p-ISSN 2621-797X ; e-ISSN 2746-6841 DOI:10.32493
**Jurnal Disrupsi Bisnis**, Vol.6, No.5, September 2023 (493-501)
http://openjournal.unpam.ac.id/index.php/DRB/index

# The Influence of Independence, Experience, Gender, and Internal Control Auditor's Understanding of Audit Judgment in the Big Four Public Accounting Firms in Indonesia

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*Received* 3 September 2023 | *Revised* 10 September 2023 | *Accepted* 17 September 2023
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***Abstract***

*This study aims to examine and analyze the influence of independence, experience, gender, and understanding of internal control auditors on the audit judgment of the big four public accounting firms in Indonesia. The population of this study involved all auditors working in the big four public accounting firms in Indonesia and 60 respondents sample used in this study. The data collection technique used a questionnaire through Google Form. Data analysis techniques in this study employed the tests of data quality, classic assumption, and hypothesis testing using SPSS 26.0 software. The results of this study indicate that independence and experience have an influence on audit judgment, while there is no influence in gender and understanding of the auditor's internal control on audit judgment. In simultaneous testing, it is known that the independence, experience, gender, and understanding of the auditor's internal control influence the audit judgment.*

***Keywords:*** *Accounting; Auditor; Audit Judgments; Experience; Gender*

## INTRODUCTION

Financial statements are a structured presentation of the financial position and performance of an entity. Its report aims to provide information about the financial condition, financial performance, and cash flows of entities that can assist most report users in making economic decisions (IAI Financial Accounting Standards Board, 20a18). Stakeholders expect the company's financial statements to be reliable, complete, correct, and relevant for decision making (Giannopoulos et al., 2022). The level of stakeholder confidence in financial statements is very important (Keys, 1978; Mahalua et al., 2019). Therefore, it is necessary to carry out an audit. Auditing is a process of collecting and evaluating evidence regarding information to determine and report the degree of conformity between that information and predetermined criteria. The person conducting the audit must be an independent, competent, and with integrity (Agwor & Amangala, 2020; Akther & Xu, 2020).

However, in the last few decades, there have been many cases of failed audits and manipulation of numbers in financial statements aimed at making the company's performance look good. The case of major audit failure that has ever been uncovered is the Enron case in 2001, involving the Arthur Andersen Public Accounting Firm. The Enron case occurred due to window dressing activities carried out by Eron's management by manipulating financial report figures. In this case, Eron raised US$ 600 million in revenue and hid US$ 1,2 billion in debt using off-balance sheet techniques. Cases of failed audits lead to a decrease in public trust, and the reputation of the auditor is destroyed. In order to avoid the recurrence of similar cases, the auditor needs to be more careful in conducting the audit process (Arif et al., 2022; Sanoran & Ruangprapun, 2023).

Practically, an audit requires judgment from the auditor as the audit process is not carried out on all available evidence. As a result, the audit judgment made by the auditor can affect the final result of the audit process, namely the audit opinion. According to Mulyadi (2017), audit judgment is the auditor's policy in determining opinions regarding the results of the audit which leads to the formation of an idea, opinion or estimate about an event, object, status, or other type of event. Audit judgment is an important thing that influences the creating of an audit opinion. The opinion given by the auditor in the audit process utilizes judgment based on past, present, and future events (Jamilah *et al.*, 2007). In paragraph 16 of SA 200, it is stated that the auditor must use professional judgment when planning, implementing, and reporting the results of an audit of financial statements(Werner et al., 2021).

Several studies have been found related to previous audit judgments. Previous research took a sample of auditors who worked at public accounting firms located in Central Java, Yogyakarta, Jakarta, Tangerang, Surabaya, and others. In this study, samples were taken specifically for auditors who work for big four public accounting firms in Indonesia, namely Deloitte, Ernst & Young (EY), Pricewaterhouse Coopers (PwC), and Klynveld Peat Marwick Goerdeler (KPMG). Big four public accounting firms is considered to have a good reputation and is known for its professionalism. They have professional and competent resources and workforce in their fields due to a fairly stringent selection process and quite a lot of training . Therefore, the auditors are believed to have a fairly good audit judgment. In this study, the factors examined were independence, experience, gender, and understanding of the auditor's internal control.

According to previous research conducted by Rahmatika (2017), one of the important factors that influence audit judgment is independence. In her research, it was found that auditor independence has a positive influence on audit judgment of public accounting firm auditors in Jakarta. With these results, it can be seen that the higher the independence of the auditor, the more accurate the audit judgment created (Pratiwi & Pratiwi, 2020). However, this is different from research conducted by (Parhan & Kurnia, 2017; Yuliyana & Waluyo, 2018) which states that independence has no influence on audit judgment. This is because basically, the auditor has an attitude of independence.

Another factor that influences audit judgment is the auditor's experience. According to Yendrawati's research (2015), auditor experience influences audit judgment. With the experience possessed, an auditor will make decisions in accordance with Public Accountant Professional Standards. This is also supported by research of (Pratiwi & Pratiwi, 2020) which states that auditor experience has a positive influence on audit judgment. Auditors who are more experienced can exercise judgment better. On the other hand, research conducted by (Damayanti, 2017; Tampubolon, 2018) shows opposite results. This study explains that the auditor's experience has no influence on audit judgment. The length of time an auditor has worked and the number of assignments given to the auditor do not guarantee that the judgment given by the auditor is the right or good judgment.

The gender of the auditor can affect the audit judgment made by the auditor. In previous research conducted by (Praditaningrum & Januarti, 2012), it showed that gender has an influence on audit judgment. Likewise with research by (Rahmawati, 2016), which explains that gender has an influence on audit judgment. In processing information, female auditors are considered to be more sensitive and thorough so that the judgment taken can be more comprehensive. However, the results of this study contradict the results research by Sulistyawati, Aprih Santoso (2019), which explained that gender has no influence on audit judgment. This shows that the various individual traits and characteristics possessed by male and female auditors do not affect the audit judgment taken.

Apart from the indicators of independence, work experience, and gender, the auditor's knowledge of internal control is also an influencing factor audit judgment. Internal control is a tool used to achieve company goals, namely producing reliable financial reports, achieving effectiveness and efficiency of company operations (Manurung et al., 2020). If the auditor has an adequate understanding of internal control, he will have a better understanding of the material misstatement risk that may occur so as to increase the quality of the audit judgment made by the auditor. With a good understanding of internal control, the auditor can also determine the extent of the scope and determine the amount of audit evidence that must be collected, and as stated in the provisions of SA 265, the auditor has an obligation to communicate in writing to his client if the auditor has identified a deficiency in internal control.

## METHOD

The population in this study involced all auditors working at the Big Four Public Accounting Firms *(KAP)* in Indonesia, namely Deloitte, Ernst & Young (EY), Pricewaterhouse Coopers (PwC), and Klynveld Peat Marwick Goerdeler (KPMG). From the entire population, 40 auditors were taken using the convenience sampling method. In this study, the data used primary data which were directly obtained from respondents using questionnaires. The source of the data collected and processed in this study was obtained from the responses' auditors working at the big four public accounting firms in Indonesia. The responses were in the form of answers to the questions asked regarding independence, experience, gender, and understanding of the auditor's internal control. This study used a questionnaire to collect data. The questionnaires were filled directly by the respondent using the Google Form media. Questionnaires are a data collection technique in which respondents are asked to answer a set of questions or written statements (Sugiyono, 2017). Questionnaires were distributed to the respondents on March 28, 2023. This research was conducted using a quantitative approach, namely research that emphasized hypothesis testing and focused more on measurable data which were processed using statistical methods and the SPSS program. The data processing methods used in this study included data quality tests consisting of reliability and validity tests. The classic assumption test consists of the normality test, multicollinearity test, and heteroscedasticity test. Hypothesis testing was carried out using multiple regression tests to determine the influence of the independent variables on the dependent variable seen from the results of the t-test. Before that, the fit of the model was tested first with the F-test and the coefficient of determination with adjusted $R^2$. The results of a study are highly dependent on the quality of the data used. Then, it was necessary to test the quality of the data that has been obtained to determine the accuracy of the measuring instrument in measuring the object under study, by using a validity and a reliability tests (Riyanto & Hatmawan, 2020).

## RESULTS and DISCUSSION

This research was conducted using auditors at the big four public accounting firms in Indonesia as a research sample. Auditors participating in this study included junior auditors (associate 1 and associate 2), senior associates, assistant managers, directors and partners. Data collection was carried out by distributing questionnaires to respondents who worked at the big four public accounting firms in Indonesia. Distribution and return of questionnaires were carried out from 28 March 2023 to 5 May 2023.

**Table 1** Research Sample Data

| No. | Information | Total | Percentage |
|---|---|---|---|
| 1 | Auditor from PwC Indonesia | 20 | 33.33% |
| 2 | Auditor from EY Indonesia | 20 | 33.33% |
| 3 | Auditor from KPMG Indonesia | 15 | 35% |
| 4 | Auditor from Deloitte Indonesia | 5 | 8.34% |
| 5 | Total sample of auditors | 60 | 100% |

*Source: Author (2023)*

The validity test was carried out with the aim of measuring whether a questionnaire was valid using the Pearson Correlation method or not. The following is a table of the validity test results performed:

**Table 2** Validity Test Results

| Variable | Item No | R-count | R-table | Information |
|---|---|---|---|---|
| IN | X1.1 | 0,839 | 0,254 | Valid |
| | X1.2 | 0,841 | 0,254 | Valid |
| | X1.3 | 0,864 | 0,254 | Valid |
| | X1.4 | 0,815 | 0,254 | Valid |
| | X1.5 | 0,846 | 0,254 | Valid |
| | X1.6 | 0,830 | 0,254 | Valid |
| PA | X2.1 | 0,644 | 0,254 | Valid |
| | X2.2 | 0,656 | 0,254 | Valid |
| | X2.3 | 0,509 | 0,254 | Valid |
| | X2.4 | 0,648 | 0,254 | Valid |
| | X2.5 | 0,611 | 0,254 | Valid |

| | | | | |
|---|---|---|---|---|
| | X2.6 | 0,567 | 0,254 | Valid |
| | X2.7 | 0,593 | 0,254 | Valid |
| | X2.8 | 0,668 | 0,254 | Valid |
| | X2.9 | 0,589 | 0,254 | Valid |
| | X3.1 | 0,891 | 0,254 | Valid |
| GE | X3.2 | 0,842 | 0,254 | Valid |
| | X3.3 | 0,898 | 0,254 | Valid |
| | X5.1 | 0,723 | 0,254 | Valid |
| | X5.2 | 0,737 | 0,254 | Valid |
| AJ | X5.3 | 0,851 | 0,254 | Valid |
| | X5.4 | 0,759 | 0,254 | Valid |
| | X5.5 | 0,758 | 0,254 | Valid |
| | X5.6 | 0,719 | 0,254 | Valid |

*Source: Primary data processed with SPSS 26.0, 2019*

The variables tested for validity are Independence with 6 questions, Experience with 9 questions, and Gender with 3 questions. Based on the results of the validity test conducted, it can be seen that all the variables in this study have an r-count value greater than r-table so that they show valid results. The value of r-table is obtained from *df* = N-2, namely 60-2 = 58 for α = 0,05, resulting in a number of 0,2542.

The reliability test was carried out with the aim of measuring the level of confidence in a questionnaire using the Cronbach's Alpha method. The following is a table of the validity test results performed:

**Table 3** Reliability Test Results

| Variable | Cronbach's Alpha | N of Items |
|---|---|---|
| Independence (X1) | 0,915 | 6 |
| Experience (X2) | 0,776 | 9 |
| Gender (X3) | 0,848 | 3 |
| Audit Judgment (Y) | 0,838 | 6 |

*Source: Primary data processed with SPSS 26.0, 2019*

Based on the results of the reliability test conducted, it can be seen that the independence variable has a Cronbach's Alpha value of 0,915, the experience variable has a Cronbach's Alpha value of 0,776, the gender variable has a Cronbach's Alpha value of 0,848, and the audit judgment variable has a Cronbach's Alpha value of 0,838. Based on these results, it can be concluded that all the variables tested are reliable because they have a Cronbach's Alpha value of more than 0,7.

The normality test has the objective of testing whether the residual values are normally distributed or not. In this study, the normality test was carried out using the Kolmogorov-Smirnov One-Sample test and the following results were obtained:

**Table 4** Normality Test Results

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residuals |
|---|---|---|
| N | | 60 |
| Normal Parameters[a,b] | Means | .0000000 |
| | Std. Deviation | .31769248 |
| Most Extreme Differences | Absolute | 055 |
| | Positive | 053 |
| | Negative | -.055 |
| Test Statistics | | 055 |
| Asymp. Sig. (2-tailed) | | .200[c,d] |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

*Source: Primary data processed with SPSS 26.0, 2019*

Based on the results of the normality test conducted using the One-Sample Kolmogorov-Smirnov test, Asymp results were obtained Sig of 0,200. Asymp. Sig has a value above the margin of error in this study, which is 0,05. Thus, it can be said that the data used in this study are normally distributed.

Multicollinearity test is used to determine whether in a regression model there is a high or perfect correlation between the independent variables. The following is a table of multicollinearity test results:

**Table 5** Multicollinearity Test Results

Coefficients[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | std. Error | Betas | | | tolerance | VIF |
| 1 | (Constant) | 1.023 | .618 | | 1.656 | .103 | | |
| | Independence (X1) | .474 | .128 | .468 | 3.699 | 001 | .626 | 1.597 |
| | Experience (X2) | .347 | .163 | .272 | 2.123 | 038 | .609 | 1.641 |
| | Gender (X3) | -.057 | 059 | -.099 | -.967 | .338 | .952 | 1.050 |
| | Internal Control Understanding (X4) | -.031 | 052 | -.062 | -.603 | .549 | .957 | 1,045 |

a. Dependent Variable: *Audit Judgment* (Y)

*Source: Primary data processed with SPSS 26.0, 2019*

From the test results in Table 5, it can be seen that the Independence variable has a tolerance value of 0,626 and VIF 1,597. Experience has a tolerance value of 0,609 and VIF of 1,641. Gender has a tolerance value of 0,952 and VIF of 1,050, and understanding of internal control has a tolerance value of 0,957 and VIF of 1,045. All independent variables in this study have tolerance values above 0,10 and Variance Inflation Factor (VIF) values below 10, thus, this regression model is free from multicollinearity.

**Heteroscedasticity Test Results**

Heteroscedasticity test is used to test whether there is an inequality of variance or residual from one observation to another. The following is a table of heteroscedasticity test results:

**Table 6** Heteroscedasticity Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | std. Error | Betas | | |
| 1 | (Constant) | -.326 | .360 | | -.906 | .369 |
| | Independence (X1) | .076 | .075 | .167 | 1.025 | .310 |
| | Experience (X2) | -.090 | .095 | -.157 | -.951 | .346 |
| | Gender (X3) | .028 | .034 | .107 | .809 | .422 |
| | Internal Control Understanding (X4) | .059 | .030 | .257 | 1.944 | .057 |

a. Dependent Variable: ABS RES

*Source: Primary data processed with SPSS 26.0, 2019*

From the test results in Table 6, it can be seen that independence has a significance value of 0.310, experience has a significant value of 0.346, gender has a significant value of 0.346, and understanding of internal control has a significance value of 0.057. All independent variables in this study have a significance value of more than 0.05, so this indicates that there is no heteroscedasticity in the regression model used in this study.

**Hypothesis Testing**

**Partial Test Results (T Statistical Test)**

Partial test or t statistical test is used to test the research hypothesis regarding the influence of each independent variable partially on the dependent variable. The following is a table of t statistical test results:

**Table 7** T Statistical Test Results

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Betas | | | Tolerance | VIF |
| 1 | (Constant) | 1,023 | .618 | | 1.656 | .103 | | |
| | Independence (X1) | .474 | .128 | .468 | 3.699 | .001 | .626 | 1.597 |
| | Experience (X2) | .347 | .163 | .272 | 2.123 | .038 | .609 | 1.641 |
| | Gender (X3) | -.057 | 059 | -.099 | -.967 | .338 | .952 | 1.050 |
| | Internal Control Understanding (X4) | -.031 | 052 | -.062 | -.603 | .549 | .957 | 1.045 |

a. Dependent Variable: *Audit Judgment* (Y)

*Source: Primary data processed with SPSS 26.0, 2019*

Multiple linear regression equation:

$$\mathbf{Y = 1.023 + 0,474\ X_1 + 0,347\ X_2 - 0,057\ X_3 - 0,031\ X_4 + e}$$

Based on the results of the t statistical test in Table 7, the influence of independence on audit judgment obtained a t-count of 3,699 > t-table of 2,002 with a significance of 0,001, which is a significance value less than 0,05, thus, hypothesis 1 is accepted. The influence of the auditor's experience on audit judgment obtained a t-count of 2,123 > t-table of 2,002 with a significance of 0,038, which is a significance value less than 0,05, thus, hypothesis 2 is accepted. The influence of gender on audit judgment obtained t-count of -0,976 < t-table of 2,002, with a significance of 0,338, which is a significance value greater than 0,05, thus hypothesis 3 is rejected. The influence of understanding internal control on audit judgment obtained a t-count of -0,603 < t-table of 2,002 with a significance of 0,549, which is a significance value greater than 0,05, thus, hypothesis 4 is rejected.

Simultaneous influence test or F statistical test aims to determine whether the independent variables jointly (simultaneously) affect the dependent variable. The following is a result table of the F statistical test:

**Table 1** F Statistical Test Results

ANOVA[a]

| Model | | Sum of Squares | df | MeanSquare | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 4.850 | 4 | 1.213 | 11.200 | .000[b] |
| | Residual | 5.955 | 55 | .108 | | |
| | Total | 10.805 | 59 | | | |

a. Dependent Variable: *Audit Judgment* (Y)

b. Predictors: (Constant), Understanding of Internal Control (X4), Gender (X3), Independence (X1), Experience (X2)

*Source: Primary data processed with SPSS 26.0, 2019*

Based on the results of the F statistical test in Table 8, the calculated F-count is 11,200 with a significance value of 0,000. The F-table value is obtained from the degrees of freedom (df) for $\alpha = 0,05$, *df* regression = 4 and *df* residual = 55 which means $n_1 = k = 4$ and $n_2 = nk = 59\text{-}4 = 55$. Then, it is known that F-table of 2,54. Thus, the F-count > F-table is 11,200 > 2,54 and the significance value is less than 0.05. Therefore, it is concluded that independence, experience, gender, and understanding of the auditor's internal control simultaneously affect audit judgment.

**Test Results for the Coefficient of Determination ($R^2$)**

The coefficient of determination test was carried out to observe how far the contribution of the independent variables in the regression model is able to explain the variation of the dependent variable. The following is a table of the results related to the coefficient of determination test:

**Table 2** Determination Coefficient Test Results

Summary Model[b]

| Model | R | R Square | Adjusted R Square | std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .670[a] | .449 | .409 | .32904 | 2.203 |

a. Predictors: (Constant), Understanding of Internal Control (X4), Gender (X3), Independence (X1), Experience (X2)

b. Dependent Variable: Audit Judgment (Y)

*Source: Primary data processed with SPSS 26.0, 2019*

Based on the test results of the coefficient of determination in Table 9, the adjusted $R^2$ value is obtained 0,449 or 44,9%. This shows that the independent variables consisting of independence, experience, gender, and understanding of the auditor's internal control are able to explain the dependent variable of audit judgment by 44,9% and the remaining of 55,1% is explained by other variables outside the research model, such as materiality, scope audit, task complexity, and other factors.

## DISCUSSION

### Influence of Auditor Independence on Audit Judgment

In carrying out their duties, an auditor is not only required to be able to carry out audits properly and correctly, but he needs to instill an attitude of independence in himself so that the opinions produced become opinions that can be trusted by clients and all users. Independence also shows the professionalism of an auditor in carrying out his duties. The auditor is required to provide an opinion that aligns with the facts encountered during the audit.

In testing the first hypothesis for the independence variable, the results obtained were t-count of 3,699 > t-table of 2,002 with a significance of 0,001 < 0,05. This shows that independence ($X_1$) has an influence on audit judgment (Y) so that $H_1$ is accepted. The higher the independence of the auditor, the more accurate the resulting audit judgment. Auditors with higher independence can perform work that is free from the interests of other parties and will act in accordance with the auditor's code of ethics to produce audit judgments that are more objective and of higher quality. The results of this study are in line with the results by (Azizah & Pratono, 2020), (Pratiwi & Pratiwi, 2020), (Damaiyanti, 2017), and (Rahmatika, 2017) which state that independence affects audit judgment.

### Influence of Auditor Experience on Audit Judgment

Experience leads to a continuous learning process that can provide opportunities to become more skilled and have more adequate knowledge. Auditors who are experienced in carrying out their work will be more familiar and have a better understanding. In addition, experience can affect the auditor's ability to read financial statements and improve the ability to think and act.

The results of testing the second hypothesis for the experience variable obtained a t-count of 2,123 > t-table of 2,002 with a significance of 0,038 < 0,05. This shows that experience ($X_2$) influences audit judgment (Y) so that $H_2$ is accepted. The more experience the auditor has, the better the quality of the resulting audit judgment. This is because auditors with more experience will use their audit experiences to do better work in the present. The results of this study are consistent with the results of research by (Pratiwi & Pratiwi, 2020), (Sulistyawati, 2019), and (Yendrawati, Reni, 2015) which state that auditor experience influences audit judgment.

### The Influence of Auditor Gender on Audit Judgment

In general, there are two types of gender that are widely recognized by society, men and women. Gender is a difference between men and women. This difference is not limited to biological or sexual differences, but also include differences in social values, such as behavior and emotional characteristics.

In the third hypothesis testing, which was carried out on the gender variable, the t-count was -0,967 < t-table of 2,002 with a significance of 0,338 > 0,05. This shows that gender ($X_3$) has no influence on audit judgment (Y), so $H_3$ is rejected. There is no correlation between differences in auditor gender and the results of the audit judgment made by the auditors. Both men and women auditors have the same ability and are able to provide audit judgment without involving the nature and character of each individual. The auditor conducts an examination based on predetermined audit procedures and standards so that both male and female auditors will produce audit judgments in accordance with existing guidelines. The results of this study are in line with the results by (Sulistyawati, Aprih Santoso, 2019), (Azizah & Pratono, 2020), and (Yendrawati, Reni, 2015).

### Internal Control Auditor's Understanding on Audit Judgment

Internal control is required by companies to protect assets, achieve effectiveness and efficiency in company operations, ensure the accuracy and reliability of accounting data, as well as encourage compliance with management policies. In conducting an audit of a company that already has adequate internal control, the auditor can estimate that it is likely that the company has a low risk of material misstatement or small to medium risk. By recognizing how well the company's internal control, the

auditor can determine the appropriate level of materiality and develop an effective and efficient audit plan to produce the right audit opinion.

The results of testing the fourth hypothesis for the internal control understanding variable obtained a t-count of -0,603 < t-table of 2,002 with a significance of 0,549 > 0,05. This shows that the understanding of internal control ($X_4$) has no influence on audit judgment (Y) so that $H_4$ is rejected. Understanding of internal control does not affect audit judgment because not all audit judgments made by the auditor relate to internal control. Audit judgment is also influenced by other factors, such as materiality, audit scope, task complexity, and other factors. Therefore, an auditor who has a good understanding of internal control does not necessarily produce a good quality audit judgment either.

**The Influence of Independence, Experience, Gender, and Understanding of the Auditor's Internal Control on Audit Judgment**

In this study, testing the fifth hypothesis aims to simultaneously test the influence of the independent variables on the dependent variable. The results of testing the variables of independence, experience, gender, and internal control understanding of audit judgment get an F-count of 11,200 with a significance value of 0,000 so that the F-count value > F-table is 11,200 > 2,54 and the significance value is less than 0,05, so it was concluded that independence, experience, gender, and understanding of the auditor's internal control simultaneously influence the audit judgment of the big four public accounting firms in Indonesia.

The results of this study indicate that although the variables of gender and understanding of internal control do not partially affect audit judgment, these two variables can simultaneously influence audit judgment together with the variables of independence and experience. All independent variables in this study have an influence on audit judgment and have a large impact on public trust, which requires a qualified and trustworthy auditor in the process of auditing financial statements.

## CONCLUSION

Independence partially influences audit judgment at the big four public accounting firms in Indonesia. Experience partially influences audit judgment at the big four public accounting firms in Indonesia Gender partially has no influences on audit judgment at the big four public accounting firms in Indonesia. Understanding of internal control partially has no influence on audit judgment at the the big four public accounting firms in Indonesia. Independence, experience, gender, and understanding of the auditor's internal control simultaneously influence the audit judgment of the big four public accounting firms in Indonesia.

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