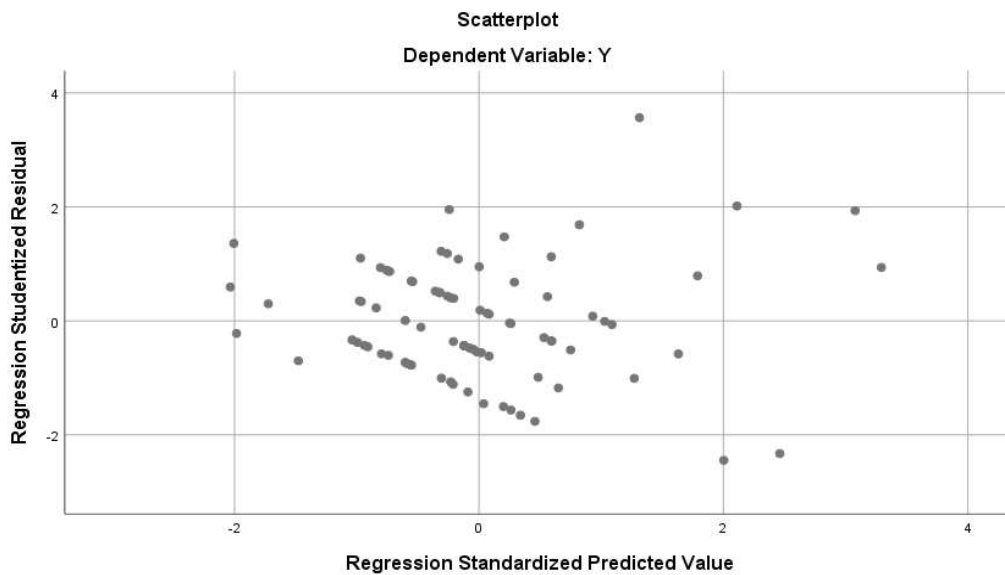


Figure 1. Heteroscedasticity Test Results: Scatterplot

After checking for normality and heteroscedasticity, the next step was the multicollinearity test. Multicollinearity occurs when two or more independent variables in multiple regression analysis are highly correlated. The results of the multicollinearity test are presented in Table 3.

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF
Task Complexity (X ₁)	0.779	1.284
Auditor Experience (X ₂)	0.768	1.302
Auditor Independence (X ₃)	0.888	1.126
Task Complexity (X ₄)	0.823	1.215

Source: Processed data (2021)

Referring to Table 3, the VIF value was less than 10 and the tolerance value was close to 1. This indicates no multicollinearity between the independent variables in this study.

Multiple linear regression was used to test the influence of task complexity, auditor experience, auditor independence, and professional skepticism on audit judgment. The analysis was carried out using SPSS software version 25, and the test results are shown in Table 4.

Table 4. Regression Test Results

Variable	Coefficients Regresi (β)	P-value	Description
Task Complexity (X ₁)	0.018	0.859	Rejected
Auditor Experience (X ₂)	0.538	0.000	Supported
Auditor Independence (X ₃)	0.079	0.294	Rejected
Task Complexity (X ₄)	0.154	0.020	Supported
Constant	4.741	0.082	
Adjust R Square			0.434
F count			16.920
Sig.			0.000

Source: Processed data (2021)

The coefficient of determination (R²) measures how well the model can explain variations in the dependent variable (Ghozali, 2018). Table 4 shows that the Adjusted R² was 0.434, or 43.4%. This demonstrates that the

independent variables (task complexity, auditor experience, auditor independence, and professional skepticism) in the model can explain 43.4% of the variation in the dependent variable (audit judgment). This means that the independent variables in the model accounted for 43.4% of the variation in the dependent variable. Therefore, the independent variables had a significant effect on the dependent variable. It is also important to note that the remaining 56.6% of the variation in the dependent variable was influenced by other variables outside of this research model. This highlights the importance of considering other variables that may influence the dependent variable in future research.

Influence of Task Complexity on Audit Judgment

The results of the partial testing showed that task complexity had a p-value greater than 0.05. This reveals that the relationship between task complexity and audit judgment was not statistically significant, meaning that there was not enough evidence to suggest that task complexity influenced audit judgment. Based on this analysis, H_1 , which states that task complexity influences audit judgment, was rejected.

This suggests that task complexity did not have a significant effect on the auditor's audit judgment. This might be because all the auditors already had technical guidelines regarding the scope of work to be completed, meaning that the auditors had a clear understanding of the tasks they were expected to complete and could effectively follow the guidelines regardless of task complexity (Susandya, 2020). An auditor already has a time allocation that is adjusted to the complexity of the task given when performing auditing duties, so the auditor can carry out the assigned task efficiently, regardless of the task complexity. In other words, task complexity did not have a significant effect on the auditor's audit judgment.

This result may contradict the attribution theory, which posits that people's behavior and judgments are affected by the meaning they attach to certain situations. In the context of auditing, the Attribution theory suggests that task complexity would influence the auditor's professional judgment. However, the results of this study suggested that task complexity did not have a significant effect on the auditor's audit judgment. In addition, the auditor can integrate relevant and sufficient information and evidence to support the decision of an appropriate judgment. This study confirms a previous study (Susandya, 2020) which empirically proves that task complexity has no influence on audit judgment.

Influence of Auditor Experience on Audit Judgment

Taking into account the partial test results, auditor experience had a p-value of 0.000 or less than 0.05. In light of the results of this analysis, H^2 , which states that auditor experience influences audit judgment, was supported.

This demonstrates that an experienced auditor is likely to be more sensitive in understanding relevant information related to the decisions made. This is because an experienced auditor will have more things stored in his memory and will be able to develop a good understanding of the events that he encounters (Murtadha, 2018). The results of this research are consistent with the attribution theory, which states that a person's behavior can be determined by a combination of internal and external factors. Internal factors include abilities, knowledge, or experience, while external factors include task difficulty, opportunity, or luck.

This study empirically demonstrated that experience can influence a person's ability to make careful audit judgments. This knowledge and understanding can help experienced auditors to be more sensitive in understanding relevant information related to the decisions made. Additionally, it is likely that more experienced auditors have met a variety of different types of audits and clients, which can help them identify patterns and trends that may not be apparent to less experienced auditors. The study also suggested that auditors learn from their mistakes, as prudence in carrying out tasks is derived from mistakes made and the impact of those mistakes, so the auditor can learn from previous incidents to avoid making the same mistakes in the future. The results are consistent with previous research (Pratiwi & Pratiwi, 2020), which empirically proves that auditor experience influences audit judgment. This highlights the importance of experience in professional judgment, as it allows auditors to learn from their past experiences and improve their performance in the future.

Influence of Auditor Independence on Audit Judgment

The results of the partial testing showed that auditor independence had a p-value of $0.294 > 0.05$, indicating that the relationship between auditor independence and audit judgment was not statistically significant. This means that there was not enough evidence to suggest that auditor independence had an effect on audit judgment. Based on the results of this analysis, H_3 , which states that auditor independence influences audit judgment, was rejected.

Auditors work in teams and have to collaborate with others during the audit process. There is good supervision and review of the work. This could be a reason why auditor independence was not found to have a significant effect on audit judgment in this study. Additionally, the review and supervision by the senior audit team can help correct any mistakes that may occur during the audit process. This can help ensure that the final audit

judgment is accurate and reliable, regardless of the level of independence of individual auditors. Thus, auditor independence, whether high or low, has no influence on the audit judgments made (Susandya, 2020). This contradicts the attribution theory, which states that a person's behavior is influenced by a combination of internal and external factors. Auditor independence is an internal factor as it is reflected in the decisions made by the auditor. If the auditor finds no problem with the threat of transfer when he discloses the findings as is, he reflects auditor independence. The result of this study corroborates a study conducted by (Susandya, 2020) that auditor independence has no influence on audit judgment.

This result suggests that other factors may be more important in influencing audit judgment or that the study design or data used in this research might not be able to capture the effect of auditor independence on audit judgment. However, this does not mean that auditor independence is unimportant but rather, this study only looked at one aspect of it. Additionally, auditor independence is important in maintaining the integrity and objectivity of the audit process.

Influence of Professional Skepticism on Audit Judgment

The results showed that professional skepticism had a p-value of $0.02 < 0.05$. This indicates that the relationship between professional skepticism and audit judgment was statistically significant. Based on the results of this test, H_4 , which states that professional skepticism influences audit judgment, was supported.

A higher level of professional skepticism can help auditors be more critical and thorough when analyzing information, which can lead to a more appropriate audit judgment. On the other hand, a lack of professional skepticism can cause the auditors to miss an increase in risk after an opinion has been made, which can lead to an inaccurate or unreliable audit judgment (Pratiwi & Pratiwi, 2020). With professional skepticism, the auditors can better manage and evaluate the evidence and information received to gain confidence and accuracy in decision-making or audit judgment. The attribution theory suggests that a person's behavior is determined by internal factors such as abilities, knowledge, or experience, and external factors such as task difficulty, opportunity, or luck. In the context of this study, the theory suggests that the behavior of the auditors, specifically their audit judgment, was determined by internal factors such as professional skepticism. It includes a questioning mind and an alert attitude to situations and conditions that may indicate a high probability of material misstatement of financial statements. In other words, professional skepticism will help auditors more effectively identify potential risks and determine the appropriate audit procedures, which can lead to a more accurate and reliable audit judgment.

The results of this study described the role of government external auditors at BPK of Papua Province. They are responsible for assessing the validity and reliability of evidence and information obtained during an audit, as well as considering the evidence's relevance and suitability for making an audit judgment. This requires them to approach their work with an open mind and be willing to consider alternative explanations for the information and evidence they obtain. They must remain alert to circumstances that may indicate potential fraud or misstatement of financial statements. Professional skepticism helps ensure that the auditors conduct an objective and thorough audit. The results of this study corroborate previous studies (Pratiwi & Pratiwi, 2020); (Yowanda et al., 2019), which empirically proves that professional skepticism influences audit judgment.

Conclusion

The results of this study showed that audit judgment of the auditors at the Indonesian Financial Audit Agency (BPK-RI) in Papua Province was not influenced by task complexity and independence. BPK auditors clearly understood their tasks and they did not find significant difficulties in performing their tasks. The auditors were also capable of integrating relevant and sufficient information and evidence to make the right judgment. Similarly, auditor independence did not affect audit judgment as auditors had some strategies regarding the validation of fact and opinion and lower anxiety for being discharged when they disclose manipulated audit evidence. Auditor judgment was influenced by auditor experience and professional skepticism. Auditors with enough experience as indicated by the length of time they have worked as auditors, had better ability to understand their jobs, allowing them to identify relevant information properly in order to make the right decisions. This study also revealed that the external government auditors working at the BPK Office in Papua Province were critical in analyzing the validity and reliability of the evidence and information obtained. They always checked the relevance and sufficiency of the audit evidence obtained, thus positively affecting the audit judgment.

Furthermore, this research can make a technical contribution to the auditing of the government financial report by ensuring that inspection maintains the quality of audit judgment through independency and professional skepticism to obtain data that represents the actual situation properly. Future research can be conducted to investigate variables that may influence audit judgment, such as gender, locus of control, and budget. Future research is also expected to collect audit time from respondents through direct interviews.

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Appendices

INSTRUCTIONS FOR COMPLETING THE QUESTIONNAIRE

Choose and cross (x) for the answer that is considered the most suitable for the following items.

Description:

SA : Strongly Agree

A : Agree

N : Neutral

D : Disagree

SD : Strongly Disagree

The following is a list of questions that have been adjusted to the research variables:

A. Audit Judgement

No.	Item	Options				
		SA	A	N	D	SD
1.	In providing audit judgment, the auditor must consider materiality at the financial statement level.					
2.	In planning the audit judgment, the auditor must consider materiality at the account balance level.					
3.	In planning an audit judgment, the auditor must consider the inherent risk associated with the account balance.					
4.	In providing professional judgment, the auditor is required to determine control risk in a particular account balance.					
5.	In giving professional judgment on audit results, the auditor must consider the business viability.					
6.	Audit judgment is based on management's ability to assess a financial report.					

Source : (Murtadha, 2018)

B. Task Complexity

No.	Item	Options				
		SA	S	SA	TS	SA
1.	It is always clear to me which tasks must be completed.					
2.	It is not clear why I have to do each assignment (from various assignments available).					
3.	I can always tell when a task has been completed.					
4.	Several tasks related to all existing business functions are either unclear or confusing.					
5.	I can always see that I need to complete a particular task.					
6.	It is not very clear to me how to do each task that I've been assigned.					

Source : (Jamilah et al., 2007)

C. Auditor Experience

No.	Item	Options				
		SA	S	SA	TS	SA
1.	The longer I work as an auditor, the better I understand how to deal with an entity/object of inspection for data and information.					
2.	The longer I work as an auditor, the more relevant information I can find to consider when making decisions.					
3.	The amount of audit tasks requires accuracy in their completion.					
4.	The amount of tasks at hand provides an opportunity to learn from past events.					
5.	I could have done a better audit if I had audited a large corporate client.					
6.	My audits are better because I have audited many clients.					

Source: (Murtadha, 2018)

D. Auditor Independence

No.	Item	Options				
		SA	S	SA	TS	SA
1.	My audit judgment is based on field observations.					
2.	The report I'm working on is free of attempts to manipulate the audit report including facts and opinions.					
3.	I don't care if I am transferred if I reveal the findings as they are.					
4.	I will never manipulate audit findings.					
5.	I feel compromised if the auditee requests that the findings not be included in the audit.					
6.	Even if the auditee is still related to me by blood, I do not limit the audit questions.					

Source : (Alamri et al., 2017)

E. Professional Skepticism

No.	Item	Options				
		SA	S	SA	TS	SA
1.	I Adopt a professional skepticism by refusing to be easily satisfied with existing audit evidence.					
2.	Professional skepticism in the auditor includes a questioning mind and critical evaluation of audit evidence.					
3.	I conduct the audit completely, assuming that there is a possibility of financial statement misstatement.					
4.	The auditor should not assume that management is dishonest, but neither should I assume that management is completely honest.					
5.	I perform a critical evaluation of the audit evidence obtained.					
6.	I am on the lookout for contradictory audit evidence.					

Source: (Sumartono et al., 2019)