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AUDITING | RESEARCH ARTICLE

Work Experience, Obedience Pressure and Task Complexity on Audit Judgment

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Abstract: This study aims to examine and analyze the effect of variables work experience, obedience pressure and task complexity on audit judgment. This study involved 43 auditors and data collection using a survey method. Furthermore, the data were analyzed using descriptive statistical tests, e.g., validity and reliability tests, normality test, multicollinearity test and heteroscedasticity test, and hypothesis testing (multiple linear regression equation test, determination coefficient test, *F*-test and statistical *t*-test). Based on the research results, it is concluded that work experience has a positive and significant effect on audit judgment. The more experienced an auditor is, the greater the auditor's ability to solve any existing problems and can assist the auditor in predicting and detecting problems professionally so that the resulting audit judgment is better. Second, the pressure of obedience has a negative and significant effect on audit judgment. The more professionally an auditor conducts an audit, the better the resulting audit quality. Third, task complexity has a negative and significant effect on audit judgment. The auditor carries out the more complex the assignment, the more difficult it is to complete the tasks that must be completed, and it will reduce its performance, and the audit judgment issued will be worse.

Keywords: Audit Judgement, Task Complexity, Work Experience, Obedience Pressure
JEL Classification Code: H83, M42, M40

1. INTRODUCTION

Today, competition between companies is increasing, accompanied by various problems faced by companies in Indonesia. In dealing with this problem, company managers need accountant services, especially public accounting services (auditors). The number of financial data manipulation cases by large companies such as Tyco, Worldcom, Xerox, AIG, Satyam Computer 1 Services, and others has caused the public accounting profession to receive much criticism. Auditors are considered to have played a part in providing false information so that many parties feel disadvantaged. As in the AIG case, PWC failed to detect fraud committed by AIG regarding an insurance contract worth \$ 500 million, increasing revenue to polish financial statements. Another case is in the case of Satyam Computer 1 Services; in this case, PWC was unable to detect fraud committed by Satyam's owner, Ramalinga Raju, who faked the value of interest income received in advance, then recorded a lower than it should have been and the receivables were inflated.

The emergence of a public confidence crisis regarding the accountant profession's inability to audit financial reports has occurred due to recent audit failure cases. The number of financial statements of a company that received an unqualified opinion but instead went bankrupt after the opinion was issued. Therefore, given the importance of the role and the high level of trust in the public accounting profession, it requires public accountants to pay attention to the audit assessments they produce. To perform an audit task, the auditor collects evidence and integrates information from that evidence at different times. That is when a judgment audit is required. If the auditor's judgment is inaccurate, it will affect the accuracy of the final opinion on the fairness of the financial statements.

Audit judgment is a judgment that affects the documentation of evidence and opinion decisions made by the auditor (Rahim et al., 2019). In making this judgment, the auditor is aware that

accountability is an essential factor because the assessment will be reviewed and questioned. Judgment refers to the cognitive aspects of the decision-making process and reflects changes in evaluation, opinions, and attitudes. The quality of this judgment shows how well the performance of an auditor in doing his job. The audit judgment is quite important because, in the BPK audit standards, auditors are required to frequently use their professional judgment in assessing matters related to the audit. The more precise the audit judgment made by the auditor, the more precise the audit results will be.

Many factors influence the judgment taken by the auditor. Several previous studies have revealed that the ethical environment, gender interactions, obedience pressure, task complexity, audit knowledge, and experience are factors that influence audit judgment (Syafitri, 2016). Meyer & Rigsby, (2001) explained that individual behavior is one of the factors that influence audit judgment, both technically and nontechnically. In business processes, auditors often experience ethical dilemmas caused by psychological pressure on the auditors themselves. This occurs when the auditor is in two conflicting choices, a dilemma when there is no agreement with the client regarding some aspects and objectives of the examination in the audit process. Ethical dilemmas arise from the pressure of obedience from superiors or clients. Obedience theory states that individuals who have power are a source that can influence the behavior of others with the orders they give. This is due to the existence of power or authority, which is a form of legitimate power. Senior auditors usually generate compliance pressure on junior auditors to undertake activities that deviate from ethical and professional standards. In this situation, sometimes junior auditors obey all orders from senior auditors or their superiors and experience ethical dilemmas in applying standards because of the element of coercion. The junior auditors choose the safe way by obeying the orders of their superiors and resulting in them not being independent.

A judgment audit is needed to select information so that it can be further processed effectively and efficiently. To complete an audit job, auditors must have the expertise, which consists of elements of mature experience and expertise in the world of accounting, both general and specific, which includes knowledge of the auditing area, accounting, and the characteristics of the client. An auditor's experience in his work plays an essential role in increasing skills to extend the formal education that the auditors have obtained. Each auditor has different experiences in his work, so the perspective and concluding the examination and opinions will be different. With work experience, auditors can reduce the influence of irrelevant information in the consideration to be taken.

The professionalism of an auditor is also tested through the presence of complex audit tasks. Auditors are often faced with many, different and interrelated tasks. Chung & Monroe, (2001) stated that task complexity could be influenced by several factors, namely the amount of irrelevant information and high ambiguity. This can make it difficult for the auditor to take audit judgments and the correctness of the audit opinion given. It is further explained by (Josoprijonggo, 2005; Idris & Daljono, 2012), which emphasizes that auditors must carry out their work professionally in order for auditors to be able to produce quality reports. Including when facing complex audit problems. The auditor must be able to meet the demands desired by the client, despite the high level of complexity given, so that the client is satisfied with his work and continues to use the same auditor services in the future. However, there is a relationship between audit experience and the completion of complex tasks. The more experience the auditor gets, the faster the auditor can complete tasks with a high level of complexity.

The topic of this research has been reviewed by previous researchers, such as Hartanto, (2001) found that compliance pressure affects audit judgment and Yustrianthe, (2012), which proves that obedience pressure and task complexity influence audit judgment. In contrast to Sofiani & Tjondro's (2014) research, which proved that there was a negative correlation between compliance pressure and audit judgment. Meanwhile, task experience has a positive correlation with audit judgment. There are still inconsistencies in the results of research regarding audit judgment in Indonesia. This is because the judgment made by the auditor is a subjective consideration of an auditor and is very dependent on the individual's perception of a situation. This study replicated Hartanto's (2001) research entitled *The Effect of Obedience Pressure on Audit Judgment*. The researcher tested the compliance pressure that affected audit judgment. There is a difference between this study and previous research. First, the researcher adds two variables: the auditor's work experience and the complexity of the auditor's task. Second, the sample used in this study were auditors who worked at

the public accounting firm in the Makassar area. In contrast, the previous study used samples who worked in the Yogyakarta area. Based on these descriptions, this study examines and analyzes the effect of work experience, obedience pressure, and task complexity on audit judgment.

2. LITERATURE REVIEW

The concept that underlies the theory of audit quality refers to the theory of behavioral accounting, especially attribution theory. Attribution theory is a theory developed by Fritz Heider, who argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces, namely factors of external origin such as difficulties in work or luck (Ikhsan et al., 2005). Meanwhile, Kautsarrahmelia, (2013) states that attribution is a theory that discusses the efforts made to understand the causes of our behavior and that of others. In its formal definition, attribution means an attempt to understand the causes behind the behavior of others, and in some cases, also the causes behind our behavior. Attribution theory can be related to the process of making audit judgments. In this process, internal factors (such as work experience) and external factors (such as compliance pressure and task complexity) influence the auditor's decision.

Auditor judgment is the auditor's judgment in responding to existing information that will affect the final opinion in an audit report. The auditors' considerations can be influenced by various factors, one of which is individual behavioral factors. Muslim et al., (2018) states that audit judgment is the auditor's policy in determining an opinion regarding the audit results, which refers to the formation of an idea, opinion, or estimate about an object, event, status, or another type of event. Auditors carry out the audit process on financial statements through four main stages: planning, understanding, testing the internal control structure, and issuing the audit report. In addition, Fitriana et al., (2014) stated that audit judgment is a consideration that affects audit documentation and opinion decisions made by auditors. According to Sofiani & Tjondro, (2014), an audit judgment is needed because an audit is not carried out on all evidence. This evidence is used to express an opinion on the audited financial statements so that it can be said that the audit judgment also determines the results of the audit. Judgment is the behavior most influenced by the perception of the situation (Robin & Judge, 2007; Sofiani & Tjondro, 2014). Furthermore, the responsibility of an auditor in carrying out an audit task, according to Jamilah & Chandrarin, (2007), lies in their ability to make the right decisions based on consideration of the remaining information and evidence. The audit process requires the use of judgment at nearly every stage of the audit. These considerations affect the type of opinion the auditor provides and affect the efficiency of performing audit tasks.

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The more experience the auditor has, the more expertise he has in carrying out his duties. Professional knowledge and experience will affect the ability of auditors to predict and detect fraud, thereby affecting auditor judgment (Sofiani & Tjondro, 2014). In this regard, Jeffrey, (1999) in

Herliansyah & Ilyas, (2006) shows that a person with more experience in specific fields has more memories in his memory and can have a good understanding of events. Heynes et al. (1998) confirm this in Herliansyah & Ilyas, (2006), which found that the auditor's audit experience plays a role in determining the judgments. Based on this description, the first hypothesis in this study is as follows:

H1: Work experience has a significant effect on audit judgment.

The existence of compliance pressure can lead to changes in the auditor's decision in making judgments. The paradigm of obedience to power was put forward by Milgram (1974) in Meka, (2011), which suggests that subordinates who are under pressure from their superiors to obey will experience a psychological change from autonomous behavior to agency behavior. This behavior change occurs because the subordinate feels that he is an agent of a power source and feels that he is not responsible for what he has done—further explained by Idris, (2012) in Sofiani & Tjondro, (2014), the theory of obedience states that individuals who have power are a source that can influence people's behavior with the orders they give. Furthermore, according to Jamilah & Chandrarin, (2007), obedience pressure is generated by influential individuals; in this case, this pressure is interpreted as pressure received by KAP from the audited entity to take actions that deviate from ethical standards and professionalism. A strong individual is a source who can influence the behavior of others based on his orders. The reason is the existence of power or authority, which is a form of legal power. When the auditor faces a conflict, the compliance pressure will be even more complicated because the auditor must express an independent opinion on the fairness of the financial statements. However, on the other hand, the auditor must also be able to meet the requirements of the audited entity's financial statements so that the entity is satisfied with its work. Compliance pressure can lead to changes in auditor judgment and increase the likelihood of violating ethical and professional standards. In this regard, Hartanto, (2001) proves that compliance pressure has a significant effect on audit judgment. Thus, the hypothesis in this study is formulated as follows:

H2: Obedience pressure affects the judgment taken by the auditor.

The complexity of the task may affect the auditor's efforts to process information that will give rise to an auditor's decision or judgment. Jamilah & Chandrarin, (2007) suggest that complexity is the difficulty of a task due to limited capabilities, memory, and the ability to integrate problems that a decision-maker has. The complexity of the task will encourage someone to make mistakes in work. In the field of auditing, errors can occur in obtaining, processing, and evaluating information. This error will lead to wrong auditor decisions and judgments. Therefore, given the many fields of work and services provided to clients, auditors may face complex and varied problems (Yusrianti et al., 2013). Furthermore, Chung & Monroe (2001), Syafitri, (2013) state that task complexity is influenced by several factors, namely the amount of irrelevant information. The information is inconsistent with the events to be predicted and high ambiguity. that is, the variety of outcomes expected by clients from auditing activities. In this regard, task complexity is the definition of the characteristics of task objectives that determine the level of independence of decision-makers to prevent problems that develop when the task is associated with the person's characteristics. The difficulty of a task is always related to the amount of information about the task, while the structure is related to the clarity of information (information clarity). In performing audit tasks, there can be found a wide variety of task complexities that require information processing by individual cognitive abilities. Based on this description, Syafitri, (2013) showed in his research that task complexity influenced auditors in providing audit judgments. Thus, the hypothesis is formulated as follows:

H3: Task complexity has a significant effect on audit judgment.

3. RESEARCH METHOD AND MATERIALS

This research was conducted at seven Public Accounting Firms (KAP) in the Makassar area. This study involved 43 KAP auditors from the entire population. We were collecting data using a literature

study and questionnaires. Furthermore, the data were analyzed using descriptive statistical tests, data quality tests (validity and reliability tests), classical assumption tests (normality test, multicollinearity test, and heteroscedasticity test), and hypothesis testing (multiple linear regression equation test, determination coefficient test, f-statistical test, and statistical t-test).

Table 1: Operationalization of Research Variables

No.	Variables	Item	Indicator
1.	Work experience (X1) (Source: Taufik (2008), Hasibuan (2010))	1. Make decision 2. Task intensity and career development 3. Work ability	<ul style="list-style-type: none"> • Able to make decisions • Can develop a career • Frequently perform audit assignments in different companies • Able to spot mistakes • Able to analyze problems • Able to solve problems
2.	Obedience Pressure (X2) (Source: Azizah, (2014))	1. Boss pressure 2. Professional behavior	<ul style="list-style-type: none"> • Follow the boss's wishes. • Under pressure from anyone. • Be honest. • Be critical. • Ability to audit.
3.	Task Complexity (X3) (Source : Jamilah et al., (2007), Prasita & Adi, (2007))	1. Task difficulty 2. Task structure	<ul style="list-style-type: none"> • Lack of understanding of the task. • Confusing tasks. • Clear plans and goals. • Responsibilities in assignments. • Unclear task. • Lack of tools at work .
4.	Audit judgement (Source: Puspitasari, (2013))	1. Materiality level 2. Level of risk 3. The survival of an entity	<ul style="list-style-type: none"> • Considering the materiality of financial statements laporan. • Define inherent risk and control risk • Providing professional judgment must consider the company's going concern.

4. RESULTS AND DISCUSSION

4.1 Statistical Result

In the first stage of statistical testing, as shown in Table 2, it shows that the validity test for all variable items is declared valid. The most dominant item that forms the Work Experience variable is the item WE2 (0.780), while for the Pressure of Obedience variable the most dominant item is PO3 (0.881), the dominant item that forms the Task Complexity variable is TC6 (0.886), and the dominant item forms the variable. The audit judgment is AJ4 (0.888). Reliability test also shows that all items are declared reliable > 0.60. Testing for normality uses the Kolmogorov-Smirnov method > 0.05 so that it can be concluded that all data are normally distributed. The heteroscedasticity test using the Glesjer test method also shows that the glacier test value is > 0.05 so it can be stated that there is no heteroscedasticity in the statistical analysis of this study. The multicollinearity test shows that all relationships with VIF variables are <10, so it is also concluded that the statistical test in this study does not have multicollinearity.

Table 2: Statistics Test

Variable	Item	Pearson Correlation	Cronbach Alpha	Info	Multicollinearity Test
Work Experience	WE 1	0,719	0,739	Valid & Reliable	1.467
	WE 2	0,780			
	WE 3	0,614			
	WE 4	0,532			

Variable	Item	Pearson Correlation	Cronbach Alpha	Info	Multicollinearity Test
	WE 5	0,728			
	WE 6	0,628			
Pressure of Obedience	PO 1	0,774	0,863	Valid & Reliable	1.066
	PO 2	0,854			
	PO 3	0,881			
	PO 4	0,828			
	PO 5	0,701			
Task Complexity	TC1	0,777	0,912	Valid & Reliable	1.413
	TC2	0,832			
	TC3	0,810			
	TC4	0,875			
	TC5	0,856			
	TC6	0,883			
Audit Judgement	AJ1	0,731	0,864	Valid & Reliable	
	AJ2	0,788			
	AJ3	0,803			
	AJ4	0,888			
	AJ5	0,836			

Hypothesis testing as shown in table 3 states that of the three hypotheses previously stated in the literature review and the objectivity of this study, most of them have a significant effect <0.01 .

Table 4: Hypothesis Test

Hyph	Regression Analysis	β	t	Std. Error	Sig. Level	Result
H1	Work Experience \rightarrow Audit Judgement	.838	5.553		< 0.01	Support
H2	Pressure of Obedience \rightarrow Audit Judgement	-.399	-3.103		< 0.01	Support
H3	Task Complexity \rightarrow Audit Judgement	-.528	-3.567		< 0.01	Support

4.2 Discussion

The H1 test results show that work experience has a positive and significant effect on audit judgment. The effect between work experience and audit judgment is positive because the more experienced an auditor is, the greater the auditor's ability to deal with any existing problems and can help the auditor predict and detect problems professionally, so that the resulting audit judgment is better. This research is supported by the theory of attribution developed by Fritz Heider which argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces, namely factors that come from outside such as difficulties in work or luck Ikhsan et al., (2005). So with the ability from within an auditor, namely his experience, in carrying out his duties he can produce a quality audit judgment. The use of experience is based on the assumption that tasks that are performed repeatedly provide opportunities to learn to do their best, can be more productive in carrying out the tasks assigned to them and be able to overcome various obstacles in carrying out their tasks. Auditor experience is the ability of the auditor or auditing accountant to learn from past events related to the details of an audit or examination. The experience gained by the auditor from the length of time he worked as an auditor, the experience gained from the number of audit tasks performed, and the experience gained by the auditor from the many types of companies that have been audited have a positive influence on the auditor's expertise in the audit field. The results of this study are in line with the research of Sofiani & Tjondro, (2014), Hasibuan, (2010) which states that the experience of auditors has an effect on audit quality.

The H2 test results show that the obedience pressure variable has a negative and significant effect on audit judgment. This can be due to the fact that in carrying out their duties the auditors who work at the Public Accounting Firm in Makassar get pressures both from their superiors and from clients so that the resulting audit judgment is not good. An auditor is often faced with a dilemma situation in the application of auditors' professional standards in making decisions. The power of clients and leaders causes auditors to no longer be independent, because they become depressed in carrying out their work. The pressures in this audit assignment can be in the form of time budgets, deadlines, justification or accountability or from parties who have power and interests such as partners or clients. So that sometimes this pressure can make auditors take actions that violate audit standards. From this pressure, the auditors can carry out their duties with the consequence that they are no longer independent and violate existing standards or the auditors can not carry out their duties with the consequence that they will receive sanctions in the form of dismissal from the client. From this, decision making can no longer be independent (Jamilah & Chandrarin, 2007). This research is supported by the theory of attribution developed by Heider (2013) which argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces, namely factors that come from outside such as difficulties in work or luck (Ikhsan et al., 2005). so that when faced with compliance pressure, the auditor will respond in two ways, namely, functional and dysfunctional. Functional behavior is when someone who feels the pressure of obedience will try to work harder in order to complete the work in accordance with the specified time. Meanwhile, dysfunctional behavior is when an auditor takes an action that can reduce his performance either directly or indirectly, so that the resulting audit judgment is not good. This research is in line with the research of Jamilah & Chandrarin, (2007) that auditors in the presence of orders from superiors and pressure from clients to behave deviating from the professional standards of junior auditors tend to obey these orders. This also shows that junior auditors do not have the courage to disobey superior orders and the client's desire to move even though the instructions are not correct. Of course, few are willing to take the risk of finding another job and losing a client as a consequence of defying superior orders and client desires that are not appropriate and deviating from professional standards.

The results of the H3 test show that the variable task complexity has a negative and significant effect on audit judgment. This can be due to the task perceived by auditors who work at the Public Accounting Firm in Makassar is so complex that the audit judgment produced by the auditors is not good. The more complex the assignment is carried out by the auditor, the more difficult it is to complete the tasks that must be completed and it will reduce its performance and the audit judgment issued will be worse. If the division of tasks that is carried out is related to one another and the tasks are assigned to someone, then that person will know more about their duties and can focus on the work they are carrying and will speed up completing their tasks. It is different if the task is assigned to different people, it will be difficult to complete it because it takes time to wait for tasks from others.

This research is in accordance with the attribution theory developed by Fritz Heider who argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, and external forces, namely factors that come from outside such as difficulties in work or luck (Ikhsan et al., 2005). Thus, when facing a complex task, the auditor will respond in two ways, namely, functional and dysfunctional. Functional behavior is when someone who feels a task that is so complex (difficult) will try to work harder in order to complete the job in accordance with the specified time. Meanwhile, dysfunctional behavior is when an auditor takes an action that can reduce his performance either directly or indirectly, so that the resulting audit judgment is not good. This study is in accordance with the research of Jamilah & Chandrarin, (2007) which states that task complexity has a negative and significant effect on audit judgment. Auditors in conditions of orders from superiors and pressure from clients to behave deviating from professional standards, junior auditors tend to obey these orders. This also shows that junior auditors do not have the courage to disobey superior orders and the client's desire to move even though the instructions are not correct. Of course, few are willing to take the risk of finding another job and losing a client as a consequence of defying superior orders and client desires that are not appropriate and deviating from professional standards. The results of this study are also supported by (Andin & Adi, 2007; Setyorini & Dewayanto, 2011) which show that audit complexity has a negative

effect on audit quality. Audit complexity arises because of the higher variability and ambiguity in the auditing task so that it is an indication of the cause of the decline in audit quality and auditor performance.

5. CONCLUSION

Based on the research results, it is concluded that first, work experience has a positive and significant effect on audit judgment. The more experienced an auditor is, the greater the auditor's ability to solve any existing problems and can assist the auditor in predicting and detecting problems professionally, so that the resulting audit judgment is better. Second, pressure of obedience has a negative and significant effect on audit judgment. The more professionally an auditor conducts an audit, the better the resulting audit quality. Third, task complexity has a negative and significant effect on audit judgment. The more complex the assignment is carried out by the auditor, the more difficult it is to complete the tasks that must be completed and it will reduce its performance and the audit judgment issued will be worse.

The lack of response from the auditors in answering the questionnaire was caused by the busyness of the auditors in carrying out their duties, which is a limitation as well as suggestions for further researchers to determine the right time to distribute the questionnaires. In addition, the sample in this study only focuses on auditors who work in public accounting firms in Makassar. Future researchers are expected to expand the population. Furthermore, there are many other variables that affect audit judgment. Further researchers are expected to add other variables, such as accounting knowledge, bonuses, experience, dysfunctional behavior and moderation of understanding of information systems so that the research results are more varied.

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