

OBEDIENCE PRESSURE AND AUDITOR SENIORITY MODERATE THE EFFECT OF TASK COMPLEXITY ON AUDIT JUDGMENT

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ABSTRACT

The quality of the auditors' audit judgment was questioned as several fraud cases were linking several companies going public even though they had been audited and obtained an unqualified opinion / WTP. Empirical research shows that audit complexity contributes to audit judgment, but the effect is not always linear because contingency factors are suspected, among others, obedience pressure and auditor seniority. This study aims to determine the partial effect of audit complexity on audit judgment. Meanwhile, the specific objective of this study was to determine the ability of contingency factors, such as obedience pressure and auditor seniority to moderate the effect of audit complexity on audit judgment. The study population was a public accounting firm / KAP in Bali province, then the research sample was determined using a purposive sampling method. Furthermore, primary data were collected in the form of respondents' perceptions using a modified questionnaire from previous researchers and tested for compliance with the validity and reliability of the instrument. Then, the collected data is tabulated and analyzed using the moderated regression analysis (MRA) technique through the following stages: classical assumption test, model feasibility test (f test), determination coefficient analysis (adj. R²), research hypothesis test (t-test) is good for its partial and moderate influence. The results showed that: 1) audit complexity has a negative effect on audit judgment, 2) obedience pressure has a negative but insignificant effect on audit judgment, 3) obedience pressure strengthens the negative effect of audit complexity on audit judgment, 4) auditor seniority has a positive effect on audit judgment. , 5) auditor seniority weakens the negative effect of audit complexity on audit judgment.

Keywords: audit complexity, obedience pressure, auditor seniority, and audit judgment.

INTRODUCTION

To obtain sufficient evidence as a basis for the auditor's opinion, audit judgment is required. The Indonesian Institute of certified public accountants / IAPI (2015) states that audit considerations regarding the adequacy (quantity) of competent audit evidence play an important role because it has strong implications for the quality of auditor opinion on the fairness of audited financial statements. Based on the IAPI (2015) statement above, it can be said that the quality of audit opinion is based on the auditor's confidence in the competence and adequacy of audit evidence, which involves audit judgment in it. Or, in other words, the audit opinion should be linear with the competence and adequacy of the evidence and audit judgment. In reality, many go public companies that have been audited and obtained unqualified opinion / WTP are involved in legal issues related to fraud, and various other unhealthy accounting practices, of course, become big questions about the quality of the auditors' audit judgments.

Creative accounting scandals, such as big bath accounting, have been perpetrated by even well-known companies (Kieso and Weygandt, 2001), such as the announcement of an adjustment for losses by IBM of \$ 2.3 billion, General electric co. \$ 2.7 billion, at&t \$ 2.1 billion, Nortel Networks \$ 19.2 billion; the imposition of \$ 1.4 billion by P&G to reduce its workforce by 9% or 9,600 employees. Furthermore, the results of research on creative accounting practices in the united states were also revealed by Schilit (1993), and in several other countries, such as in England (Griffiths, 1995: 1996), in France (Stolowy, 2000), and Australia (Revsine, 1989; Craig and Walsh, 1989).

Meanwhile, the US federal bureau of investigation / FBI (FASB., 1988) revealed an increase in accounting fraud, namely: fraud increased by 75% and embezzlement up 26%. Corporate fraud carries a weight far beyond the usual cheating and embezzlement. Furthermore, the national commission on fraudulent financial reporting, the united states of America (National Commission on Fraudulent Financial Reporting, 1989) states that fraud in financial reports is deliberate behavior in the form of actions or omissions through fraud in the accounting system which results in material misleading financial reports, such as input error schemes (false or exaggerated claims, lapping, kitting, manipulation and reclassification of inventory, deliberate misclassification of expenses, falsification of sales data and cost of goods), fraud through forgery and external fraud (scavenging, destroying and destroying outside).

The domestic scandal was opened up by an action by the honorary council of the Indonesian Accountants Association (IAI) against 10 public accounting firms that committed violations, following the government's objection to sanctions in the form of a public warning that had been given. The 10 KAP were indicated as having committed serious violations when auditing the banks which were liquidated in 1998 regarding the BLBI case. Also, there are financial and managerial cases of public companies that cannot be detected by auditors which have resulted in the company being fined by Bapepam (Winarto, 2008), such as the century bank case and various other similar cases. The reality of the company being involved in legal problems due to fraud and various other unhealthy accounting practices, even though the company has been audited and has even obtained a WTP opinion, raises doubts about the quality of the audit opinion. Allegations of weak competence and adequacy of audit evidence as a basis for auditor opinion are also inevitable, and of course, also raise the issue of weak audit judgment.

Exposure to the phenomenon above indicates an expectation gap between public expectations and the reality of the quality of information presented in the audited financial report. This condition is not only detrimental to users of financial statements but also criticism of the world of accounting education and the accounting profession itself. Therefore, tracing the factors that influence audit judgment is important and urgent to carry out. In this connection, several factors should be revealed by several factors that contribute to audit judgment, one of which is the complexity of the audit.

Boner (1994) argues that there are three basic reasons why a task complexity test for an audit situation needs to be done. First, the complexity of the audit is thought to have a significant effect on the performance of an auditor. Second, certain decision-making tools and techniques and exercises are thought to have been conditioned in such a way that researchers understand the peculiarities of the complexity of the audit task. Third, understanding the complexity of a task can help a company's audit management team find the best solution for audit staff and audit tasks.

The complexity of the task is a form of the many different actions that must be carried out and the number of signs or signals that must be processed immediately (Trisnaningsih 2010). Audit complexity is based on individual perceptions of the difficulty of an audit task, difficult for one person but easy for others (Restu and Indriantoro, 2000). The audit is becoming more and more complex due to the increasingly high level of difficulty (task difficulties) and audit task variability (Gupta et al, 1999). The more complex an auditor's task is, then this can affect the judgment that will be given. The information processing process consists of three stages, namely: input, process, and output. At the input and process stages, the complexity of the audit task increases with increasing factor cues (Boner 1994).

Research on the effect of audit complexity on audit judgment has been conducted by several researchers and has shown inconsistent results. Chung and Monroe (2001) say that the interaction between gender and task complexity has a significant effect on audit judgment. Abdolmohammadi and Wright (1986) showed that the complexity of the task had a significant impact on audit judgment. Meanwhile, Prasita and Hadi (2007) found empirical evidence that audit complexity has a negative and significant effect on audit quality. Likewise, research by Engko and Gudono (2007), Mulyadi (2013), Widiarta (2013). Furthermore, research by Cheng, et al (2003), Sabaruddisah (2007), and Jamilah, et al. (2007) found that the complexity of the audit task did not have a significant effect on audit judgment.

The inconsistent results of previous research are suspected because other factors influence the relationship between the independent variable and the dependent variable. Govindarajan (1986) states that there may not be any unified research results depending on certain factors or better known as contingent factors. Murray (1990) explains that to reconcile conflicting results, a contingency approach is needed to identify other variables that act as moderators or mediators in the research model.

Several variables that are strongly suspected to moderate the effect of audit complexity on audit judgment, two of which are Obedience Pressure and Auditor Seniority. Judgment performed by an auditor in an audit process is influenced by many factors, both technical and non-technical (Meyer, 2001). Technically, the auditor's point of view in responding to information is related to the responsibilities and audit risks that will be faced by the auditor in connection with the judgment he makes.

Obedience pressure is one of the factors that can influence audit judgment. An auditor is constantly faced with ethical dilemmas that involve a choice between conflicting values. Obedience pressure from superiors to examine the financial statements and immediately must be audited, in these circumstances, the client can affect the audit process carried out by the auditor.

Auditor seniority is closely related to the experience of an auditor's audit task. Experience is a process of learning and the development of potential behavior (Asih, 2006). In the field of auditing, auditor experience is an important factor required in completing his work. The more experienced an auditor is, the more capable he is in producing better performance in complex tasks, including conducting audits. Experienced auditing accountants will make relatively better judgments in professional duties compared to inexperienced auditing accountants (Butts in Herliansyah and Meifida, 2006). Several researchers have conducted studies on the effect of audit experience, including Putri (2013) who found that experience with audit judgment had a positive effect. Similar results were obtained by other researchers, such as Raiyani (2014) and Ariyantini (2014). Based on this explanation, it can be said that the experience of auditors or auditor seniority has a positive effect on audit judgment so that it is likely to have the potential to reduce the negative effect of task complexity on audit judgments, which is certainly interesting and urgent to confirm through this study.

In contrast to previous research, besides trying to confirm the ability of contingency factors such as obedience pressure and auditor seniority to moderate the effect of audit complexity on audit judgment, it is also hoped that the results of this study can provide added value for the development of audit theory and practice and KAP, as well as improved management. accounting education.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976) state that agency theory describes shareholders as principals and management as agents. Management is a party contracted by shareholders to work for the interests of shareholders. For this reason, management is given partial power to make decisions in the best interests of shareholders. Therefore, management is obliged to be accountable for all of its efforts to shareholders (Sukartha, 2007). An efficient contract is a contract that fulfills 2 (two) factors, namely (1) the agent and principal have symmetrical information, meaning that both the agent and the employer have the same quality and amount of information so that there is no hidden information, (2) the risk borne by the agent related to the rewards for services are small, which means that agent has high certainty about the rewards received (Sukartha, 2007). However, in reality, the symmetrical information never

happened. To overcome this problem, agents need an independent third party. In agency theory, the auditor as a third party helps to understand the conflicts of interest that arise between the principal and the agent. Independent auditors can avoid fraud in financial reports prepared by management (Badjuri, 2011). Gunadarma (2012) states agency theory has 2 (two) objectives, namely to improve the ability of individuals (both principals and agents) to evaluate the environment in which decisions must be made (The belief revision role). Second, to evaluate the results of decisions that have been taken to facilitate the allocation of results between principals and agents according to the work contract (The performance evaluation role). Hartadi (2012) states that in this case agency theory ultimately has a lot to do with the problem of conflict of interest that may arise from the contractual relationship of the two parties wherein essence the two have different information acquisitions. Therefore it is necessary to have a party that carries out the process of monitoring and examining the activities carried out by the parties mentioned above. In agency theory, company owners need auditors to verify information provided by management to the company. On the other hand, management requires auditors to provide legitimacy for their performance (in the form of financial reports), so that they deserve an incentive for that performance (Gunadarma, 2012).

Sinaga (2015) states that external auditors are parties who are considered capable of bridging the interests of principals and agents in managing company finances. Therefore, the resulting audit quality, in this case, the auditor's ability to detect fraud and the existence of an audit tenure, can influence the external auditor in carrying out his duties as a party capable of bridging the interests of the principal and the agent. Agency theory explains that an auditor with high audit quality will have the ability to detect fraud committed by company management (Becker et al., 2010 in Sinaga 2015).

Attribution Theory

Attribution theory was first put forward by Heider 1958. This theory is used to develop an explanation of the ways we judge individuals differently, depending on the meaning we attribute to certain behaviors. This theory suggests that when observing the behavior of an individual, we attempt to determine whether the behavior is caused internally or externally (Raya, 2016). Stephen and Timothy (2011) in Raya (2013) state that internal behavior is behavior that is believed to be influenced by an individual's control. Meanwhile, behavior that is caused externally is considered a result of external causes, that is, the individual has behaved in this way due to certain situations. Attribution theory refers to the causes of an event or results obtained based on individual perceptions. In this study, attribution theory explains the effect of fraud audit training on influencing auditors in carrying out their duties and responsibilities in detecting possible fraud. By having participated in fraud audit training, the auditors are expected to be able to detect fraud that may occur. According to Wahyudi (2013), success or failure according to individual perceptions causes expectations for future actions to occur and creates emotional results. In this case, auditors who have poor experience (junior auditors) will lead to better actions in the future and will know well how materiality and skepticism should be considered so that they can provide the right opinion and be able to detect fraud that is may occur in the financial statements.

Inverse U Curve Theory

The inverted U curve theory is one of the most widely used theoretical models to explain the relationship between pressure and performance. Robbins (2006), in Ratnaningtias (2014), describes the logic underlying the inverted U Curve theory is that stress at low to moderate levels stimulates the body and increases its ability to react. But on the contrary, if the stress level is considered excessive, it will place demands that cannot be achieved, which results in decreased performance and of course can reduce the quality of audit judgment. Auditors who are in a position of pressure often in a certain level will provide a motivational boost, but at a level that exceeds the pressure limit, it will cause a high level of stress so that it can interfere with the audit judgment and the resulting audit quality. According to Pierce and Sweeney (2004) in Ratnaningtias (2014) states that the results of the research conducted found a linear relationship between stress and dysfunctional behavior. Robbins (2006) in Ratnaningtias (2014) also states that this model does not get much empirical support. However, the inverted U theory is stated by the conditions when the auditor is under pressure. The substance of this theory is relevant to the efforts made in this study to confirm the effect of task complexity on audit judgment and in confirming the ability of obedience pressure and auditor superiority to moderate the effect of audit complexity on audit judgment.

Public Accountants and Public Accountants Professional Standards (SPAP)

Public accountants or also known as external accountants are independent accountants who provide their services on a certain payment basis. They work independently and generally set up an accounting firm. Included in the category of public accountants are accountants who work at a public accounting firm (KAP) and in practice as a public accountant and establishing an accounting firm, a person must obtain a license from the Ministry of Finance. A public accountant can perform audits, tax services, management consulting services, and system preparation services. The public accounting profession has different characteristics from other professions such as doctors and lawyers. Doctors and lawyers in carrying out their expertise earn honoraria from their clients and they side with their clients. The public accountant profession earns an honorarium from its clients in carrying out their expertise, however, public accountants must be independent and do not take sides with anyone even though it is their client. Because public accountants have the responsibility to investors, creditors, or government agencies for the work they do. In carrying out their profession, public accountants are under the umbrella of the professional standard of public accounting (SPAP). Public Accountant is a profession whose main activity is in external audit work so that the audit must be carried out professionally by an independent and competent person. Therefore, SPAP is made with the aim that auditors, including public accountants who carry out auditor work, can be carried out properly. Public Accountants can perform auditor work based on auditing standards. So that the quality of the audit results can be measured clearly because they already have applicable standards. Audit quality does not mean the qualification of the opinion but the quality of the audit process. Auditor's requirements, work until his report is governed by auditing standards.

Audit Judgment

Jamilah et al. (2007) audit judgment is the auditor's policy in determining an opinion regarding the results of the audit which refers to the formation of an idea, opinion, or estimate about an object, event, status, or another type of event. Judgment is often required by the auditor in carrying out an audit of the financial statements of an entity (Zulaikha, 2006). Audit judgment is attached to every stage in the financial statement audit process, namely acceptance of the audit engagement, audit planning, conducting audit tests, and audit reporting. Siegel (1989) in Mutmainah (2006) states that judgment is behavior that is influenced by the perception of the situation. The most influential factors are materiality and belief. In auditing, the level of materiality is very important, significant, and essential (Nugraha, 2011). Faith syndrome is the auditor's belief based on who has performed the previous audit work. Audit judgment includes obtaining and assessing the evidence underlying the historical financial statements of an entity that contain assertions made by the entity's management. Based on an audit carried out on the financial statements of an entity, the auditor expresses an opinion as to whether the financial statements present fairly, in all material respects, the entity's financial position and results of operations by generally accepted accounting principles (Mulyadi, 2002). Audit judgment is a personal consideration or the auditor's point of view in responding to information that affects the documentation of evidence and making decisions on the auditor's opinion on the financial statements of an entity. The auditor's perspective in responding to information is related to the audit responsibilities and risks that will be faced by the auditor in connection with the judgment he makes (Jamilah et al., 2007).

HYPOTHESIS

Audit Complexity and its effect on Audit Judgment

Restuningdiah and Indriantoro (2000) stated that complexity arises from ambiguity and weak structures, both in main tasks and other tasks. Audit complexity is a condition in which the auditor feels that the audit task he is facing is complex so that the auditor has difficulty in carrying out the task and cannot make professional judgments. The results of research by Chung and Monroe (2001) state that high task complexity affects the judgment taken by auditors. The same thing is also shown in Wijayatri's (2010) research which explains that task complexity has the most dominant influence on audit judgment. As a result, the judgment taken by the auditor is not by the evidence obtained. Based on the description of the theoretical framework and the results of previous research, it can be said that high audit complexity will reduce audit judgment and vice versa, low audit complexity will be able to encourage audit judgment in a better direction. Thus, the following research hypothesis can be developed:

Ha.1: Audit complexity has a negative effect on audit judgment.

Obedience Pressure and its ability to moderate the effect of Audit Complexity on Audit Judgment

Obedience Pressure is the pressure received by auditors in dealing with superiors and clients to take actions that deviate from ethical standards (Jamilah et al., 2007). The pressure of obedience arises from orders made by individuals in positions of authority. Obedience theory states that individuals who have power are a source that can influence the behavior of others through the orders they give. This is due to the existence of power or authority which is a form of legitimate power. The pressure for compliance is further complicated when the auditor is faced with conflict because the auditor must be independent in giving an opinion regarding the fairness of the financial statements, but on the other hand, the auditor must also be able to meet the demands of the audited entity so that the entity is satisfied with his work. Compliance pressure can produce variations in auditor decisions and increase the likelihood of violating ethical and professional standards (Jamilah et al., 2007). Thus, based on the above explanation, it can be said that compliance pressure affects auditor performance. And further, that compliance pressure may also moderate the effect of task complexity on auditor performance, it is interesting to confirm its significance. Accuracy, professional skepticism, and fraud detection abilities are more developed in experienced auditors so that they can still make good audit judgments. Based on the theoretical framework and logical thinking, as well as the empirical research described above, the following research hypotheses can be developed:

Ha.2.1: Obedience Pressure has a negative effect on audit judgment.

Ha.2.2: Obedience Pressure strengthens the negative effect of audit complexity on audit judgment.

Auditor's seniority and ability to moderate the effect of Audit Complexity on Audit Judgment

Experience has formed an auditor to become familiar with the situations and circumstances in each engagement. Kusharyanti (2003) found that experienced auditors have a better understanding. The reality shows that the longer a person works, the more work experience the worker will have. Conversely, the shorter a person's tenure is usually the less experience he gets. Research by Zulaikha (2006) also explains that the experience of auditors influences audit judgment, where the main audit assignment needs to pay attention to his experience as an auditor. Audit complexity is influenced by high ambiguity, namely the variety of outcomes expected by clients from auditing activities and the amount of irrelevant information, in the sense that the information is inconsistent with the events to be predicted (Chung and Monroe, 2001). Increasing complexity in a task decreases the level of success of the task, and the quality of the audit will decrease because in this condition the auditor cannot make a good audit judgment. However, auditors who have sufficient audit experience (senior auditors) will help make it easier to perform audit work in complex audit situations. Research conducted by Tri (2005), Shelton (1999), and Haynes (1998), generally indicates that experience plays an important role in shaping an auditor's judgment. The more experienced an auditor is, the more capable he is in dealing with complex audits so that his audit judgment is better. Accuracy, professional skepticism, and fraud detection abilities are more developed in senior auditors so that they can still make good audit judgments. So, based on the theoretical exposure and the results of the empirical research above, the following research hypotheses can be developed:

Ha.3.1: Auditor seniority has a positive effect on audit judgment.

Ha.3.2: Auditor seniority weakens the negative effect of audit complexity on audit judgment.

RESEARCH METHODS

The population in this study were all auditors who worked at KAP Bali Province and were registered in the directory of the Indonesian Public Accountants Institute (IAPI) in 2016. The method of determining the sample chosen was non-probability sampling with a saturated sampling technique. Saturated sampling technique is a sample selection that is carried out when the entire population is used as a sample. This study uses response data collected using a questionnaire that has met the requirements for the validity and reliability of the instrument. Furthermore, the collected data is tabulated and tested for compliance with the classical assumption test, model feasibility test, and coefficient of determination analysis. Then, the research hypothesis is tested using simple regression analysis techniques to determine the effect of audit complexity on audit judgment, and then MRA (Moderated Regression Analysis) is used to determine the ability of obedience pressure and auditor seniority to moderate the effect of audit complexity on audit judgment.

RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive statistics in this study are presented to provide information about the characteristics of the research variables, including the mean and standard deviation. Measuring the average is the most common way to measure the central value of data distribution. While the standard deviation is the difference in the value of the data under study and its average value. The results of descriptive statistics are presented in Table 1. as follows.

Tabel 1. Descriptive statistics

	N	Min	Max	Mean	Std. Deviation
Task Complexity (KT)	50	1.00	4.83	2.8964	.75223
Obedience Pressure (OP)	50	1.75	4.75	2.7890	.80283
Audit Seniority (AU)	50	2.00	4.88	3.9688	.60082
Audit Judgment	50	2.33	5.00	4.0064	.60370
Valid N (listwise)	50				

Hypothesis Test

The data quality test used in this study is a validity t, a reliability test. The classic assumption test used in this study is the normality test, multicollinearity test, and heteroscedasticity test. The results of the validity test show that the variables of task complexity, obedience pressure, auditor seniority, and audit judgment have a Pearson correlation of more than 0.3, so it can be said that the statements in the questionnaire have met the valid requirements. While the reliability test results show that the Cronbach's Alpha value for each variable is greater than 0.60. Thus, it can be stated that all variables have met the reliability or reliability requirements. The results of the normality test show that the significance value is $0.089 > 0.05$, so it can be said that the research data is normally distributed. The multicollinearity test results show that the tolerance or VIF value of each variable is less than 10 or greater than 0.01, so it can be said that the model is free from multicollinearity problems. While the results of the heteroscedasticity test show that none of the independent variables have a significant effect on the dependent variable, or the sig value is more than $\alpha = 0.05$, so it can be concluded that the regression model of this study is free from heteroscedasticity symptoms. Multiple regression and MRA tests have been carried out to test the effect of KT on AJ and to test the ability of the OP and SA variables to moderate the effect of KT on AJ, with the results as presented in Table 2 and Table 3.

Tabel 2. Multiple Regression Test Results

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	35.055	6.674		5.253	.000
	KT	-.637	.113	-.460	-5.623	.045
	OP	-.001	.125	-.001	-.011	.081
	SA	.378	.058	.529	6.476	.000

a. Dependent Variable: AJ

Tabel 3. Test Results of Moderated Regression Analysis (MRA)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.850	17.787		.779	.440
	KT	-.284	.686	-.205	-.414	.031
	OP	-.745	.445	-.426	-1.675	.100
	SA	.347	.186	.485	1.868	.008
	KT.OP	-.030	.018	-.846	-1.728	.045
	KT.SA	.000	.006	.016	.061	.025

a. Dependent Variable: AJ

Based on Table 2. it can be seen that the value of the KT variable beta coefficient is -0.637 with the Sig. = 0.045 which is smaller than $\alpha = 0.05$. This means that the KT variable has a negative effect on AJ. Thus the results of this study accept the research hypothesis Ha.1 which states that task complexity has a negative effect on audit judgment. Based on Table 2. it can be seen that the beta coefficient value of the OB variable is -0.001 with a Sig. = 0.081 which is greater than $\alpha = 0.05$. This means that the OP variable has a negative but insignificant effect on AJ. Thus the results of this study reject the research hypothesis Ha.2 which states that obedience pressure has a negative effect on audit judgment. Based on Table 2. it can be seen that the value of the SA variable beta coefficient is 0.378 with a Sig. = 0.000 which is smaller than $\alpha = 0.05$. This means that the SA variable has a positive effect on AJ. Thus the results of this study accept the research hypothesis Ha.3.1 which states that task complexity has a positive effect on audit judgment. Furthermore, a test of the ability to moderate the OP and SA variables was carried out on the effect of KT on AJ and the results are presented in Table 3. Based on Table 3. It can be seen that the value of the beta coefficient of the KT.OP variable is -0.030 with a Sig. = 0.045 which is smaller than $\alpha = 0.05$. That is, the OP variable increases the negative effect of KT on AJ. Thus the results of this study accept the research hypothesis Ha.2.2 which states that obedience pressure increases the negative effect of task complexity on audit judgment. Based on Table 3. it can be seen that the value of the KT.SA variable beta coefficient is 0,000 with a Sig. = 0.025 which is smaller than $\alpha = 0.05$. That is, the SA variable weakens the negative effect of KT on AJ. Thus the results of this study accept the research hypothesis Ha.3.2 which states that auditor seniority weakens the negative effect of task complexity on audit judgment.

DISCUSSION

Task complexity has a negative effect on audit judgment

The results of this study indicate that audit complexity has a negative and significant effect on audit judgment. The results of this study are at the same time consistent with the results of previous research by Chung and Monroe (2001) which state that high task complexity affects the judgment taken by auditors and Wijayatri's (2010) research results which explain that task complexity has the most dominant influence on audit judgment. As a result, the judgment taken by the auditor is not by the evidence obtained. This result is different from the results of research conducted by Fitria et al. (2017) which states that task complexity has a positive and significant impact on the audit judgment.

Obedience Pressure has a negative but insignificant effect on audit judgment and strengthens the negative effect of task complexity on audit judgment

The results of this study indicate that Obedience Pressure has a negative but insignificant effect on audit judgment. These results are in line with the research results obtained by Yusuf (2017) which states that obedience pressure does not affect audit judgment. However, this result is different from the results obtained by Maria and Elisa (2014) who found that obedience pressure has a negative effect on audit judgment. Based on the results of the moderation test, the obedience pressure variable shows that obedience pressure strengthens the negative effect of task complexity on audit judgment. The obedience pressure variable in this study is included in the pure moderation variable, which is a type of moderation variable that can be identified if the direct effect of the moderating variable (obedience pressure) is declared insignificant but when interacted with the independent variable (task complexity) the results are statistically significant.

Auditor seniority has a positive effect on audit judgment and weakens the negative effect of audit complexity on audit judgment

The results of this study indicate that auditor seniority has a positive and significant effect on audit judgment. These results are in line with the research results obtained by the following researchers: 1) Kusharyanti (2003) who found that experienced auditors have a better understanding. 2) Research conducted by Tri (2005), Shelton (1999), and Haynes (1998) generally indicate that experience plays an important role in shaping an auditor's judgment. The more experienced or the more senior an auditor is, the more capable he will be in dealing with complex audits so that his audit judgment is better. 3) Zulaikha (2006) also explains that the experience of auditors influences audit judgment, where the main audit assignment needs to pay attention to his experience as an auditor. Based on the moderation test results of the auditor seniority variable, it was found that auditor seniority weakened the negative effect of task complexity on audit judgment. The auditor seniority variable in this study is included in the pure moderation variable or quasi moderation, which is a type of moderation variable that can be identified if the direct effect of the moderating variable (auditor seniority) is declared significant and when interacted with the independent variable (task complexity) the results are also statistically significant.

CONCLUSION

Based on the discussion that has been done in the previous chapter, it can be concluded as follows:

- 1) The complexity of the task has a negative effect on audit judgment.
- 2) Obedience pressure has a negative but insignificant effect on audit judgment.
- 3) Obedience pressure strengthens the negative effect of task complexity on audit judgment.
- 4) Auditor seniority has a positive effect on audit judgment.
- 5) Auditor seniority weakens the negative effect of task complexity on audit judgment.

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