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EFFECT OF AUDIT EXPERTISE, COMPLIANCE PRESSURE, TASK COMPLEXITY, AND EXPERIENCE ON AUDIT JUDGEMENT

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ABSTRACT

This study aims to analyze the effect of audit expertise, compliance pressure, task complexity, and experience on audit judgement. Sampling techniques use on this research is convenience sampling. The sample in this study are 93 respondents in several Public Accounting Firm in Special Capital Region of Jakarta area. This research is using the test of validity, reliability test, multiple linear regression test, F test, and also t test. Based on the results of the study, shows that the audit expertise, compliance pressure, task complexity and experience have positive effect on the auditor judgement.

Keywords : *Audit Judgement; Audit Expertise; Compliance Pressure; Task Complexity; Experience*

I. INTRODUCTION

The increasing number of companies going public in recent years is causing the increase requirement of financial information. The financial statements issued by these companies are used as consideration in decision-making by interested parties, both internal and external (Rosadi, 2015). Company choose to audit financial statements that they had issued because it has major influence on the company going concern activity (Putri, 2017). This is because those who need financial reports required reliable audit results to assess whether a company's financial statements is presented fairly and can be accounted for (Ayudia, 2015).

One of the things that constitutes the auditor's job is to conduct an audit to look for information about what is done among the entities that is being examined, comparing results with established criteria, and compare or replace results by giving recommendation of corrective actions. When doing their job, not all auditors can do their job properly, as well as some public accountants. (Agustini and Merkusiwati, 2016).

As happened in multi-finance companies, PT Sunprima Nusantara Financing (SNP Finance) is known to turn a loss 14 banks in Indonesia to trillions of rupiah. SNP is accused of manipulating financial statements. Marlinna and Merliyana Syamsul as SBE Public Accountants (Satrio, Bing, Eny and Partners) explained that PT SNP's Financial Statements had received the Unqualified Opinion (UO). However, based on the results

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of the OJK (Financial Services Authority) examination, PT SNP has indicated that it has presented Financial Statements that are significantly not in accordance with the actual financial conditions causing many parties to be mislead. (Source: *financedetik*).

Cases of audit failure can have detrimental effects in the future, such as lawsuits, loss of professionalism, loss of public trust and social credibility. In addition, the auditor's reputation will be at stake. Prevention of audit failure case is the main key in maintaining the auditor's reputation (Siagian, et al 2014). Although the case of audit failure occurred, it is also necessary to increase awareness and prevention of audit failure cases. In its prevention, auditors are required to be professional. The accuracy of auditors in making judgments in their assignments reflects the attitude of professionalism (Ayudia, 2015).

II. THEORITICAL STUDY

Cognitive Theory

Cognitive theory is the studies that states learning is a process and understanding, not always in the form of behaviour that can be measured and observed. Cognitive theory is related to expertise and experience. An auditor in taking a consideration, opinion or decision based on his experience and expertise related to the implementation of the examination (Alamri, et al. 2017). The application of cognitive theory can be used to study how the auditor takes a judgment based on his experience and expertise in carrying out auditing tasks (Irwanto, et al. 2017)

According to Piaget, learning for people contains three main elements, namely, (1) Active learning, making individuals actively find out new things, process data, and then gain new knowledge. (2) Learning through social interaction, with the existence of social relationships makes a person's cognitive improvement towards several perspectives and actions. And (3) Learning through experience itself, the experience of giving someone to know the compilation of finding the same thing, he will know how to deal with it. Cognitive theory is related to expertise and experience. When the auditor carries out audits, the auditor learns from the experience he has gained.

Behavioral Decision Theory

Behavioral Decision Theory is a theory that examines a person's attitude in making decisions. When making decisions, an auditor must have an attitude of independence and competence. This is influenced by the experience and knowledge of different auditors (Putri, 2018).

Differences in auditor's knowledge and experience are very influential in providing judgment. This is because senior auditors who already have tons of experience and have knowledge gained from general education and special education according to the auditing field, as well as the trainings that they participate in, which will provide more appropriate judgment results than junior auditors who have just completed general education and have not yet experienced and have not participated in trainings related to the field of auditing which will provide opinions according to limited knowledge (Putri, 2018).

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Audit Expertise

According to The Big Bahasa Indonesia Dictionary (KBBI) expertise is defined as proficiency in a field of work (intelligence at work). Expertise is one of the factors that must be possessed by an auditor to support high quality audit. Audit expertise encompasses all auditors' abilities and knowledge of the audit's field which derives from formal education and is supported by experience in audit practice (Artha et al. 2014). An auditor's expertise is gained from experience, thereby increasing the ability to conduct audits. In each upcoming audit assignment the auditor will integrate his experience and knowledge. An auditor who has high expertise will be able to face the task of auditing and processing relevant information. In addition, an auditor's expertise can also affect the ability of the auditor to detect fraud and errors and this will affect the judgment that the auditor will produce (Gracea et al. 2017).

Compliance Pressure

As per literal, the pressure of compliance comes from two words namely "pressure" and "compliance". Pressure in Oxford Dictionaries is the influence or effect of someone or something. Compliance in human behaviour, is a form of social influence where authorities figure produces explicit instructions or orders. Compliance pressure is an influence or effect derived from figure of authorities that produces explicit instructions or orders (Rosadi, 2016). The pressure of compliance is a condition when someone takes action by obeying orders from someone who has more power. In this case the compliance pressure is defined as the pressure received by junior auditors from senior auditors or superiors and entities directing actions that deviate from the professional standards (Pangesti and Setyowati, 2018). If the auditor gets an order to behave in a deviant manner, it will affect the auditor when making a judgment. High and low pressure obedience possessed by an auditor will also affect when expressing an opinion on the fairness of the financial statements. The higher the pressure faced by the auditor, the resulting judgment will be inaccurate because there are still very few auditors who will risk being fired and losing the client as a consequence of opposing the orders of the boss and client desires that deviate from professional standards (Drupadi and Sudana, 2015).

Task Complexity

The complexity of the task is the individual's perception of the difficulty of a task caused by the limited capacity and memory and the ability to integrate the problems needed by each decision maker. (Princess, 2018). Audit tasks are more important, different and interrelated with each other, so that decision makers must improve their thought capacity and patience in overcoming the problems in these tasks. According to Apisti (2017), the level of task difficulty and task structure are the two constituent aspects of the task difficulty. The level of difficulty of the task is always difficult with a lot of information about the task, while the structure is related to the clarity of information. Related to auditing activities, high accountability can cause accountability to behave dysfunctionally, causing an auditor to be inconsistent and not accountable. Finally, having high task difficulties can damage the judgment made by the audit (Artha et al. 2014).

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Experience

According to The Big Bahasa Indonesia Dictionary (KBBI), experience is something that has been realized, lived, et cetera. According to Praditaningrum (2012) Experience is a learning process and the potential development of behaviour. The experience a person has indicates the longer a person had worked, the more work experience he has, produces good performance. Ashton (1990) states that the auditor's experience, is the ability possessed by the auditor, to learn from past events related to the intricacies of the audit or examination. Colbert (1989) explains that auditors who are inexperienced, when making judgments will have a higher error rate than experienced auditors. Shelton (1999) states that experience will reduce the influence of irrelevant information when making judgment.

Audit Judgement

The definition of judgment according to the English-Indonesian dictionary is translated as opinion, decision and consideration. According to Arens et al (2017) "Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria". To elaborate, "Auditing is an activity that collects and evaluates evidence about information to determine and report the degree of conformity between that information and the criteria that have been applied" (Arens et al, 2015). When auditor advices or providing a point of view in respond to the information and evidence given, which will affect company's financial decision, is called audit judgement (Gracea et al. 2017). Audit judgment is a personal consideration or perspective of the auditor in responding to information that affects the documentation of audit evidence and the decision making of the auditor's opinion on an entity's financial statements (Sari and Ruhiyat, 2017). Judgment, which is a part of professional practice, can be formed based on experience and expertise. The auditor will integrate his audit experience with the knowledge he already has. The quality of the auditor's work can be seen from the quality of the judgment and the decisions taken, so the decisions or considerations made by the auditor are very influential in the work. Good judgment and decisions will produce good quality and vice versa (Komalasari and Hernawati, 2015).

The Effect of Audit Expertise on Audit Judgement

Audit expertise is the ability and knowledge of auditors regarding the field of audit obtained through formal education and supported by experience from conducting audits. An auditor's expertise can also affect the auditor's ability to detect fraud and errors and this will affect the judgment that the auditor will produce.

Gracea, et al (2017) show that auditor expertise has a significant effect on audit judgment. The results of this study indicate that the better the expertise possessed by the auditor, the judgment taken by the auditor will be better and more precise. Based on the description that has been explained above, the hypothesis is formulated as follows:

H₁: Audit expertise has a positive effect on audit judgment.

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Effect of Compliance Pressure on Audit Judgment

Compliance pressure is a type of social influence pressure that is resulted when an individuals giving direct orders of behaviour to other individuals (Yendrawati and Mukti, 2015). Compliance pressure can be received from superiors and clients which will affect the auditor's attitude in completing the auditing work, including making choices or judgments which will be used to alter the audit results.

The results of a study conducted by Nugraha and Januarti (2015) show that compliance pressure has a positive effect on audit judgment. From these findings it can be concluded that the greater the compliance pressure obtained by the auditor, the more influence power. Based on the description that has been explained above, the hypothesis is formulated as follows:

H₂: Compliance pressure has a positive effect on audit judgment.

Effect of Task Complexity on Audit Judgment

Complexity is an individual's perception of the difficulty of a task caused by limited certainty and memory as well as the ability to integrate problems owned by a decision maker (Putra and Rani, 2016). According to Gracea, et al. (2017) task complexity is based on individual perceptions about the difficulty of a task. An auditor who is able to face and complete complex tasks and understand the entity being audited, the judgment taken by the auditor will be more precise and accurate. Based on the description that has been explained above, the hypothesis is formulated as follows:

H₃: The complexity of the task has a positive effect on audit judgment

Effect of Experience on Audit Judgment

Audit experience is the number of various cases that an auditor has completed and also the length of time the auditor has carried out his profession and can add to his competency (Pektra and Kurnia, 2015). The auditor's experience can be measured by the auditor's framework and process to examine the financial statements in terms of the length of time, as well as the number of assignments that have been done (Dewi, et al. 2015).

Putri's research results (2018) The auditor's experience has a positive effect on auditor judgment. From these findings it can be concluded that the greater the experience of an auditor the more influence it has on auditor's judgment. This situation shows that auditors with greater and more audit experience will provide higher quality or more appropriate judgment. Based on the description that has been explained above, the hypothesis is formulated as follows:

H₄: Experience has a positive effect on audit judgment quality.

III. RESEARCH METHODOLOGY

This research is a descriptive quantitative study; which in this thesis, expected to be able to provide an overview through the calculation of data obtained regarding the influence of audit expertise, compliance pressure, task complexity and experience of audit judgment in DKI Jakarta Public Accountant Firm. Population in this study is the

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auditor who works at the Public Accountant Firm (KAP) in DKI Jakarta. In this study the sample taken was 93 auditors. The type of data used is subjective data or self-report data. Subjective data is a type of research data in the form of an opinion from a person or experience and characteristics of a person or group of people who are respondents.

The source of data used in this study is primary data. Data is obtained directly from respondents. In this case the primary data, which were collected from auditors respond who work at the Public Accounting Firm (KAP) in the DKI Jakarta area.

Operational parameter and measurement variable

1. Audit expertise is measured using indicators of auditor knowledge, ability to conduct audits, ability to present reports and certification or recognition of expertise.
2. Compliance pressure is measured by indicators of pressure received by the auditor in dealing with superiors and clients to take actions that deviate from ethical standards.
3. Task Complexity is measured using indicators of individual own perception about the difficulty of a task which is caused by self incompetency, memory and the ability to integrate the problems needed by each decision maker.
4. Experience is measured by the length of time working as an auditor and the number of cases worked.

All indicators in this study use a Likert scale. According to Suyanti (2016), Likert Scale is a general psychometric scale that is always used in a questionnaire and is a scale that is widely used in a survey. Respondents will be asked to provide answers using a Likert scale consisting of 5 item answer choices. Score 1 shows Strongly Disagree (STS), score 2 shows Disagree (TS), score 3 shows Neutral (N) score 4 shows Agree (S) and score 5 shows Strongly Agree (SS).

Hypothesis testing is done by multiple regression analysis, the following is the regression equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Description:

Y = Audit Judgment
 a = Konstanta
 b₁-b₄ = Koefesien
 X₁ = Audit Expertise
 X₂ = Compliance Pressure
 X₃ = Task Complexcity
 X₄ = Experience
 e = Error

IV. RESULTS

Before conducting multiple regression analysis testing, the data quality, validity and reliability testing were conducted before proceeding with the classic assumption test, that is the normality test. After fulfilling the classic assumption test requirements, the adjusted R² test, the overall significant test (F test), the individual parameter significant test (t test).

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Table 1. Descriptive Statistics

Variable	Min	Max	Mean	Standard Deviation
Audit Expertise	2,4	4,6	3,604	0,628
Compliance Pressure	1,5	4,2	2,842	0,872
Task Complexcity	1	3,6	2,171	0,683
Experience	3	5	4,13	0,475
<i>Audit Judgement</i>	2	3,75	3,0425	0,637

Source: Data processed with SPSS 24 (2019)

Validity Test

All indicators used to measure all variables in this study are declared valid. It was found that from the indicator variables used in this study all had KMO values greater than 0.5.

Table 2. Validity Test Results

Variable	KMO	Result
Audit Expertise	0,622	Valid
Compliance Pressure	0,728	Valid
Task Complexity	0,685	Valid
Experience	0,651	Valid
<i>Audit Judgement</i>	0,637	Valid

Source: Data processed with SPSS 24 (2019)

Reliability Test

The reliability test results show that all indicators used to measure each variable have a Cronbach Alpha value greater than 0.6 so that it can be concluded that the indicator used has good consistency and deserves further analysis.

Table 3. Reliability Test Results

Variable	Cronbach Alpha	Result
Keahlian Audit	0,714	Reliabel
Tekanan Ketaatan	0,793	Reliabel
Kompleksitas Tugas	0,769	Reliabel

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Pengalaman	0,611	Reliabel
Audit <i>Judgement</i>	0,671	Reliabel

Source: Data processed with SPSS 24 (2019)

Normality Test

The normality test results in table 4 show that the multiple regression model that was made has followed the normal distribution. This can be seen from the significance value of the test results whose value is 0.987, where the value is greater than 5% ($0.987 > 0.05$). Thus the regression model that will be made as a research hypothesis is certain to meet the assumption of normality.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,26192165
Most Extreme Differences	Absolute	,047
	Positive	,047
	Negative	-,043
Kolmogorov-Smirnov Z		,452
Asymp. Sig. (2-tailed)		,987

Source: Data processed with SPSS 24 (2019)

Coeddicient of Determination (Adjusted R²)

Table 5. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,731 ^a	,534	,513	1,29028

In table 5 it is known that the coefficient of determination seen from the adjusted R² value is 0.513. This shows that the influence of audit expertise, obedience pressure,

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task complexity and experience on audit judgment is 51.3%, and the remaining 48.7% is influenced by other variables outside this study.

Overall Significance Test (F-test)

Table 6. Anova

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	168,076	4	42,019	25,239	,000
	Residual	146,505	88	1,665		
	Total	314,581	92			

Based on the table above it can be seen that the significant value a $0,000 < 0.05$ with an F-count value of 25.239 which means that all have a significant effect simultaneously (simultaneously) between all independent variables (audit expertise, compliance pressure, task complexity and experience) of audit judgment.

Significance Test of Individuals (t-test)

Table 7. Partial Test Result (t-test)

Variable	Regression Coefficient (B)	Sig.	Result
Constant	-2,495	0,228	
Audit Expertise	0,218	0,004	H1 diterima
Compliance Pressure	0,108	0,002	H2 diterima
Task Complexity	0,166	0,003	H3 diterima
Experience	0,234	0,010	H4 diterima

Dependent Variable: Audit *Judgement*

Based on the calculation, the regression coefficient X1 is 0.218, the regression coefficient X2 is 0.108, the regression coefficient X3 is 0.166, the regression coefficient X4 is 0.234. The following are the results of the regression analysis:

$$Y = -2,495 + 0,218X_1 + 0,108X_2 + 0,166X_3 + 0,234X_4$$

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Effect of Audit Expertise on Audit Judgment

Based on the tests results, hypothesis 1 show true that auditor expertise has a positive effect on audit judgment. This study is in line with research Nugraha and Januarti (2015). This means that the relationship between auditor expertise is in line with the results of auditor judgment. The higher the expertise of an auditor, the higher the quality of the resulting judgments. The auditor's expertise refers to the auditor's knowledge and the auditor's ability to audit financial statements. The ability and knowledge of auditors can be obtained through education and participation in training or seminars in accounting practices and auditing techniques.

Effect of Compliance Pressure on Audit Judgment

Based on the tests results, hypothesis 2 show true that compliance pressure has a positive effect on audit judgement. This is aligned with the research of Nugraha and Januarti (2015). Pressure is produced by individuals who have power. In this case compliance pressure is defined as the pressure received by junior auditors from senior auditors or superiors and entities that discuss to take actions that deviate from ethical standards and professionalism. An auditor who understands the goals and what he expects from the results of his performance, will not deny that he will get results from superiors or entities that discuss and complex audit tasks.

Effect of Task Complexity on Audit Judgment

Based on the tests results, hypothesis 3 show true that the complexity of the task has a positive effect on audit judgment. This research is in line with the research of Yendrawati and Mukti (2015). A professional auditor with many tasks or clarity of work to be done is not something that is difficult to do and can produce a good audit so that if the complexity of the task increases, the audit judgment will increase.

Effect of Experience on Audit Judgment

Based on the tests results, then hypothesis 4 show true that experience has a positive effect on audit judgment. This research is in line with the research of Yendrawati and Mukti (2015). Great amount of experience in the audit field can help the auditor in completing tasks that tend to have the same pattern. Experience can provide an opportunity for someone to do a job better than before.

V. CONCLUSION

The audit expertise variable has a positive and significant effect on audit judgement. The obedience pressure variable has a positive and significant effect on audit judgement. The task complexity variable has a positive and significant effect on audit judgement. Experience variable has positive and significant effect on audit judgement.

Recommendation

1. Future research is expected to be conducted by increasing the number of respondents to obtain a more comprehensive findings.

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2. Future studies are expected to examine other independent variables that are not contained in this study, because there are still many other factors that can affect Audit Judgment.

3. The scope of research should be extended outside of DKI Jakarta area.

For further research, direct interviews are required to reduce error when filling out the questionnaire.

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