THE INFLUENCE OF AN AUDITOR'S EXPERTISE, OBEDIENCE PRESSURE, AND INDEPENDENCE ON AUDIT JUDGMENT

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ABSTRACT
This study aims to empirically test whether the auditor’s expertise, obedience pressure and independence affect the audit judgment. The data used is the primary data through questionnaires that contain the answers of respondents. The population in this study is the auditor in the public accountant firm in central Jakarta. The selected sample is 80 respondents with technical purposive sampling. This research uses a quantitative method, where the data is obtained from questionnaires. The analysis of research data is done using multiple linear regression, with SPSS version 24. Based on the results of the analysis conducted, this study partially shows that the auditor’s expertise, obedience pressure, and independence have a positive and significant impact on the audit judgment with an adjusted R square of 74.7%. The findings of this study imply that the Public Accounting Firm should pay more attention to the need for auditors to attend audit workshops and continue professional education, organized by professional associations of public accountants to better understand supervisory instructions or client requests that conflict with ethical and professional standards. Furthermore, the Indonesian Institute of Certified Public Accountants is expected to pay attention to and anticipate the impact of pressure on compliance with violations of professional standards such as issuing regulations that impose strict sanctions on Public Accountants.

Keywords: Auditor’s Expertise, Audit Judgment, Independence, Obedience Pressure,

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INTRODUCTION

In May 2018, PT Sun prima Nusantara Financing (SNP Finance) came under the spotlight of financial and public authorities because it was on the verge of bankruptcy (Gum iwang, 2018). The Financial Services Authority (OJK) froze SNP business activities because the company failed to pay MTN interest of Rp. 6.75 billion on May 14, 2018. It is suspected that SNP Finance did not submit financial reports correctly, aka fictitious. The auditor that audited PT SNP was KAP Satrio, Bing, Eny, and Partners who were Deloitte’s local partners and included the big four in the world. In the case of PT SNP, KAP gave a Fair Opinion without Exception to SNP Finance’s financial statements, but it was inversely proportional to the results of the OJK examination, where SNP Finance indicated it had presented financial statements that were significantly not by the actual financial condition. As a result, many parties experienced losses.

Auditors are professionals, whose job is to carry out audits of an entity's financial statements and provide opinions about the fairness of the presentation of financial statements by financial accounting standards. In carrying out the audit task, the auditor must evaluate various information alternatives in relatively large quantities to meet the fieldwork standards; namely, sufficient competent audit evidence must be obtained through observation, requesting information and confirmation (Arens et al., 2017).

The auditor must examine and assess audit evidence obtained as a basis for expressing his opinion on financial information (Backof, 2015). This review and assessment involve concluding as a whole, whether financial information has been prepared using accounting policies that can be accepted and applied consistently, whether the financial information complies with relevant regulations and statutory requirements or whether the picture presented by overall financial information is consistent with the auditor's knowledge of the entity's business. The review and assessment also involve adequate disclosure of all material matters that are relevant to the correct presentation of financial information.

Audit judgment is the perception in response to the financial statement information gathered, coupled with the auditor’s factors that serve as the basis for his or her assessment (Grenier et al., 2015). However, in planning, implementing, and reporting on the audit results, the auditor needs to use professional judgment, because the results will depend on his or her judgment.

In making a judgment, the auditor must evaluate all the evidence collected. The evidence must be valid and relevant. This evidence is used by the auditor as a basis to express an opinion on the financial statements that have been audited, so that audit judgment also determines the results and quality of the audit (Backof, 2015). The quality of this audit judgment will show how well an auditor's performance is in performing his duties (Pektra & Kurnia, 2015). Audit judgment is influenced by many factors, both technical and non-technical. One of the technical factors is the limitation on the scope or time of the audit, while non-technical factors include aspects of individual auditor behavior (Drupadi & Sudana, 2016).

According to Artha et al. (2014), the auditor’s expertise of an auditor as someone who has extensive knowledge, education, and high skills and is supplemented by his audit experience. An auditor's expertise in auditing reflects the level of knowledge, experience, and education the auditor has. The higher an auditor's expertise, the more accurate the judgment produced by the auditor (Wedemeyer, 2010). A person who has high expertise will be able to face the task of auditing, processing relevant information, and analyzing audit evidence so that it can support the provision of accurate judgment to determine the quality of the audit results and also the opinions expressed by the auditor. The same thing was obtained from the research.
of (Gracea, 2017), which revealed that if the audit expertise increased, the judgment generated by the auditor would be more accurate.

Obedience pressure is a type of social influence pressure that results when an individual is by direct command of another individual’s behavior (Umar & Anandarajan, 2004). The theory of obedience states that individuals who have power are a source that can influence people’s behavior with the commands they give. This obedience pressure arises due to the expectation gap that occurs between the entity audited and the auditor that has caused a separate conflict for the auditor. Obedience pressure can be received from both superiors and clients (Clayton & van Staden, 2015).

In the audit process, the auditors are likely to get obedience pressure from superiors that can cause psychological changes for individuals with independent agent behavior. Pressure from superiors or clients can also affect professionalism, public trust, and social credibility (Dezoort & Lord, 1994). Auditors always face social pressure, and organizational and professional conflicts in the process of carrying out their functions (Shafer, 2002). Baird & Zelin Li (2009) in their study provided empirical evidence that obedience pressures influence the likelihood of fraud. Pressure and rationalization can encourage someone to commit fraud. In this context, pressure from higher authorities has the potential to increase the likelihood that non-compliant subordinates lose their jobs. It also revealed that these individuals were exposed to conflicts between their values, beliefs, and pressure to obey higher authorities (Davis et al., 2006).

Independence is an important factor for auditors to produce judgments. Independence is an attitude that is not easily influenced and controlled by others. Alamri et al. (2017) define independence, as namely the existence of honesty in the auditor in considering facts and the existence of impartial objective considerations in the auditor in formulating and expressing his or her opinion. The higher the level of independence of an auditor, the more accurate judgment is taken (Salehi et al., 2009). In making audit judgment, the auditor is free from the influence of other parties in making an objective consideration to formulate and express his or her opinion after considering whether all information obtained is material or not (Patel & Psaros, 2000).

The variables used in this study that affect audit judgment are auditor’s expertise, obedience pressure, and independence. There are still inconsistent research results regarding the effect of such variables on audit judgment. Research conducted by Gracea (2017) revealed that auditor expertise had a significant effect on audit judgment, while research conducted by Alamri et al. (2017) found that expertise had no significant effect on audit judgment. Research conducted by Rosadi & Waluyo (2017) shows that obedience pressure has a negative effect on judgment taken by auditors, meanwhile research conducted by Yuliani (2012) shows obedience pressure has a positive effect on audit judgment. The results of research conducted by Drupadi & Sudana (2016) revealed that independence had a positive effect on judgments taken by auditors, meanwhile research conducted by Yuliyana & Waluyo (2018) found that independence does not affect audit judgment. In the Indonesian context, very few studies on public accountant practices in Central Jakarta have been conducted.

The results of this study are expected to make useful conceptual contributions to science, both as additional information on the results of previous studies and as a reference for subsequent research on audit judgment. Furthermore, for the auditors, it is expected that the results of this study can add insight into the role of expertise and auditor independence with quality audit judgment. Finally, the results of this study are expected to be used as consideration for regulators in determining rules or policies regarding auditing.
LITERATURE REVIEW

Attribution Theory

Attribution theory explains how individual behavior in carrying out tasks or something that is usually done can be affected by something. These influences can come from internal and external factors (Harmon, 1959). Individual behavior is determined by a combination of internal strengths such as factors originating from within the auditor and external strengths such as factors originating from outside of the auditor.

In connection with this research on audit judgment, according to attribution theory, an audit judgment made by the auditor is influenced by a variety of factors, both internal and external. Internal influences are like the auditor's expertise itself. When the auditor has high expertise, the auditor will not experience difficulties in making proper audit judgment and vice versa. Whereas external influences such as obedience pressure and independence. When the auditor gets pressure from outside, from superiors and clients, then it will have an impact on his ability to make audit judgments.

Auditor's Expertise

According to Artha et al. (2014), the auditor's expertise covers all the abilities and knowledge of the auditor in the audit world itself, which comes from formal education and is also supported by experience in auditing practices. Through his expertise, the auditor will be able to learn actively in facing the audit task and process relevant information. Besides, an auditor's expertise can also affect his or her ability predictions and detection of fraud and errors so that it can affect the judgment taken.

In each upcoming audit assignment, the auditor will integrate his experience and knowledge. So that the auditor's expertise and knowledge will always develop and support the auditor to make a professional judgment. According to the Law of the Republic of Indonesia Number 5 the Year 2011 article 1, "Public Accountant is someone who has obtained permission to provide services as regulated in this Act".

Audit expertise can increase in line with the increasing number of audit problems that can be resolved. However, concerning task performance, it has been proven that knowledge and abilities provide better support for audit expertise than experience (Bonner, 1990). The number of audit practices carried out can improve audit results. Therefore, audit expertise can be obtained through constant audit practices to achieve good performance and experience.

Obedience Pressure

The pressure of obedience is a condition where someone feels restrained or controlled. Obedience pressure is a condition where an auditor is faced with the dilemma of applying auditor standards (Baird & Zelin Ii, 2009). Someone who has more power or authority than others usually gives pressure. The pressure of obedience is a condition where someone does an action or work by having to obey orders from superiors or people who have more power than them.

In the context of financial statement audits, obedience pressure arises as a result of differences in the expectations of the entity being audited and the auditor, which in turn will cause self-conflict. In carrying out its functions, the auditors are required to express opinions about the fairness of the entity's overall financial statements. However, giving an unqualified opinion without adequate evidence will cause a professional ethical problem because it has violated the standards set by their professional association. This poses an ethical dilemma for the auditors because they are obliged to apply the audit standard, but deviate from it to fulfill the wishes of their clients. The auditors under the pressure of obedience from superiors and
clients will take a safe and dysfunctional path, which results in the inability to make a good and right judgment (Dezoort & Lord, 1994).

Obedience pressure is given so that he or she can achieve whatever they want. People who receive the pressure of obedience can face conflict because he or she must be able to work by orders and must comply with the existing code of ethics (Baird & Zelin Ii, 2009). The pressure of obedience can cause someone to deviate from the code of ethics. The deviant act was carried out solely to fulfill orders. High-ranking superiors (people who give orders) do not think about or ignore the consequences when subordinates (people who receive orders) deviate.

**Independence**

Independence is an attitude of impartiality in the interests of examining financial statements made by management (Komalasari & Hernawati, 2015). With independence, the auditor will be able to produce the right decisions by the requests of users of financial statements. An auditor is required to consistently maintain his or her independence in responding to various pressures from superiors or clients.

The auditor must be free of any interest for his or her client to be recognized as an independent person. If there is evidence that the independence of an auditor decreases, then public confidence in the auditor will also decrease. The existence of a code of ethics for the public accountant profession is to keep members of the public accountant profession from losing the perception of independence from the public. This code of ethics for the public accountant profession sets out how public accountants should be professional towards their profession (Beattie et al., 1999).

Pertiwi & Budiartha (2017) states that in addition to the auditor's technical abilities, another important thing that influences audit results is independence, which means an auditor must have the ability to filter the information needed at each stage of the decision making process with an independent attitude. The more appropriate judgment made by the auditor is due to the high level of auditor independence.

**Audit Judgment**

Audit judgment is an objective assessment of an auditor regarding information obtained from audit evidence and is also influenced by the individual aspects of the auditor, to produce thoughts or decisions regarding information obtained previously. Audit judgment is required by the auditor in carrying out an entity's financial statement audit (Zulaikha, 2006). Therefore, audit judgment is used in every stage of the audit process. The audit stage begins with the acceptance of audit assignments from the client, followed by audit planning, field audit, and reporting.

Audit judgment is influenced by technical and non-technical factors. Audit judgment is technically influenced by auditor's knowledge, experience, and behavior. Pressure from superiors, clients, and professional code of ethics also affects audit judgment, while gender is a non-technical factor that affects judgment auditors (Chung & Monroe, 2001). The results of several previous studies also show that individual behavior is one of the factors that influence judgment making (Brown-Libur et al., 2015). Figure 1 shows the research framework and variables used.
Professional expertise is the main capital in auditing financial statements. The auditors can’t complete their tasks and fulfill specified objectives without having adequate abilities through education and training. An auditor's expertise is necessary to complete tasks well. By cognitive psychology, a person with sufficient expertise will better manage information in memory, explain effectively, and adjust the stimulus to relevant categories (Koonce & Mercer, 2005).

However, making an accurate audit assessment depends on the information obtained by the auditor through some of the evidence. Therefore, expertise is needed to assess the accuracy of audit evidence. Research conducted by Drupadi & Sudana (2016) found that auditor expertise has a positive and significant effect on audit judgment. This result is supported by research conducted by Gracea (2017) who found that auditor expertise has a significant effect on audit judgment. Although research conducted by Alamri et al. (2017) found that expertise had no significant effect on audit judgment. Based on the explanations above, the first hypothesis proposed is:

**H1: Auditor’s expertise affects audit judgment**

In conducting audits, the auditors are always faced with ethical dilemmas that are difficult to avoid because there is a need to choose between opposing values. Professional auditors will try to carry out their duties responsibly by the standards set by their association. However, it cannot be denied that various pressures will arise from within and also from outside. Internal pressures include urgent financial needs, promotions, fear of losing a job, the desire to get rewards and others, while external pressures include compliance with audit standards, the fulfillment of clients' wishes to manipulate financial statements, instructions from superiors that conflict with applicable standards and professional ethics and others. Therefore, this will have an impact on the auditor's audit judgment.

Furthermore, unresolved pressure from clients will trigger auditors to meet their demands. This will result in violations of professional standards and ethics, loss of independence, and lack of quality for audit assessments. The results of research conducted by Drupadi & Sudana, (2016) revealed that obedience pressure negatively affected audit judgment. This result is supported by research conducted by Rosadi & Waluyo (2017), Candra & Budiartha (2017), and Indah Sari & Ruhiyat (2017), which shows that obedience pressure negatively affected audit judgment. Meanwhile, research conducted by Yuliani (2012) shows that obedience pressure has a positive effect on audit judgment. Based on the explanations above, the second hypothesis proposed is:
**H2: Obedience pressure affects audit judgment**

Independent means the auditor is not easily influenced. The auditor is not justified in favor of anyone's interests and is obliged to be honest, not only to the management and owners of the company but also to creditors and other parties who place their trust in their work. In gathering the information and evidence needed, it must be supported by an independent attitude. Independence can also be interpreted as the auditor's ability to take an unbiased perspective in providing his or her professional services. Independence in the audit means having an impartial view of conducting audit testing, evaluating audit results, and preparing audit reports. Without independence, being an auditor does not mean anything.

If the public does not believe in the auditor's results, the public will not seek audit services from the auditor. In other words, the existence of an auditor is determined by its independence. The results of research conducted by Komalasari & Hernawati (2015) and Drupadi & Sudana (2016), show that independence has a positive and significant effect on audit judgment. This result is supported by research conducted by Candra and Budiartha (2017) and Alamri et al. (2017), which shows that independence has a positive and significant effect on audit judgment. Meanwhile, research conducted by Yuliyana and Waluyo (2018) found that independence does not affect audit judgment. Based on the explanations above, the third hypothesis proposed is:

**H3: Independence affects audit judgment**

**METHODS**

The research method used in this study was a survey research method, which is a primary data collection method through sampling from one population and using a questionnaire as a primary data collection tool.

**Respondent**

The population in this study is the auditors who work in a public accountant firm. The sample selection in this study uses a purposive sampling method. According to Sugiyono (2013), the purposive sampling method is the technique of determining the sample with certain considerations or criteria.

The sample of this study consisted of auditors who worked at the Public Accountant Firms in Central Jakarta. The selection of 20 units of Public Accountant Firms in Central Jakarta was carried out randomly from the directory of public accountants of the Indonesian Institute of Certified Public Accountants. Furthermore, each selected public accountant firm was sent a questionnaire of 5 copies each. The questionnaire returned and 80 copies could be processed, so the sample used in this study was 80 auditors who work in public accountant firms located in Central Jakarta.

**Research Instrument**

The research instruments used were questionnaires formatted into two parts, the respondent description part, and the operationalization variable. The respondents were asked to give a tick mark (√) on the available choices of an answer. The score was determined using a 5-point Likert scale with 1 indicating strongly disagree (STS) and 5, strongly agree (SS).

A questionnaire is said to be valid if the statement in the questionnaire expresses something that will be measured by the questionnaire. So validity wants to measure whether the questions in the questionnaire that have been made can measure what the researcher wants to measure. An item statement can be said to be valid if R-count > R-table, with a significance level of 5%.
The reliability test of this study uses Cronbach's Alpha coefficient with SPSS 24. Alpha values vary from 0 – 1. A question can be categorized as reliable if the alpha value is greater than 0.70 (Ghozali, 2016). If the reliability value is less than 0.70, then the value is not good. The meaning is that the measuring instrument used is not reliable.

**Classical Assumptions**

The data normality test with Kolmogorov-Smirnov One-Sample Test is done to see whether the data distribution is normal or not. Decision-making criteria about the data are close to or is a normal distribution that can be seen if the Asymp. Sig. (2-tailed) > 0.05. The data normality test with Kolmogorov-Smirnov One-Sample Test is done to see whether the data distribution is normal or not. Decision-making criteria about the data are close to or is a normal distribution if the Asymp. Sig. (2-tailed) > 0.05.

A multicollinearity test aims to test whether a regression model found a correlation between independent variables research. A good regression model should not show multicollinearity between independent variables. Whether or not the multicollinearity can be detected by looking at the value of the Variance Inflation Factor (VIF). According to Ghozali (2016), VIF is the opposite of tolerance, if a low tolerance value equals a high VIF value (because of VIF = tolerance). The general method used to show multicollinearity is if the tolerance value < 0.10 or equal to VIF > 10 then multicollinearity occurs in this study.

To detect the presence or absence of heteroscedasticity test is done by looking at the presence or absence of certain patterns in the scatterplot pattern between ZRESID and ZPRED, where the Y and Y axes have been predicted, and the X-axis is residual (predicted Y - actual Y) that has been studentized. The basis for decision making if there are certain patterns, such as the points that form certain regular patterns (wavy, widened, then narrowed), then there has been heteroscedasticity. If there is no clear pattern, and the points spread above and below zero on the Y axis, then heteroscedasticity does not occur (Ghozali, 2016).

**Variables Operationalization**

The following is an explanation of the operationalization of the variables used in this study. Details regarding the questionnaire used in this study can be seen in the appendix.

**Audit Judgment**

Audit judgment is based on the auditor's opinion regarding the audit results concerning the formation of ideas, opinions about an object, event, status, or other types of events (Jamilah et al., 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

**Audit Expertise**

Audit expertise is the expertise possessed by auditors in conducting audits, in understanding their audit problems, and having the knowledge to support audit tasks (Jaafar & Sumiyati, 2005). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

**Obedience Pressure**

An obedience pressure is a pressure received by the auditor in dealing with superiors and clients to take actions against ethical standards (Jamilah et al., 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

**Independence**

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Independence is the expected attitude from an auditor not to have personal interests in carrying out their duties, which is contrary to the principles of integrity and objectivity. (Elfarini, 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

**Estimation Model**

Hypothesis testing in this study uses multiple linear regression to test the independent variables to the dependent variable. The regression equation that will be used in research is:

\[ Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e \]

where:
- \( Y \) = audit judgment
- \( \alpha \) = constant
- \( \beta \) = regression coefficient
- \( X_1 \) = auditor’s expertise
- \( X_2 \) = obedience pressure
- \( X_3 \) = independence
- \( e \) = error

The t-test shows how far the influence of the independent variable individually in explaining the variation of the dependent variable (Ghozali, 2016). If the Sig. < 0.05 then Ha is accepted, which means that the independent variable individually has a significant effect on the dependent variable. If the Sig. > 0.05 then Ha is rejected, which means that the independent variable individually does not significantly influence the dependent variable.

The F test shows whether all the independent variables entered in the model have a joint influence on the dependent variable (Ghozali, 2016). If the calculated \( F_{\text{count}} > F_{\text{table}} \), then Ha is accepted or all the independent variables simultaneously and significantly affect the dependent variable.

The coefficient of determination (\( R^2 \)) is used to measure the model's ability to explain variations in the dependent variables. The value of the coefficient of determination (\( R^2 \)) is between zero and one. A small \( R^2 \) value means that the ability of independent variables to explain the dependent variable is very limited.

**RESULTS**

**Validity and Reliability Test**

Based on the results of the validity test using SPSS 24, all items of questions from each variable statement show that \( R_{\text{count}} > R_{\text{table}} \). The Cronbach’s Alpha value of the audit judgment variable (Y) is 0.927, the auditor’s expertise variable (X1) is 0.927, the obedience pressure variable (X2) is 0.952 and the variable of independence (X3) is 0.931. Based on Cronbach’s Alpha value, it can be concluded that the questions in the questionnaire for all of these variables are reliable because they have a Cronbach’s Alpha value greater than 0.70.

**Normality, Multicollinearity, and Heteroscedasticity**

The normality test shows that Asymp. Sig. (2-tailed) is 0.20 greater than 0.05, thus it can be concluded that the data distribution is normal. The VIF value < 10 for all independent variables, as well as the tolerance value > 0.10. Thus, it can be concluded that there is no multicollinearity between the independent variables in this study. Furthermore, based on the
results of the scatter graph, it appears that there are no clear patterns and points that spread above and below the number 0. So that it can be concluded that there is no heteroscedasticity.

Hypotheses Testing

In this study, hypotheses were tested using partial and multiple regression models to obtain a comprehensive picture of the influence of auditor expertise, obedience pressure, and independence on audit quality carried out with the help of SPSS version 24 for testing.

| Table 1 Regression Test Result |
|--------------------------------|
| **Model** | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
|-----------|-------------------------------|---------------------------|---|------|
| 1         | (Constant)                    | 3.835                     | 2.324 | 1.650 | .103 |
|           | Auditor's Expertise           | .186                      | .061  | .198  | 3.047 | .003 |
|           | Obedience Pressure            | .603                      | .061  | .671  | 9.935 | .000 |
|           | Independence                  | .147                      | .060  | .160  | 2.462 | .016 |

Note: Significant at the 5%-level

Based on Table 1 above, the regression equation from the research model is as follows.

\[ Y = 3.835 + 0.186X_1 + 0.603X_2 + 0.147X_3 + \varepsilon \]

The first hypothesis (H1), from Table 1 can be shown that \( t \)-count > \( t \)-table is 3.047 > 1.991 with a significant value of 0.003. So it can be said that the auditor's expertise has a positive and significant effect on audit judgment. The higher the audit expertise possessed by an auditor, the more accurate the judgment taken by the auditor. The results of this study are consistent with the research conducted by Artha et al. (2014), which empirically proves that the auditor's expertise has a positive effect on the audit judgment generated by the auditors.

The second hypothesis (H2), from Table 1 shows that \( t \)-count > \( t \)-table is 2.935 > 1.991 with a significant value of 0.000. So it can be said that obedience pressure has a positive and significant effect on the audit judgment. A lot or a little obedience pressure that is received by the auditor when carrying out the audit process can cause differences in the results of the audit judgment issued. The results of this study are contrary to previous research conducted by Drupadi & Sudana (2016) which states that if the auditor gets orders to behave in a deviant manner, it will affect the auditor when making judgments.

The third hypothesis (H3), from Table 1 shows that \( t \)-count > \( t \)-table is 2.462 > 1.991 with a significant value of 0.016. So it can be said that independence has a positive and significant effect on audit judgment. Auditors who have high independence tend to produce more accurate audit judgment. This is supported by research conducted by Anisma & Handani (2014) which states that independence has a positive effect on audit judgment. The higher the level of independence of an auditor, the more accurate the audit judgment produced by the auditor.

Multiple Regression Analysis

From Table 2, it can be seen that the statistical value of \( F \)-count > \( F \)-table is 78.737 > 2.72 with a significant value of 0.000. So it can be said that the auditor's expertise, obedience pressure, and independence together have a significant effect on the audit judgment.

Table 3 shows that the coefficient of determination (R-Square) is 0.747. This states that
the auditor’s expertise, obedience pressure, and independence contributed 74.7% to the audit judgment while the remaining 25.3% was influenced by other variables outside of this research model.

Table 2 F-Test Result

| Model  | Sum of Squares | df | Mean Square | F      | Sig.  |
|--------|----------------|----|-------------|--------|-------|
| Regression | 3867.757       | 3  | 1289.252    | 78.737 | .000a |
| Residual   | 1244.443       | 76 | 16.374      |        |       |
| Total       | 5112.200       | 79 |             |        |       |

a. Dependent Variable: Audit Judgment
b. Predictors: (Constant), Independence, Auditor’s Expertise, Obedience Pressure

Table 3 Multiple Correlation Test Result

| Model | R   | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-----|----------|-------------------|---------------------------|
| 1     | .870a | .757     | .747              | 4.04651                   |

a. Predictors: (Constant), Independence, Auditor’s Expertise, Obedience Pressure
b. Dependent Variable: Audit Judgment

DISCUSSION

The auditors with low audit expertise would result in a lower understanding of the audit problems encountered; conversely, high expertise would result in a higher understanding of the audit problems encountered (Gracea, 2017). Furthermore, an auditor with high audit expertise will be able to provide professional judgment even for difficult audit matters.

Excessive obedience pressure that is received by an auditor from superiors or clients will cause dysfunctional behavior and violate professional standards. Auditors tend to comply with client requests or supervisor instructions to tolerate audited financial statements (Dezoort & Lord, 1994). Furthermore, the results of the study found that the auditor must know about capturing the information needed at each stage of the audit process and in decision-making where it must be supported by an independent attitude.

The results of this study are in line with the attitude and behavior theory, which states that auditors must have an independent attitude. When the auditor loses his or her independence, it will affect the audit assessment. This is in line with the statement in the audit standard, which states that in all matters relating to the engagement, the auditor must maintain independence in mental attitude. The statement emphasized that each auditor must be able to maintain his or her independent attitude in carrying out the audit duties so that the opinions, conclusions, and recommendations that he or she would give do not take sides with anyone.

The natural tendency when the auditors gain experience is that they depend heavily on their previous experience in making judgments. This is an appropriate and useful approach but carries the risk that the auditor will face a situation that is not comparable to previous experience or that the auditor will not observe changes in conditions that affect audit risk. Although competent professionals are responsible for their continuing education, the audit firms' processes and procedures must include provisions to keep personnel informed of new developments, especially changes in conditions that can affect the audit judgment.
CONCLUSION

This study provides empirical evidence relating to audit judgment of the auditors working at public accountant firms in central Jakarta. The results show that auditor expertise, obedience pressure, and auditor independence have a positive and significant effect on audit judgment. The adjusted $R^2$ shows that 74.7 percent of the variation in the dependent variable in the regression model is explained by variations in the independent variables.

The implications of the findings of this study include (1) that the Public Accountant Firm pays more attention to the auditor's need to attend an audit workshop and continue professional education, organized by professional associations of public accountants to understand supervisory instructions or client requests that conflict with ethical and professional standards; (2) the requirement for the Indonesian Institute of Certified Public Accountants to pay attention to and anticipate the effects of obedience pressure on violations of professional standards, such as issuing regulations that impose sanctions on the Public Accountant Firm.

Limitations of this study are (1) that respondents only come from the auditors working in public accountant firms in Central Jakarta, (2) that data collected through questionnaires is very minimal, and (3) other factors that can influence audits such as ethical perceptions and individual character of the auditors not being included in this study. Therefore, the author recommends for further studies to conduct (1) auditor working in public accountant firms in Jakarta or more broadly throughout Indonesia, and (2) experimental research methods by adding variables of ethical perception and auditor characteristics.

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APPENDIX

THE INFLUENCE OF AN AUDITOR’S EXPERTISE, OBEDIENCE PRESSURE, AND INDEPENDENCE ON AUDIT JUDGMENT

**AUDITOR’S EXPERTISE**

| NO | QUESTIONS | SDA | DA | N | A | SA |
|----|-----------|-----|----|---|---|----|
| 1  | In college, I gained very useful knowledge in the audit process. |     |    |   |   |    |
| 2  | I understand and can audit according to applicable accounting and auditing standards. |     |    |   |   |    |
| 3  | As my tenure as an auditor increased, my auditing skills also increased. |     |    |   |   |    |
| 4  | With my initiative, I try to improve my mastery of accounting and auditing by reading the literature. |     |    |   |   |    |
| 5  | I always attend accounting and audit training that is carried out. |     |    |   |   |    |

Source: Jaafar and Sumiyati (2005)

**OBEDIENCE PRESSURE**

| NO | QUESTIONS | SDA | DA | N | A | SA |
|----|-----------|-----|----|---|---|----|
| 1  | I do not want to get into trouble with clients if I do not meet the wishes of clients to behave in deviations from professional standards. |     |    |   |   |    |
| 2  | I am worried that my client will move to another public accountant firm if I do not comply with his desire to deviate from the auditor's professional standards. |     |    |   |   |    |
| 3  | I will oppose the wishes of the client because professionally I have managed to uphold professionalism. |     |    |   |   |    |
| 4  | I will obey the client's wishes even if they conflict with the auditor's professional standards. |     |    |   |   |    |
| 5  | I do not want to get into trouble with superiors, if not obey the desire to deviate from professional standards. |     |    |   |   |    |
| 6  | I will obey superiors' orders because I want to continue working in the office even if it has to contradict professional standards. |     |    |   |   |    |
| 7  | I will obey superiors' orders even though I will have a moral burden because they are against professional standards. |     |    |   |   |    |
| 8  | I will disobey my boss's orders and opt-out of my job if I am forced to do things that are contrary to professional standards. |     |    |   |   |    |
| 9  | I will defy the orders of superiors because morally have succeeded in upholding professionalism. |     |    |   |   |    |

Source: Jamilah et.al (2007)
INDEPENDENCE

| NO | QUESTIONS                                                                                                                                                                                                 | SDA | DA | N | A | SA |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---|---|----|
| 1  | My inspection is direct and free to access all books, records, company officials, and employees, as well as other sources of information related to business activities, obligations, and sources.                       |     |    |   |   |    |
| 2  | The examination that I do is actively working with other parties involved during the audit process.                                                                                                           |     |    |   |   |    |
| 3  | The examination that I do is free from managerial efforts to determine the activities to be examined.                                                                                                        |     |    |   |   |    |
| 4  | The examination that I do is free from inspection restrictions on the activities of certain people who should be included in the examination.                                                              |     |    |   |   |    |
| 5  | The reporting that I do is free from the feeling of obligation to modify the effect of the facts reported on certain parties.                                                                                 |     |    |   |   |    |
| 6  | My reporting avoids the practice of eliminating important issues from formal reports to informal reports that are particular in favor.                                                                      |     |    |   |   |    |
| 7  | My reporting avoids intentional or inadvertent language or terms in reporting facts, opinions, recommendations, and interpretations.                                                                           |     |    |   |   |    |
| 8  | The reporting that I do is free from certain efforts to override the consideration of the examiner accountant to the contents of the audit report, both facts, and opinions.                                       |     |    |   |   |    |

Source: Elfarini (2007)

AUDIT JUDGMENT

| NO | QUESTIONS                                                                                                                                                                                                 | SDA | DA | N | A | SA |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---|---|----|
| 1  | I will prevent client accountants from changing certain accounting records to the test samples I choose.                                                                                                  |     |    |   |   |    |
| 2  | I will not prevent client accountants from changing certain accounting records to the test samples I choose.                                                                                               |     |    |   |   |    |
| 3  | I will follow my supervisor's instructions and exclude violations from the confirmation process as requested by the client.                                                                                |     |    |   |   |    |
| 4  | I will not follow my supervisor's instructions and refuse to remove the violation from the confirmation process as requested by the client.                                                               |     |    |   |   |    |
| 5  | I will not disclose any material misstatement in the audit financial statements issued to protect the reputation of the client company that is currently developing and maintains the good relations that have been forged. |     |    |   |   |    |
| 6  | I will mention the material misstatement in the audited financial statements issued.                                                                                                                     |     |    |   |   |    |

Source: Jamilah, et.al (2007)

Notes: SDA (strongly disagree), DA (disagree), N (neutral), A (agree), SA (strongly agree)