

AUDIT JUDGMENT: AUDITOR EXPERTISE, COMPLIANCE PRESSURE, AND TASK COMPLEXITY

**(Empirical Study of Auditors Working in Public Accounting Firms in the
City of South Jakarta)**

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ABSTRACT

This study aims to analyze and obtain empirical evidence about the effect of auditor expertise, compliance pressure, and task complexity on audit assessments. This type of research is quantitative descriptive.

The study population was auditors who worked at the Public Accountant Firm in the City of South Jakarta as many as 42 respondents. The sampling technique uses convenience sampling technique. Testing the hypothesis used is multiple linear regression which is processed using the IBM SPSS version 25 software.

Based on the results of partial hypothesis testing shows that auditor expertise has an influence on audit assessment, but compliance pressure and task complexity do not have an influence on audit assessment. Based on the results of simultaneous hypothesis testing of auditor expertise, compliance pressure and task complexity have an influence on audit judgment.

Keywords: Auditor Expertise, Compliance Pressure, Task Complexity, Audit Judgment.

1. INTRODUCTION

The company must conduct an audit process as a form of testing the financial statements of the conformity between the practice with applicable accounting standards. The audit process is carried out by a third party that is independent and conducts an objective examination namely a public accountant or often referred to as an auditor. This profession was born because of the assumption that management would not be able to act fairly and objectively in reporting the results of his presentation (Harahap S.S., 2011: 378).

Professional services provided by a public accountant must be guided by the Public Accountant Professional Standards. By referring to the PAPS, it indicates that the auditor has complied with the IAI Code of Ethics and the Public Accountant Professional Ethics Code and complies with Quality Control Standards (Agoes, 2012: 4). This guideline binds auditors to be responsible for carrying out professional practices both with fellow auditors, the audited company (clients) and with the public.

Potential conflicts can trigger audit failure and have a very detrimental impact on auditors such as administrative sanctions and criminal sanctions. As mentioned in the Public Accountants Law Number 5 Year 2011 dated May 3, 2011, one of the articles states that public accountants can be subject to criminal sanctions if proven negligent in carrying out their duties and proven to be involved in criminal acts (Agoes, 2012: 52). Many cases involving auditors can cause a decrease in public confidence. The public assesses the auditor is not able to do his job properly to provide accurate information about the reasonableness of the audited financial statements (Sari & Ruhayat, 2017: 24).

Research on audit judgment has been carried out by several researchers and still shows contradictory results. Research by Gracea, Kalangi & Rondonuwu (2017) and Drupadi & Sudana (2015) shows the results that auditor expertise influences audit judgment. However, it differs from the results of research shown by Alamri, Nangoi, & Tinangon (2017) and Sanger, Ilat, & Pontoh (2016) which show that auditor expertise does

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not affect audit judgment. Research on obedience pressure was carried out by Pradipta (2018); Limen, Karamoy & Gamaliel (2017); Rosadi (2017); Sanger, Ilat, & Pontoh (2016); Drupadi & Sudana (2015); Siagian, Hardi, & Azhar (2014) which states that the pressure of obedience influences on audit judgment. However, research conducted by Septyarini (2015) and Pektra & Kurnia (2015) shows the opposite results. The results of research that show the influence of task complexity on audit judgment have been conducted by Limen, Karamoy & Gamaliel (2017); Alamri, Nangoi, & Tinangon (2017); Septyarini (2015); Pektra & Kurnia (2015). But the results that are not the same are shown by research conducted by Pradipta (2018); Gracea, Kalangi & Rondonuwu (2017) and Siagian, Hardi, & Azhar (2014) which show the results that the complexity of the task does not affect audit judgment.

Based on the background of the problem described earlier, the formulation of the problem in this study is as follows:

1. Does the Auditor's Expertise have an influence on Audit Judgments?
2. Does Obedience Pressure have an influence on Audit Judgment?
3. Does Task Complexity have an influence on Audit Judgment?
4. Does the Auditor's Expertise, Compliance Pressure, and Task Complexity simultaneously influence Audit Judgment?

2. LITERATURE REVIEW AND HYPOTHESES

Attribution Theory

Attribution theory was developed by Fritz Heider (1946) who argued that a person's behavior is determined by two combinations of forces, namely the presence of internal and external forces (Putra & Rani, 2016: 5). This theory also learns about how to determine the causes and motives of a person's behavior which are influenced by these two factors (Salam, 2018: 6).

Internal factors are attitudes or behaviors that are influenced by controls that originate from within the self. These factors can affect judgment and response to do something like personality traits, motivation, ability or expertise. While external factors are

factors originating from the surrounding environment that are considered capable of changing one's thoughts and behavior (Umaroh, 2019: 10).

Motivation Theory

Motivation is defined as a process that explains the intensity, direction and perseverance of an effort to achieve a goal (Robbins and Judge (2007) in Fitriana, 2014: 5). Motivation can also be interpreted as a motivating factor for a person both sourced from within the individual itself and from outside the individual who is able to increase his enthusiasm in acting or doing something. Motivation is an important element for the auditor in carrying out audit tasks. With high motivation, the auditor is able to achieve the organizational goals and objectives of the audit itself.

Achievement Motivation Theory

Achievement motivation theory was first introduced by Murray, termed "need for achievement" and popularized by McClelland (1961) as "n-ach" (Fitriana, 2014: 5). This theory is used to answer all problems related to the theory of needs and satisfaction.

Theory X and Y

This theory states that there are two views related to human types, namely type X and type Y proposed by McGregor (1960) in Saud, Heriyanto, & Suryanto, 2018: 198). Type X is associated with people who have negative tendencies or can be said as individuals who do not like work, and really need motivation from their environment. In contrast to type X, someone with type Y has a positive tendency, likes work, is goal oriented and emphasizes more professional attitude and is also able to control himself so that he is not easily influenced in any case (Saud, Heriyanto, & Suryanto, 2018: 198).

Goal Setting Theory

The goal setting theory is part of the motivational theory proposed by Edwin Locke (1978). This theory describes that individuals who have more specific goals and challenge their performance will produce better achievements compared to individuals who do

not have clear goals (Irwanti, 2011: 35).

This theory also explains that someone who knows what is really the main goal he wants to achieve then that person will be more motivated to make every effort to improve performance. In other words, work performance can be shown from the behavior of an employee's performance which can be influenced by the presence or absence of

understanding of his work goals. According to (Irwanti, 2011: 35) more difficult goals will result in higher achievement compared to easy goals. Likewise, specific and challenging goals will produce far higher achievements compared to abstract goals.

The conceptual framework in this study is:

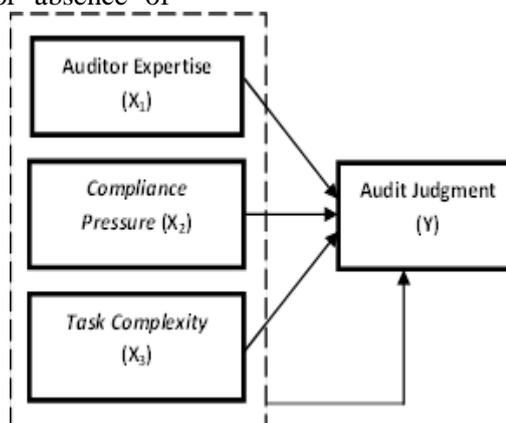


Figure 1 : Conceptual Framework

Based on the conceptual framework above, the hypotheses in this study are:

H₁: It is suspected that the auditor's expertise has an influence on audit judgment

H₂: It is suspected that obedience pressure has an influence on audit judgment

H₃: Allegedly the complexity of the task has an influence on audit judgment

H₄: Allegedly auditor expertise, obedience pressure, and task complexity simultaneously have an influence on audit judgment

3. DATA AND RESEARCH TECHNIQUE ANALISYS

Basically, researchers use research methods as a way to obtain certain information and data needed to support research. This type of research used in this research is quantitative research with a descriptive approach. Quantitative research is a type of research that emphasizes numbers that are processed by statistical methods. This type of research can also be interpreted as research based on the philosophy of positivism (Sugiyono, 2018: 8).

Population and Research Samples

Population is a generalization area that consists of objects or subjects with certain

characteristics that have been previously determined in accordance with the wishes of researchers to study and draw conclusions (Sugiyono, 2018: 80). The KAP population used in this study is the KAP in the City of South Jakarta, where the KAP has been registered with BPK RI with 49 KAP.

The research sample is part of the number and characteristics possessed by the population (Sugiyono, 2018: 81). The sampling technique used in this study is convenience sampling technique which is part of non probability sampling. Non- probability sampling is a sampling technique that does not provide equal opportunities for each element (member) of the population to be selected as sample members.

While convenience sampling is a technique for determining the sample determined on the basis of the principle of convenience, namely selecting samples by collecting information from elements of the population who are willing to provide the information needed in research (Hariyanti, 2018: 52).

Determination of the sample with this technique was chosen based on the auditor's willingness to serve as a respondent. Samples that have been collected will be classified according to three categories, namely respondents based on length of work, last

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education, and career path.

Variable Definition and Operationalization

Audit judgment is the auditor's judgment or perspective in responding to information that can affect the documentation of audit evidence and decisions (Sanger, Ilat, & Pontoh, 2016). In determining audit judgment, an auditor must comply with auditing standards and applicable ethical codes. In addition, auditors are also required to use their professional judgment as stated in SPAP.

In SPAP, the auditor's professional judgment must be used in conducting audits and evaluations of the audited financial statements (Drupadi & Sudana, 2015). The auditor makes the audit judgment in all stages of the examination starting from the receipt of the audit engagement, planning the implementation of the audit process to the reporting stage of the audit results (Putra & Rani, 2016: 205). Audit judgment is needed because the audit process is not carried out on all the evidence but only from an adequate sample. In this case, the auditor is required to assume the limitations or uncertainty of information and data obtained to be made a judgment (Margaret, 2014: 4).

To complete the audit task, the auditor is required to have sufficient expertise. The auditor's expertise is knowing something because of his maturity and understanding of existing practices and being able to make decisions or solve existing problems (Fitriana, 2014: 8). In the Inspection Standards Statement No. 01 Regarding General Standards in paragraph 11 it is stated that the expertise required in financial audit assignments is expertise in accounting and auditing, understanding generally accepted accounting principles relating to the entity being examined, and having certification (Sanger, Ilat, & Pontoh, 2016).

Obedience pressure is a dilemma faced by auditors to obey orders from superiors or clients to deviate from SPAP or reject it and continue to carry out audit tasks honestly (Septyarini, 2015). In PSP 01, paragraph 21, Regulation of the Republic of Indonesia BPK Number 01 of 2007 concerning the

Introduction to the Audit Standards it is explained that in carrying out its professional responsibilities, the examiner may face pressure or conflict from the management of the entity being examined, various levels of government positions and other parties that can affect objectivity and independence of examiners (Sari IP, 2016: 11).

Task complexity is an individual's perception of the difficulty level of a task that is usually caused by the limited capability and ability of the auditor to integrate information (Pradipta, 2018).

The large amount of information that must be processed and the stages of work that must be done to complete the work indicate the level of complexity of the task being faced by the auditor. In complex tasks, auditors tend to experience difficulties which triggers fears of audit failure.

Hypothesis testing

In this study the model used is multiple regression analysis. Multiple regression analysis is used to test the relationships and effects resulting from several independent variables on one dependent variable.

The measure used in this study is Goodness of Fit (R²), which reflects how much the variation of the dependent variable can be explained by independent variables.

3. RESULT AND DISCUSSION

Validity Test Results

Validity test is done by correlating the score of statement items with the total score of a variable. Then a comparison between the calculated value (each item can be seen in the Pearson Correlation column) with r_{table} ($n =$ number of samples at sig. 5% or 0,05). A statement is said to be valid if the value of $r_{count} > r_{table}$ with the level of sig. $< 0,05$.

Known value $r_{table} = 0,304$ with $df = n - 2$ ($42 - 2$), then $df = 40$, The following table shows the validity of the four variables with a sample of 42 respondents. Validity test results in Table 1:

Table 1: Auditor Expertise Validity Test Results

Statement Number	Sig.	R-Count	R-Table	Information
KA1	,000	0,743	0,304	Valid
KA2	,000	0,765	0,304	Valid
KA3	,000	0,851	0,304	Valid
KA4	,000	0,686	0,304	Valid
KA5	,000	0,694	0,304	Valid
KA6	,000	0,742	0,304	Valid

Source: Primary data processed (2019)

value greater than rtable value (rcount > rtable) with a significance level <0,05.

Based on table 1, above, the auditor's expertise variable (X₁) has valid information or criteria for all statement items with rcount

Table 2: Validity Pressure Test Results

Statement Number	Sig.	R-Count	R-Table	Information
TK1	,000	0,745	0,304	Valid
TK2	,000	0,775	0,304	Valid
TK3	,000	0,515	0,304	Valid
TK4	,000	0,792	0,304	Valid
TK5	,000	0,827	0,304	Valid
TK6	,000	0,833	0,304	Valid
TK7	,000	0,787	0,304	Valid
TK8	,000	0,608	0,304	Valid
TK9	,000	0,575	0,304	Valid

Source: Primary data processed (2019)

seen from the calculated value and rtable where the calculated value > rtable and the significance level < 0,05.

Table 2. above shows that the obedience pressure variable (X₂) has valid criteria for all statements. The assessment is

Table 3: Test Results of Task Complexity Validity

Statement Number	Sig.	R- Count	R-Table	Information
KT1	,000	0,784	0,304	Valid
KT2	,000	0,886	0,304	Valid
KT3	,000	0,742	0,304	Valid
KT4	,000	0,838	0,304	Valid
KT5	,000	0,874	0,304	Valid
KT6	,000	0,843	0,304	Valid

Source: Primary data processed (2019)

Based on table 3. above shows that the task complexity variable (X₃) has valid criteria for all items with rcount > rtable and significance level <0,05.

Table 4: Audit Judgment Validity Test Results

Statement Number	Sig.	R-Count	R-Table	Information
AJ1	,000	0,761	0,304	Valid
AJ2	,000	0,793	0,304	Valid
AJ3	,000	0,805	0,304	Valid
AJ4	,000	0,843	0,304	Valid
AJ5	,000	0,682	0,304	Valid
AJ6	,000	0,72	0,304	Valid

Source: Primary data processed (2019)

Based on table 4. above, audit judgment (Y) has valid criteria for all statements. Overall, all statement items tested show valid criteria, meaning that the data are fit to be used as a sample.

Reliability Test

Reliability of a data can be done by

means of measurement just once and then the results compared to other statements. A data is said to be reliable or reliable if it gives a Cronbach's Alpha value > 0,70, In this study, the reliability test was conducted on four variables with a sample of 42 respondents. The reliability test results are shown in table 5. as follows:

Table 5: Reliability Test Results

Variabel	Cronbach’s Alpha	Keterangan
Keahlian Auditor	0,841	Reliabel
Tekanan Ketaatan	0,885	Reliabel
Kompleksitas Tugas	0,908	Reliabel
Audit Judgment	0,860	Reliabel

Source: Primary data processed (2019)

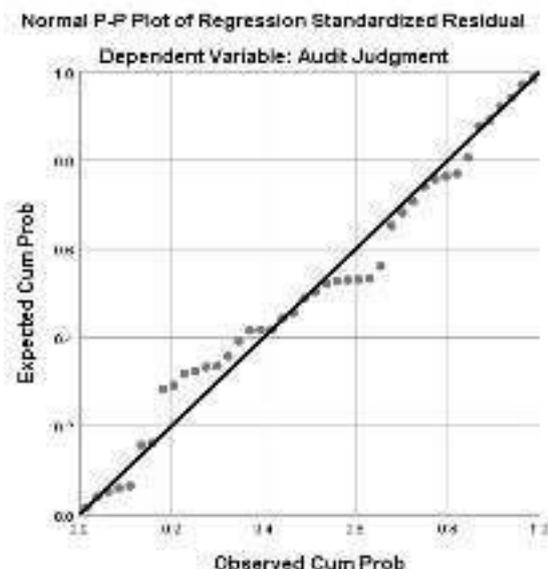
Based on table 5. it can be concluded that all statements on this research is reliable because the Cronbach’s Alpha value of each variable > 0,70. This also shows that each statement item when asked again at different times will produce data that is consistent or relatively the same as the previous answer.

Data Quality Test Results

Normality Test Results

Normality test aims to test whether in the regression model, the residual variable has a normal distribution or not (Ghozali, 2018:

161). In this study, the normality test is done by looking at graph analysis and statistical tests, namely the Kolmogorov-Smirnov (K-S) test. To determine whether a regression model is normal through a Probability Plot (P- Plot) graph is to look at the spread of data (points) contained on the diagonal axis of the P-Plot graph. If the data spreads around and follows the direction of the diagonal line, the regression model meets the normality assumption. But if the data spreads far and does not follow the direction of the diagonal line, the regression model does not meet the assumption of normality. The results of the P-Plot graph can be seen in 2, below this:



Picture 2: P-Plot Graph Analysis Results
 Source: IBM SPSS Output Results version 25

Based on 2, above it can be concluded that the points spread around the diagonal line and in the direction of the diagonal line. Thus, the results of the P-Plot graph analysis show that the regression model in this study is feasible to be used because it meets the provisions or assumptions of the normality test.

In addition to the P-plot graph analysis

above, to test the normality in this study also used a statistical test that is the Kolmogorov-Smirnov test (K-S). The Kolmogorov-Smirnov (K-S) test was conducted with the aim of strengthening the normality test results. In this test the regression model is said to have normal distribution if it has an Asymp. sig (2-tailed) > 0,05 (Ghozali, 2018: 31). The Kolmogorov-Smirnov (K-S) test results in this study are shown in table 6 as follows:

Table 6: Kolmogorov-Smirnov (K-S) Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.55686500
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.109
Test Statistic		.109
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Output SPSS 25, 2019

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K-S test results in table 6. shows that the regression model is normally distributed because of the Asymp value. Sig. (2- tailed)> 0,05. Thus the regression model is feasible to use for further testing.

Multicollinearity Test Results

Multicollinearity test aims to test

whether the regression model found a correlation between independent variables or not (Ghozali, 2018: 107). A good regression model should be hexagonal or not multicollinearity. To detect multicollinearity symptoms can be seen in the tolerance value and VIF. If the tolerance value $\geq 0,10$ or VIF value ≤ 10 , the regression model is free from multicollinearity.

Table 7 : Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	KA	.956	1,04
	TK	.848	6
	KT	.815	1,17

Source: Output SPSS 25, 2019

Based on table 7. it is known that the tolerance value of each independent variable shows the value $\geq 0,10$, namely the auditor's expertise (KA) of 0,956, obedience pressure (TK) of 0,848 and the complexity of the task (KT) of 0,815. While the VIF value of the three independent variables shows the result ≤ 10 , The VIF value for auditor expertise (KA) is 1,046, obedience pressure (TK) is 1,179 and task complexity (KT) is 1,226.

Then it can be concluded that in this regression model there are no symptoms multicollinearity which means the value of the strong partial regression coefficient (stable) to changes that occur in the regression model so that the regression model is feasible to use for this study.

Heterokedasticity Test Results

Heterokedastisitas test aims to test whether in the regression model there is a variance in variance from the residuals of one observation to another (Ghozali, 2018: 137). If the variance from one observation residual to another observation is fixed, then it is called homoscedasticity and if different it is called heteroscedasticity.

A good regression model is a homoscedasticity. To detect the presence or absence of heterokedasticity in a regression model can be done by conducting the Spearman's Rho test and looking at the Scatterplot graph. In the Spearman's Rho test if the value of sig. (2-tailed) > 0,05, it can be concluded that there is no indication of heterokedasticity. Spearman's Rho test results in this study are shown in table 8. as follows:

Table 8: Spearman’s Rho Test Results

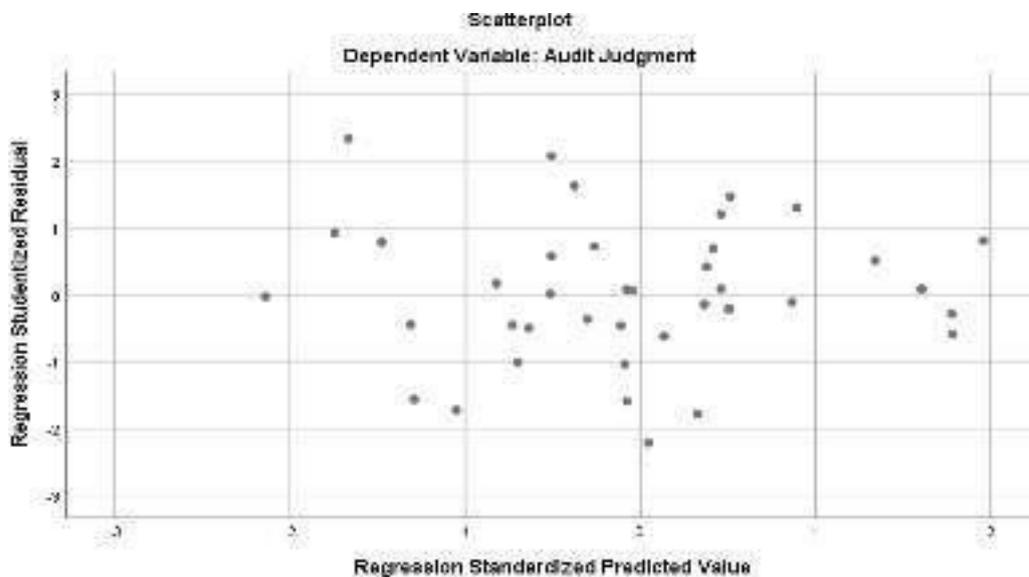
Correlations			Unstandardized Residual
Spearman's rho	Keahlian Auditor	Correlation Coefficient	.103
		Sig. (2-tailed)	.515
		N	42
	Tekanan Ketaatan	Correlation Coefficient	-.020
		Sig. (2-tailed)	.898
		N	42
	Kompleksitas Tugas	Correlation Coefficient	-.085
		Sig. (2-tailed)	.595
		N	42
	Unstandardized Residual	Correlation Coefficient	1,000
		Sig. (2-tailed)	.
		N	42
*. Correlation is significant at the 0,05 level (2-tailed).			

Source: Output SPSS 25, 2019

Based on table 8. above it is known that the value of sig. (2-tailed) for auditor expertise of 0,515, obedience pressure of 0,898 and task complexity of 0,595. From these results it can be concluded that all independent variables have sig values. (2-tailed) > 0,05 which means that there is no indication of heterokedasticity. In addition to using the Spearman’s Rho test, this study also performed a Scatterplot chart analysis with the following conditions:

1. If the points form a certain regular pattern, it indicates heterokedasticity.
2. If there is no clear pattern and the points spread above and below the number 0 on the Y axis, then heterokedasticity does not occur.

Following are the results of SPSS output for heterokedasticity test with a Scatterplot chart.



Picture 3: Scatterplot Graph Analysis Results

Source: IBM SPSS Output Results version 25

From Figure 3. above can be seen that the points spread randomly both above and below the number 0 on the Y axis. Then the Scatterplot graph above shows no occurrence heterokedastisitas in the regression model so that the regression model is feasible to predict audit judgment based on the auditor's expertise, obedience pressure and task complexity variables.

Hypothesis Test Results

Hypothesis testing in this study uses

multiple linear regression test (multiple regression). Multiple linear regression test is a statistical technique that functions to calculate the regression equation used to predict how high the value of the dependent variable is when the value of the independent variable is manipulated (increased or decreased) (Sugiyono, 2018: 188). This analysis aims to predict the average of the population or the dependent variable based on the value of known independent variables (Gujarati (2003) in Ghozali, 2018: 95). The results of multiple linear regression tests in this study are shown in table 9. as follows:

Table 9: Multiple Linear Regression Test Results

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	8.668	5.121
	KA	.403	.159
	TK	-.001	.082
	KT	.237	.118

a. Dependent Variable: AJ

Source: Output SPSS 25, 2019

Based on the results of the multiple linear regression tests above can be made multiple linear regression equations as follows:

$$Y = a + \beta_1x_1 + \beta_2x_2 + \beta_3x_3$$

$$Y = 8,668 + 0,403x_1 - 0,001x_2 + 0,237x_3$$

Based on the form of the multiple linear regression equation above, it is known that the constant value of 8.668 means that if the three independent variables namely the auditor expertise variable, obedience pressure, and task complexity do not exist, the dependent variable value namely audit judgment is 8.668. To clarify the effect of each independent variable on the dependent variable an analysis can be made as follows:

1. The regression coefficient value for the auditor expertise variable (X1) has a positive value of 0,403, this shows the magnitude of the effect of the auditor's expertise on audit judgment. That is, if the auditor's expertise increases by 1, it will cause audit judgment to increase by 0,403, if other variables remain.
2. The value of the regression coefficient for obedience pressure (X2) is negative at 0,001, this shows the magnitude of the effect of obedience pressure on audit judgment. That is, if obedience pressure increases by 1, it will cause audit judgment to decrease by 0,001, if other variables

remain.

3. The value of the regression coefficient for task complexity (X3) is positive at 0,237, this shows the magnitude of the effect of task complexity on audit judgment. That is, if the complexity of the task increases by 1 then it will cause audit judgment to increase by 0,237, if other variables remain.

Partial Test Results (t Test)

Partial test (t test) is a test of the partial regression coefficient which is used to show how far the influence of one independent variable on the dependent variable (Ghozali, 2018: 179). The basis for decision making in this test is based on the comparison between the t-count value and the t-table value at the sig value. 5% or 0,05. The table value can be determined by finding the value of Df first, Df = number of samples (n) - independent variable (k) - 1 = 42 - 3 - 1 = 38, so for ttable = 2.02439 with sig. 5% or 0,05. While the value of tcount is obtained from the data processing with the help of the SPSS program as follows:

Table 10: Partial Test Results (t test)

Model		t	Sig.
1	(Constant)	1,693	.099
	Keahlian Auditor	2.533	.016
	Tekanan Ketaatan	-.012	.991
	Kompl eksitas Tugas	2.007	.052

a. Dependent Variable: Audit Judgment

Sumber: Output SPSS 25, 2019

Based on table 10, above, t test results can be seen in columns t and sig. The following discussion about the results of the t test for each variable:

1. T test results for the expertise of auditors (X1) obtained tcount of 2.593. Then the comparison of the value of tcount with ttable = 2.593>2.02439 and

the level of sig. = 0,016<0,05. Thus it can be concluded that the answer to the first hypothesis is that H01 is rejected and H1 is accepted, which means that the auditor's expertise has a positive influence on audit judgment.

2. T test results for obedience pressure (X2) obtained tcount of 0,012. Then the

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comparison of the value of t_{count} and $t_{table} = 0,012 < 2.02439$ and the level of $sig. = 0,991 > 0,05$. Thus it can be concluded that the answer to the second hypothesis is H_{02} accepted and H_2 rejected, which means that obedience pressure has no effect on audit judgment.

3. T test results for complexity task (X3) obtained a t_{count} of 2.007. Then the comparison of the value of t_{count} and $t_{table} = 2.007 < 2.02439$ and level of $sig. = 0,052 > 0,05$. Thus it can be concluded that the answer to the third hypothesis is H_{03} accepted and H_3 rejected meaning that the complexity of the task has no effect on audit judgment.

show whether all independent variables included in the regression model have a joint (simultaneous) effect on the dependent variable (Ghozali, 2018: 98). Decision making in the F test is based on a comparison between the value of F_{count} and F_{table} with a significance value of 5% or 0,05.

To find the value of F_{table} can be done by determining the value of degree of freedom in advance in the following manner: $df_1 = \text{number of variables (n)} - 1 = 4 - 1 = 3$. After obtaining the value of df_1 then to further determine the value of df_2 , $df_2 = n - df_1 - 1 = 42 - 3 - 1 = 38$, so the value of F table (3; 38) obtained the results of F table = 2.85 with a significance value at the error level of 5% or 0,05. Whereas the F_{count} results can be seen from the ANOVA table with the help of the IBM SPSS Version 25 program as follows:

Simultaneous Test Results (Test F)

Simultaneous test (F test) serves to

Table 11: Simultaneous Test Results (Test F)

	Model	F	Sig.
1	Regression	3.118	.037 ^b
	Residual		
	Total		

a. Dependent Variable : Audit Judgment

- b. Predictors: (Constant), Task Complexity, Auditor Expertise, Compliance Pressure
determination itself ranges between 0 (zero) and 1 (one) (Ghozali, 2018: 97).

Based on table 11, F_{count} value obtained is 3.118 where the value of $F_{count} > F_{table}$ is $3.118 > 2.85$ and the value of $sig. 0,037 < 0,05$. Then it can be concluded that the answer to the fourth hypothesis is H_{04} rejected and H_4 accepted, which means that auditor expertise, obedience pressure and task complexity simultaneously have an influence on audit judgment.

This study uses more than one independent variable, so to determine the coefficient of determination in the regression model can be done by looking at the value of Adjusted R Square (R^2) on the summary model.

Determination Coefficient Test Results (R^2)

Determination Coefficient Test (R^2) serves to measure the extent of the regression model's ability to explain variations in the dependent variable. This test also aims to provide an overview of the fluctuation of the dependent variable by the independent variable or other factors. The coefficient of

Table 12: Determination Coefficient Test Results

Model	R Square	Adjusted R Square
1	.198	.134

Sumber : Output SPSS 25, 2019

Based on table 12. note that the Adjust R Square value is 0,134 or 13.4%. This means that there is a contribution from the influence of the three independent variables on the dependent variable, namely audit judgment (Y) of 13.4%. While the remaining 86.6% (100- 13.4%) is explained by variables or other factors not used in this study.

5. CONCLUSION

The conclusions obtained were:

1. Auditors' expertise has a positive influence on audit judgment on auditors working in public accounting firms in the city of South Jakarta. The results of this study indicate that the better the expertise possessed by the auditor, the better and more appropriate audit judgment taking.
2. Compliance pressure does not have an influence on audit judgment on auditors working in public accounting firms in the city of South Jakarta. In this study, the average auditor chose to remain committed to his responsibilities and duties as a public accountant. The auditor as a respondent in this study is also not easily affected to do what the boss or entity wants that might deviate from the audit standard, so that it can be interpreted that obedience pressure does not affect audit judgment.
3. The complexity of the task does not have an influence on audit judgment on auditors working in public accounting firms in the city of South Jakarta. This result can also be interpreted that the auditors who

4. were respondents in this study did not find significant obstacles in completing the task. The auditor always understands and has no difficulty with the work he does. Auditors tend to have relevant and clear information so that they can integrate the information into a good judgment.
5. The auditor's expertise, obedience pressure, and task complexity simultaneously have an influence on audit judgment on auditors working in the Public Accountant Office in the City of South Jakarta

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