The Effect of Audit Experience, Complexity of Duties and Compliance Pressure on Audit Judgment

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Abstract:- *Audit Judgment* **is the auditor's consideration as a continuous process of obtaining information, the choice to act or inaction, and acceptance of further information carried out by the auditor. There are several factors that influence audit judgment including Audit Experience, Task Complexity, and obedience pressure. This study aims to examine the effect of auditor experience, obedience pressure, and complexity of the task on audit judgment in public accounting firms in DKI Jakarta Province. The number of samples in this study were 117 respondents with the method of determining the sample is a** *non probability sampling technique* **that is** *sampling insidential.* **The data used in this study are primary data with a method of collecting data using questionnaires. Data processing This study uses multiple linear regression analysis techniques with the results of research namely Audit Experience, task complexity, and compliance pressure does not affect audit judgment.**

Keywords:- Audit Experience, Task Complexity, Obedience Pressure, Audit Judgment.

I. INTRODUCTION

The occurrence of audit failure cases in recent decades, has caused a crisis of public confidence regarding the auditor's professional inability to audit financial statements. The emergence of this crisis is well-founded, because quite a lot of financial statements of a company that gets an unqualified opinion, but it was finally discovered that in the presentation of the financial statements there were many problems and engineering by company management, so that eventually the company went bankrupt after the opinion was issued. Like the Enron case involving PUBLIC ACCOUNTING OFFICES Arthur Andersen in the United States where Enron management has done *window dressing* by manipulating financial statement numbers so that their performance looks good. In fact, the income was*marked up* by US $ 600 million, and debts worth US $ 1.2 billion were hidden bytechniques *off-balance sheet*. The Enron auditor, Arthur Andersen of the Huston office, was blamed for helping the high-level financial engineering process. This manipulation has been going on for years, so SherronWatskin, one of Enron's executives who could no longer stand being involved in the manipulation, began to report such disrespectful practices.

This audit failure case also occurred in Indonesia, such as the case of Kimia Farma on December 31, 2001 when the pharmaceutical chemical management reported a net profit of Rp 132 billion and the report was audited by PUBLIC ACCOUNTING OFFICES Hans Tuanakotta & Mustafa (HTM) but the Ministry of BUMN and Bapepam judging that the net income is too large and contains elements of engineering. After a re-audit on October 3, 2002, the Kimia Farma 2001 financial statements were*restated* because a fairly basic error was found. The error arises in the raw material industry unit, namely an error in the form of *overstated* inventory of Rp. 8.1 billion and *overstated* sales of Rp. 10.7 billion

Another case that also occurred in Indonesia was the case of data manipulation in PT KAI's financial statements in 2005, the state-owned company recorded a profit of Rp. 6.9 billion. Even if more detailed research and review, the company should suffer a loss of Rp. 63 billion. PT KAI Commissioner Hekinus Manao, who is also the Director of Information and Accounting at the Ministry of Finance's Directorate General of State Treasury, said the financial report was audited by the S. Manan Public Accountant Office.

Cases that occurred in PT. KAI can be concluded that PT KAI's Financial Report was allegedly manipulated by certain parties. There are many irregularities in the financial statements. Some data presented are not in accordance with financial accounting standards. This may be commonplace and can still be corrected. However, the problem is that the auditor stated that the financial statements were reasonable. There are no deviations from financial accounting standards. This is a questionable case. A recent case was the financial scandal at Toshiba in July of 2015 (2015). Toshiba is proven to inflate profits in the Financial Statements, and it is done not in small amounts and not in a year and two years. Unmitigated *overstated* profits of 1.2 billion US Dollars since *fiscal* 2008. Toshiba does this by recognizing income earlier or delay the recognition of fees for a certain period but with methods according to the investigator not in accordance with accounting principles. Such as theuse error *percentage-of-completion* for recognition ofproject revenue *cash-based* when the recognition of provisions that are supposed to be accrual, forcing suppliers to postpone issuance of bills even though the work has been completed. So neat and smart that the team of external auditors of the class of Ernst & Young (EY) were unable to smell the foul smell of Toshiba's financial statements. (Kompas.com, Thursday 16 October 2016) This failed audit case can have a very detrimental impact in the future. Like lawsuits, loss of professionalism, loss of public trust and social credibility (Dezoort and Lord in Hartano, 2001). In addition, the

reputation of the auditor from a public accountant is at stake. Prevention of occurrence of failed audit cases is the main key in maintaining a reputation to prevent cases of failed audits, auditors are required to be professional. Professionalism has become a critical issue for the accounting profession because it can describe the performance of the accountant. Auditors' professionalism can be reflected by the auditor's accuracy in making *judgments*in the audit assignment.

In Auditing Standards (SA 200) it is stated that*Judgment* is important for carrying out audits appropriately. This is because the interpretation of relevant ethical and SA provisions, as well as informed decisions that are required during the audit cannot be made without the application of relevant knowledge and experience to the relevant facts and conditions.

Unique characteristics of professional *(judgment)* expected from an auditor are*judgments* made by an auditor whose training, knowledge, and experience have helped develop the competencies needed to achieve reasonable considerations made by Hogart (1992) interpret *Judgment*as a cognitive process which is a decision selection behavior. *Judgment*is a process that is continuous in obtaining information (including feedback from previous actions), choice to act or not to act, acceptance of further information.

Auditing is analytical, critical (questioning), investigative (probing) towards the assertion form. Auditing is rooted in the principle of logic that underlies the ideas and methods. Therefore *judgment*in auditing is an important process and cannot be released in auditing. In the work of the audit, *judgment*is an activity that is always used by the auditor in every audit process, for which the auditor must continue to hone *judgment*their. Right or not the *judgment* auditor'swill determine the quality of the audit results and also the opinions that will be issued by the auditor. An auditor in making audit *judgment is*caused by several factors. These factors include experience, task complexity and compliance pressure (Novita Rahmawati 2016).

Research on *Judgment* was conducted by Butt (1998) in his research that experienced auditors will make relatively better consideration in their professional duties, rather than inexperienced auditors. Low task complexity requires relatively little level of innovation and audit considerations, but high task complexity requires a high level of innovation and consideration (Jiambalvo *et al*, 1982). Rahmawati Hanny Yantianthe (2012) states that auditors will feel under pressure of obedience when getting orders from superiors or from clients to do what they want that might conflict with the standards and professional ethics of auditors.

Based on the above background, the authors are interested in conducting research on *AuditJudgment* entitled Effect of Audit experience, complexity of the task andAgainst Pressure *the Audit Judgmentobedience*. Research on audit judgment conducted by researchers before the results of the research are still different. As has been done by Fitriani (2012) which states that obedience pressure does not affect Audit*Judgment*, task complexity does not affect theaudit *Jugment*, only ethical perceptions that influence audit *judgment*. while Jamilah (2007) states that obedience pressure influences audit *judgment*while Yustrianthe's findings (2012) state that the pressure of obedience and the complexity of tasks affect Audit*Judgment*. But *Gender* and experience actually show no influence on Audit*Judgment*. Rachmawati et al (2013) found that audit experience influenced the auditor's judgment. Similar to the results of research conducted by Susetyo (2009) which revealed auditor experience did not affect the auditor's judgment. The research conducted by Dwi Wijaya (2016) states that client experiences and preferences influence audit *judgment*. According to Budi Setyo (2009) the audit experience did not affect the Audit *Judgment* while Made Edi Septian Santosa (2016) stated the audit experience had an effect on the Audit *Judgment.*

From these inconsistent research results, the researchers wanted to re-examine with different objects with more samples. Previous research used an average sample below 100 respondents, and some even only 55 respondents. Therefore the researchers tried to use more respondents than previous researchers. Respondents who will be used in this study are auditors who are in public accountants in Indonesia. For the effectiveness of sampling by looking at the number of public accounting offices released by the Indonesian Institute of Certified Public Accountants in the year directory (2016) the total number of registered public accounting offices was 525 out of 1,067 total. For more details, we can see the table as follows:

No.	Name of Province and Regency / City	Number of KAP
1.	DKI. Jakarta	255
2.	Bekasi	16
3.	Bogor	3
4.	Depok	6
5.	Tanggerang	7
6.	South Tangerang	9
7.	Balikpapan	2
8.	Denpasar	9
9.	Jambi	2
10.	Jayapura	1
11.	Kendari	1
12.	Kudus	1
13.	Makassar	7
14.	Malang	10
15.	Manado	3
16.	Mataram	1
17.	Medan	19
18.	Padang	8
19.	Palangkaraya	1
20.	Banda Aceh	3
21.	Bandar Lampung	3
22.	Bandung	30
23.	Banjar Masin	3
24.	Batam	5
25.	Bengkulu	3
26.	Cirebon	1
27.	Palembang	9
28.	Palu	1
29.	Pasuruan	1
30.	Pekan Baru	8
31.	Pontianak	3
32.	Purwakerto	1
33.	Samarinda	1
34.	Semarang	17
35.	Sidoarjo	2
36.	Surabaya	43
37.	Surakarta	4
38.	Yogyakarta	11

Table 1:- List of Number of Public Accountants in Province and Regency/ City of Indonesia
Source: IAPI 2016 Direcotry

If we refer to the table above, there are 525 public accounting offices registered public accounting offices, most of them are in Jakarta (DKI Province) which is 48.57% or as many as 255 public accounting offices.

To meet the criteria of the respondents who wanted the researchers, then by looking at the public accounting offices data registered in the IAPI directory, they would take samples in the Jakarta area (DKI Province). Because the circulation of auditors is more in DKI and also sees public accounting offices in the regions as well as most of them are branches of public accounting offices in Jakarta. Thus the distribution of questionnaires that are made into the source of data analysis in this study can be fulfilled according to what researchers expect.

II. THEORETICAL THINKING FRAMEWORK AND HYPOTHESIS FORMULATION

➤ *The influence of the Auditor's Experience on Audit Judgment*

Shelton (1999) states that auditor experience can reduce the influence of information that is irrelevant in*judgment*auditor. Experienced auditors (partners and managers) in making*judgments*about *goingconcern are*not affected by the presence of irrelevant information. While auditors who lack experience in making*judgments*regarding *goingconcern are*influenced by the presence of irrelevant information.

Research by Haynes *et al.* (1998) who investigated the influence of the role of the auditor in serving the interests of the client found that the auditor did not automatically take an advocacy position for the client, especially if the client's interests were not made *explicit*. But if the interest is highlighted (*salient*), the auditor, especially the experienced, will behave consistently with the position *advocacy*.

The auditor's experience has a role in determining *judgment*as the basis for expressing appropriate and appropriate opinions given to the circumstances of the audited financial statements. For auditors who lack audit experience, usually tend to experience difficulties in determining *judgment,* so that the opinions given are not appropriate. Therefore the H1 hypothesis is stated as follows:

H1: The auditor's experience influences the *Audit Judgment.*

➤ *Effects of Task Complexity on Audit Judgment*

Auditors are always faced with complex tasks, many, different and interrelated with each other. Task complexity can be defined as a function of the task itself (Wood, 1986) in Engko and Gudono (2007). Task complexity is an unstructured, confusing and difficult task (Sanusi and Iskandar, 2007) in Engko and Gudono (2007) Locke and Latham (1990) in Engko and Gudono (2007) explaining that there are two composing aspects of task complexity, namely task difficulty and task structure.

The level of difficulty of the task is always associated with many information about the task, while the structure is related to the *clarity of information (information clarity).* The existence of high task complexity can damage the *judgment*made by the auditor. If the auditor is faced with a task with high complexity the auditor will experience difficulties in completing his task. As a result the auditor is unable to integrate information into a *judgment*good. Based on the description above, the hypothesis is formulated as follows:

H2: Task complexity affects the*Audit Judgment*

➤ *Effect of Pressure on compliance with Audit Judgment*

In carrying out audit tasks, the auditor is constantly faced with dilemma which involves the choice between conflicting values (Jamilah et al., 2007) In this situation, the entity being examined can influence the audit process carried out by the auditor and press the auditor to take actions that violate the audit standards. This situation brings the auditor in a conflict situation, where the auditor tries to fulfill his professional responsibilities but is also required to comply with the orders of the entity being examined or from his boss. The pressure to obey can have an impact on the*judgment*taken by the auditor. The higher the pressure faced by the auditor, the*judgment*taken by the auditor tends to be less precise.

Based on the description above, the hypothesis is formulated as follows:

H3 : Compliance Pressure influences the *Audit Judgment*

III.   RESEARCH METHODS

➤ *Research variable*

The dependent variable in this study is *Audit Judgment* is a process that is continuous in obtaining information, the choice to act or not act, and receive further information conducted by auditors (Hogart, 1992). This variable is measured using indicators developed by Jenkins and Haynes (2003)

Independent variables in this study are audit experience, task complexity and compliance pressure. The auditor's experience in question is the audit experience in conducting financial statement audits both in terms of the length of time, and the number of assignments that have been carried out. Gusnardi (2003: 8) suggests that auditor experience (*audit experience*) can be measured from the level of position in the structure where the auditor works, years of experience, a combination of levels of office and years of experience, expertise possessed by auditors related to audits, and training once audited by auditors. This variable is measured using indicators developed by Suraida (2003). In the questions submitted on the questionnaire combined for audit experience, the length of time worked as an auditor and how many assignments he has ever handled.

The variable complexity of the task referred to in this study is the difficulty of a task caused by limited capability, and the ability to integrate the problems that are owned by a decision maker (Jamilah, *et al* 2007). Task complexity variables are measured with 6 items of questions and are assessed using a five-point scale for each question.

Obedience pressure is the auditor's desire to be more obedient to the client and boss's orders or the auditor's desire to be more obedient in following audit standards. Obedience pressure variables are measured using instruments taken from Siti Jamilah, et al (2007). This variable is measured by 9 question items and is assessed using a five-point scale for each question.

➤ *Data and Data Collection Methods*

The type of data used in this study is primary data, namely data obtained directly from the original source and used by researchers to answer research, and in this study the researcher will use a questionnaire containing questions about variables to the Auditor working in the Public Accountant Office in DKI Jakarta Province which is registered with the Financial Services Authority (OJK) based on the public accounting offices domicile city. Questionnaires distributed to respondents in the form of closed questionnaires, namely questionnaires that have been provided with answers so that respondents only need to fill in the answers onscale *Likert* the modified1 to 5 from the level. Questionnaires were made with clear filling instructions that made it easier for respondents to fill out questionnaires.

➤ *Sample Determination*

Full sample Taking technique The sample in this study was determined by thetechnique *Nonprobability Sampling*. *Nonprobability Samplingsampling* is atechnique that does not provide the same opportunity / opportunity for each element or member of the population to be chosen as a sample (Sugiyono, 2010: 84).Technique The *Nonprobability sampling* chosen is sampling insidential. Insidential sampling is a coincidental (insidential) technique of determining samples to meet researchers who are considered to be suitable with the characteristics of the sample determined to be sampled (Sugiyono, 2015). This technique researchers chose because researchers often follow continuing education programs in the Jakarta area, and are usually followed by DKI Jakarta auditors. The sample in this study amounted to 117 respondents

➤ *Analysis Method*

Multiple regression analysis was used to measure the strength of the relationship between two or more variables, also showed the direction of the dependent variable and the independent variable in order to estimate and or predict the population dependent variable based on the value of the independent variable known (Ghozali, 2013).

Multiple regression analysis is formulated as follows:

Y = a + b1X1 + b2X2 + b3X3 + e

Description:
Y: *Audit Judgment*
a: Value of interception (constant)
b1-b3: Coefficient of direction of regression
X1: Audit Experience
X2: Task Complexity
X3: Pressure of Obedience
e:

IV. RESULTS OF RESEARCH RESULTS

A. Description of Research Samples

Criteria	Resilience	Frequency	Percentage of
Gender	Male	54	46.15
	Female	63	53.85
Age	20 - 30	54	46.15
	31 - 40	46	39.32
	> 40	17	14.53
Final Education	D3	9	7.69
	S1	91	77,78
	S2	17	14,53
	S3	0	0,00
Position	Partner	7	5,98
	Manager	13	11,11
	Supervisor	17	14,53
	Senior Auditor	35	29,92
	Junior Auditor	45	38,461-5
Long Become Auditor	Years	78	66 , 67
	6 - 20 Years	25	21.37
	> 20 Years	14	11.96

Table 2:- Characteristics of Respondents

B. Instrument Research Test

Results The test results of the research instruments used consisted of:

1. Test Results Descriptive Statistics

Variables used in this study include audit experience, task complexity and the pressure of obedience and *audit judgment* will be tested descriptively statistically as seen in table 3

	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL_X1	117	30,00	50,00	40,1197	4,05387
TOTAL_X2	117	14,00	30,00	20,6752	3,59796
TOTAL_X3	117	16,00	45,00	28,0427	7,09953
TOTAL_Y	117	20,00	43,00	32,5385	4,22745
Valid N (listwise)	117				

Table 3:- Descriptive statistical test results

2. Data Quality Test Results

a. Validity Test Results

Validity tests are used to measure the validity of a questionnaire. This test is done by using the *Pearson correlation*, the guideline of a model is said to be valid if the level of significance is below 0.05 then the question item can be said to be valid. Table 4 shows the results of the validity test of the four variables used in this study, namely auditor experience, task complexity, compliance pressure and audit *judgment* with 117 respondents.

No. Question	Pearson correlation	Sig(2-tailed)	Description
1	, 592**	, 000	Valid
2	, 588**	000	Valid
3	, 702**	000	Valid
4	, 643**	, 000	Valid
5	, 508**	000	Valid
6	, 681**	000	Valid
7	, 671**	000	Valid
8	, 634**	000	Valid
9	, 565**	000	Valid
10	, 628**	, 000	Valid
11	, 433**	, 000	Valid
12	, 825**	000	Valid
13	, 545**	000	Valid
14	, 775**	000	Valid
15	, 555**	000	Valid
16	, 790**	000	Valid
17	, 686**	000	Valid
18	, 800**	, 000	Valid
19	, 380**	, 000	Valid
20	, 870**	000	Valid
21	, 805**	000	Valid
22	, 869**	000	Valid
23	, 877**	, 000	Valid
24	, 388**	, 000	Valid
25	, 509**	000	Valid
26	, 423**	000	Valid
27	, 358**	000	Valid
28	, 449**	, 000	Valid
29	, 414**	, 000	Valid
30	, 564**	000	Valid
31	, 381**	000	Valid
32	, 600**	000	Valid
33	, 508**	000	Valid
34	, 579**	000	Valid
35	, 391**	000	Valid

Table 4:- Validity Test Results Instrument Ovelall

From Table 4 it shows the results of the validity of all questions having a significance value of 0,000 below 0.05. This means that all questions have valid criteria.

b. Realiabilitas Test Results

Tests *Reliability* performed to assess the consistency of the research instruments. A research instrument can be said to becan be *reliable* if the value of *CronbachAlpha* is above 0.6. The test resultsseen in table 4.4 which shows the results of thetest *reliability* for the research variables used in this study.

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Audit Experience1	117,1538	190,407	, 198	, 875
Audit Experience2	117,1282	191,147	, 157	, 876
Audit Experience3	117,1453	188,211	,	336,873
Audit4 experience	117.2222	188.554,		312,874
Audit5 experience	118.2735	179.994,		520,869
Audit6 experience	117.1197	190.399,		176,876
Audit experience 7	117.1709	188.626,		277,874
Audit8 experience	117.3333	188,310	, 296	, 874
Experience Audit9	117,6581	182,037	, 521	, 870
Experience Audit10	117,4359	186,248	, 390	, 872
Task Complexity1	117,4359	187,782	, 306	, 874
Task Complexity	118,1197	177,192	, 551	, 868
Task	Complex 3 117,4701	186.975,		408,872
complexity Tugas4	118.4017 ,	175.311		614,867
complexity Tugas5	117.5556 ,	185.249		409,872
Tugas6 complexity	118.5983 ,	172.656		682,865
pressure Ketaatan1	118.3162 ,	174.615		551,868
pressure Ketaatan2	118.6154	173,653	, 593	, 867
Obedience Pressure3	117,4444	185 , 421	, 386	, 872
Compliance Pressure4	118,8291	170,091	, 669	, 864
Compliance Pressure5	118,4444	173,421	, 597	, 867
Compliance Pressure6	118,6410	172,853	, 625	, 866
Pressure7	Obedient 118,6923	172,456	, 629	, 866
Obedience Pressure8	117, 6410	185,680	, 307	, 874
Stress Pressure9	117,7179	181,480	, 431	, 871
Audit *Judgment*1	117,6239	191,875	, 049	, 879
Audit *Judgment*2	118,3932	188,430	, 180	, 876
Audit *Judgment*3	117,8803	189,555	, 149	, 877
Audit *Judgment*4	118,3162	187,339	, 241	, 875
Audit *Judgment*5	118,6752	184,307	, 362	, 873
Audit *Judgment*6	117,8291	192,419	, 014	, 881
Audit *Judgment*7	118,3675	182,372	, 422	, 871
Audit *Judgment*8	118,0256	188,905	, 154	, 877
Audit *Judgment*9	118,6239	178,426	, 516	, 869
Audit *Judgment*10	117,4872	194,459	-, 055	, 880

Table 5:- Item – Total Statistics

Table 5 shows the value of *Cronbach's Alpha* for all variables both audit experience, task complexity, audit pressure and audit *judgment* averagean average of 0.8 means that all variables are said to be *reliable* because they are above 0.6. This shows that each question item used will be able to obtain consistent data, which means that if the question is asked again, a relatively similar answer will be obtained from the previous answer.

3. Classical Assumption Test Results

In multiple regression models, there are several testing requirements that must be fulfilled so that the data processed can really describe what is the purpose of the study. The test is as follows:

a) Normality Test Results

From the Fig 1, there is a normal P-plot graph where data spreads around the diagonal line and follows the direction of the diagonal line. From these results it can be concluded that the regression function of the four variables has been normally distributed
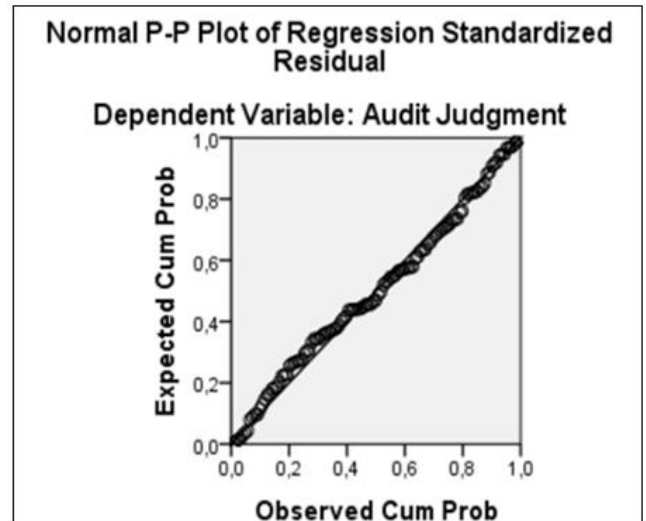

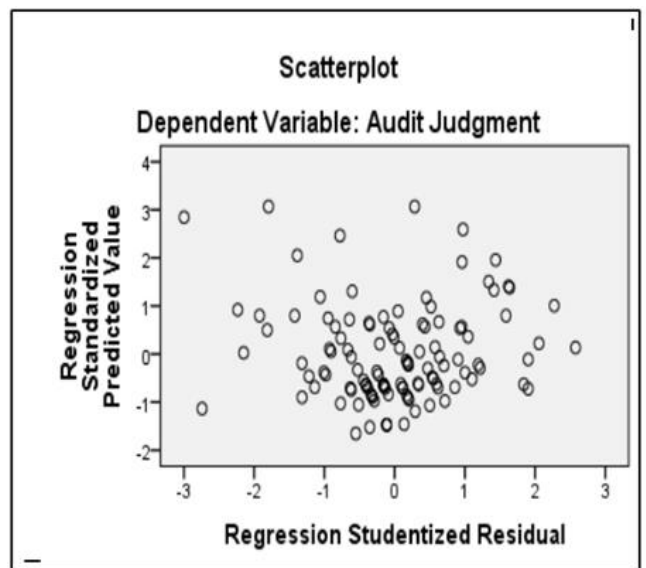Fig 1:- Normality Test

b) Test Results Heteroscedasticity

Fig 2:- Test Heteroscedasticity

In Figure 2 above graphically it can be seen that the pattern of the points on the *scatterplots* regression has spread both above and below the zero, this indicates that symptoms are not found *heteroscedasticity* in the regression model

Model	Information
Normality Test Data	Normally
Distributed Multicollinearity Test	No multicollinearity
Autocorrelation Test	No autocorrelation
Heteroscedasticity Test	No heteroscedasticity symptoms

Table 6:- Classical Assumption Test Results Test

c) Multicollinearity Test Results

Model	Unstandardized Coefficients		StandardizedC oefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constan),		208,038		5,501,	000		
Experience	Audit, 185,		107,177	1,729,		086,746	1,340
1 complexity of the	task,0 11,		057,026,		194, 847,	426	2,350
Pressure	Obedi ence,1 07,	059		, 223	1,824	, 071	, 526	1,900

Table 7:- Test of Multicolonity
Dependent: Audit Judgment

VariableFrom table 7 above shows that there is no small tolerance value of 0.10 and there is no VIF value of more than 10. This can be concluded that the regression model in this study did not occur *multicollinearity* and a decent regression model is used

4. Regression Test Results

This analysis is done to measure the strength and direction of the relationship between several independent variables (independent variables) on a dependent variable (dependent variable) that is present in this study. The regression analysis used is multiple regression analysis which is done using the SPSS 23

Coefficients^A

Model	Unstandardize dCoefficients		Standardized Coefficients	t	Sig.	CollipearitySt atistics	
	B	Std. Erro r	Beta			Tolera nce	VIF
(Constant),		208, 038		5,501,	000		
Experience	Audit,1 85,		107,177	1,729,		086,74 6	1,340
1 complexity of the	task,011 ,		057,026,		194, 847,	426	2,350
Pressure	Obedien ce,107,	059	, 223	1,824	, 071	, 526	1,900

Table 8:- Regression Analysis Test Results
Dependent; Audit Judgment

VariableFrom table 8 above can be obtained the regression equation is as follows:

Y = a + b1X1 + b2X2 + b3X3
Audit *Judgment*= 0.208 + 0.185X1 + 0.011X2 + 0.107X3

5. Test Results Hypothesis

a. Test Autocorrelation

Model	R	R SquareR	AdjustedSqu are	Std. ErroroftheEst imate	DurbinWatso n
1,	337^{A,}		113,090,	04 033	1.794

1) Predictors: (Constant), Pressure Obedience, audit experience, complexity of the task
2) *DependentVariable:*Audit *Judgment*

Table 9:- Autocorrelation Test

From the table 9 diatasvalue *Durbin Watson* indicates no *autocorrelation* indicated withvalue *DurbinWatson*1.794 theis between -2 to 2

b. Partial Test Variables (t test)

model	Anstandardizedcoeffici ents B		t	Sig.
	B	Std error		
(Constant),		208,038	5,501,	000
Audit	Experience, 185,	107	1,729,	086
1 The complexity of the	task,011,		057,194,	847
Pressure	Obedience, 107,	059	1,824,	071

Table 10:- Statical Test Variables (t test)

According to the table can be obtained regression equation 10 diatas are as follows:

Audit judgment = 0.208+0.185X1+0.011X2+0.107X3

b. Simultaneous testing (Test F)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	, 023	3	, 008	4,812	, 003^b
1 Residual	, 184	113	, 002		
Total	, 207	116			

2. DependentVariable:Audit *Judgment*

Table 11:- F Test Results

d. Determination Coefficient Test (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 337^a	, 113	, 090	, 04033

a. Predictors: (Constant), Obedience Pressure, Audit Experience,
b. DependentVariable: Audit *Judgment*

Table 12:- Determination Coefficient Test Results (R2)

From the table above 12 above the value of R2 of 0.133 or 11.3%. This shows that the audit experience, task complexity and obedience pressure affect audit *judgment* by 11.3% while the remaining 88.7% is influenced by other

factors not included in this study such as audit expertise, gender and audit risk.

V. DISCUSSION OF RESEARCH RESULTS

From the results of testing, audit experience has no effect on audit *judgment*. Meaning that high audit experience does not always provide good results of audit *judgment* . According to the researcher, this effect was not caused by the data of the researchers, most of which were 78 people out of 117 people (66.67%) were novice auditors. And very few experienced auditors were 39 out of 117 people (33.33%). And to ensure the results of this study researchers conducted interviews with several auditors, the results found that high audit experience does not always provide *judgment* goodbut high experience supported by good competence will provide better *judgment* . So in this study there are other variables that influence auditresearchers do not do research on the *judgment,* namely competence and expertise, butexpertise.

From the results of testing, task complexity does not significantly influence audit *judgment*. This shows however that the complexity of the tasks carried out by an aditor during the audit will not affect his audit *judgment*. Researchers found from the results of interviews with respondents that the more complex the task of the auditor actually the better the auditor gave *judgment*his. It could be due to the professionalism of an auditor that is good enough, so many clients, different clients, differ in the problems of each client, so that more information is obtained. By obtaining a lot of information and differences, it will increase auditor expertise so that audit *judgment*will be better.

From the results of testing, obedience pressure has no effect on audit *judgment*. This shows that the pressure on the application of strict rules or pressure from superiors and clients does not affect auditdoes not affect *judgment*. So the more pressure in carrying out the audit, the higher the level of caution of the auditor in carrying out audit work, so itaudit*judgment*. This signifies the professionalism and independence of the auditor has been good in the assignment. This may also be caused by increasingly stringent audit rules. So that the auditor must be very careful in carrying out the audit, because sanctions against the auditor's disobedience to the standard have also become heavier. Besides that, it might also be due to the improvement in the auditor education system carried out by professional organizations in the form of Sustainable Professional Education (PPL). So that the auditor has been sued indirectly increasing its competence.

VI. CONCLUSIONS AND SUGGESTIONS

The first hypothesis in this study is that audit experience is positively and not significantly correlated with audit *judgment*. Based on the table above it is known that the β coefficient of the audit experience is positively correlated at 0.185. While the probability value t 0.086 is greater than 0.05, which means that this variable has no

significant effect on audit *judgment*, so it can be concluded that the first hypothesis is rejected

The second hypothesis is the complexity of the task positively and not significantly correlated with audit *judgment*. Based on the table above, it can be seen that the β coefficient of task complexity is positively correlated at 0.11 while the probability value of t 0.847 is much greater than 0.05 so it can be concluded that the second hypothesis is rejected.

The third hypothesis is compliance pressure is positively correlated and not significant to audit *judgment*. Based on the above table it can be seen that the coefficient β positively correlated adherence pressure of 0.107 while the value of 0,071 t probability greater than 0.05 which means that these variables did not significantly affect audit *judgment,*so that it can be concluded that the third hypothesis is rejected.

Considering the researchers have not been satisfied with the number of The current respondents are expected that in the future their research if they still take the DKI Jakarta area is expected to conduct sample selection with clusters in the hope that the research sample can approach the population. If possible, future research will only be aimed at those who work more than 5 years assuming more experience and if it can be addressed to the auditor's supervisor, manager, and partner It is expected that future researchers can add expertise and Gender variables because according to the researcher the variable becomes a consideration in audit *judgment*

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