

Effect of Locus of Control and Auditors' Experience on Audit Judgment with Task Complexity as Moderation Variable (A Study at the Inspectorate Office of West Sulawesi Province)

La Ode Abdul Rakhman
Department of Accounting
Hasanuddin University Makassar,
Indonesia

Kartini
Department of Accounting
Hasanuddin University Makassar,
Indonesia

Asri Usman
Department of Accounting
Hasanuddin University Makassar,
Indonesia

Abstract:- This study aims to examine and analyze the effect of locus of control and auditor's' experience on audit judgment with task complexity as a moderating variable. This research was conducted at the Inspectorate Office of West Sulawesi Province, where the auditors were taken as the research samples. The samples were selected using purposive sampling method consisting of 36 respondents. The type of data used were primary data obtained using questionnaire. The data were analyzed using Moderated Regression Analysis (MRA) and SPSS version 25. The result of the research indicate that the locus of control has an effect on audit judgment. The auditors' experience has an effect on audit judgment. Task complexity does not moderate the effect of locus of control on audit judgment, and task complexity moderates the effect of auditors' on audit judgment.

Keywords:- Locus of control, Auditors' experience, Audit Judgment, Task Complexity.

I. INTRODUCTION

One of the internal supervisory bodies of the government (APIP) in the region is the West Sulawesi Province Supervisory Authority, which carries out its duties on the basis of Regulation No. 46 of the West Sulawesi Governor on the tasks and functions of the West Sulawesi Province Supervision Authority Truthful dealings by the governors in promoting and trusting government affairs, the administration of the regions and the authority functions of the regional apparatus. One of the tasks of the West Sulawesi Province Supervisory Authority is to conduct inspections, tests and audits of the performance of regional apparatuses, financial management, administration and bureau administration on the contracts, and coordination and follow up of the results. After each inspection report, the inspection also issues an inspection report (LHP) and concerns it. The LHP is the result of the examination of evidence not only in the form of regional rights, but also in terms of administrative agreements, also with regard to device management and the performance of tasks and functions. The problem associated with this status is the problem with the audit trail of reviews of reviews.

One of the competences of the community for good governance in government administration is the role of the APIP as an internal government oversight body, which enhances its professionalism, competence and powers of powers. A professional hiring can enhance the performance of the government administration's internal auditors. This professionalism can relate to the perception of the examiners when examining their audit assignments. Assessment on the exam is a personal process and cannot be carried out by the exam. The exam verdict in West Sulawesi. The arrival of information not only affects the choices, but also the art and way in which these decisions are made. With each step in the incremental assessment process, new guidelines and new decisions are made when more information.

When conducting audits of local government accounts and making opinions or recommendations on adequacy, auditors often need judgment. According to Jamilah et al. (2007) in Maulana (2018), judgment is a cognitive process that represents decision-making behavior. The audit opinion is an ongoing process of gathering financial information (including feedback from previous actions), deciding whether to act or not, and obtaining further information. The appraisal process depends on financial information as an unfolding process, and the formation of financial information affects not only decisions but also the way those decisions are made.

The factors influencing auditors' perception of answering and evaluating information are the auditor's control point when it comes to sensing the possible relationship between their actions and the results they get when conducting audits (Indah, 2017). According to Rotter in Engko and Gudono (2007), the place of control is the perception of an event by a person, regardless of whether the person can control an event or not. The place of control reflects a person's level of belief about the extent to which the actions they are taking can affect the success / success and failure that they will experience.

Several studies on the impact of the control site were carried out by Raiyani and Saputra (2014) and Retnowati (2009) in Indah (2017) and Ahyani et al. (2015), in which it

was found that the control location has a significant influence on the audit opinion. However, the results of this study do not agree with the studies carried out by Putra and Rendra (2017) and Samudra (2017), according to which the control location has a negative influence and has no significant influence on the audit opinion.

The most important factor for an examiner in assessing and completing the exam is experience. According to Singih and Bawono (2010), defining experiences are skills and knowledge that a person acquires after doing something. To complete an audit engagement, auditors must have the expertise consisting of general and specific elements of mature experience and expertise in the world of accounting, including knowledge of the audit area, accounting and its characteristics.

Purwanti and Kharani (2013), Yendrawati and Mukti (2015), Sabaruddinsah (2013), Sofiani and Tjondro (2014) and Wardani (2014) have carried out several studies on the influence of examination experience on the examination result, which indicate that the examination experience has a positive effect on the audit result. However, the results of this study do not agree with Yusrianthe (2012), suggesting that experience does not affect the audit judgment. There are inconsistencies with the results of previous studies that require additional empirical evidence against the auditor's judgment.

The complexity of the task is a factor that can influence the auditor's judgment. According to Febrianti et al. (2014), the complexity of tasks is an unstructured, confusing, and difficult task. The amount of information that the auditor receives in large quantities indicates the level of complexity of the task the auditor is currently facing in completing the phase of his audit work. Tasks that are complex and beyond the auditor's ability degrade the auditor's accuracy in making an assessment. On the other hand, the complexity of the task can increase an auditor's expertise in performing his or her duties.

Yendrawati and Mukti (2015) carried out several studies on the influence of task complexity on the audit opinion, in which it was found that the task complexity has a positive effect on the audit opinion. However, the results of this study do not agree with Jamilah et al. (2007) agree that the complexity of tasks has no influence on the audit opinion. This is in line with studies by Fitriani and Daljono (2012), Ahyani et al. (2015), Putri (2015). and Siagian et al. (2014). Due to the different results of this study, it is therefore considered necessary to re-examine the impact of the complexity of the tasks on the audit opinion.

Because of the inconsistency in the results of these studies, it is believed that there are other factors that may influence the location of the control variables and the auditor's experience with the audit assessment, namely the complexity of the task. Misbahuddin, et al. (2018) stated that examiners can also be affected by the complexity of the task in carrying out audit opinions. This is because the more complex a task is, the more the APIP has to provide all of its

capabilities in order to get it done, so that the complexity of the task can motivate the APIP in its efforts to achieve a proper assessment when conducting an audit. Task complexity is the individual's perception of the difficulty of a task caused by limited capacity and memory, as well as the ability to integrate problems of a decision maker. Openness of the mind requires a high level of complexity of thinking. The level of complexity of a particular engagement can affect the auditor's workload. Some exam questions are viewed as tasks of high complexity and difficulty while others perceive them as simple tasks (Jiambalvo and Pratt, 1982).

There is a research gap regarding the relationship between these variables. Govindarajan (1986) indicates that there are other possible factors. The contingency approach allows for the existence of other variables that may act as moderating or intervening factors that have a relationship between the control location and the auditor's experience with the audit assessment, which in this study tested the complexity of the task. Attribution theory has stated that a person's actions are caused not only by internal factors but also by external factors, one of which is the complexity of the task.

This research is a development of Ayudias (2015) research. The difference between this study and previous research, however, is the extent to which the role of the APIP in self-regulation and the auditor's experience in initiating the judgment that will be required for the audit process, and the extent to which the complexity of the tasks plays a role. In this study, the researcher added a variable, the control location and a moderation variable, namely the complexity of the task due to the research gap and limited prior research on the role of the control location and the auditor's experience of assessing the audit, with the Complexity of the task is used as a moderation variable so that it has to be tested. the role of APIP's external attribution theory in integrating the problems that APIP has as a recommender.

Meanwhile, research from previous investigations focused on examiners at KAP Pekanbaru, Padang and Medan, while researchers focused on the internal government oversight apparatus (APIP) of the Western Sulawesi Province Supervisory Authority. This is done in the hope that the results of this study can be more representative of the auditor's behavior and further improve generalizability.

II. LITERATUR REVIEW AND HYPOTHESES DEVELOPMENT

A. *Effect of Locus Of Control on Audit Judgment*

Attribution theory says that when we observe an individual's behavior, we try to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control. In the meantime, externally caused behavior is viewed as the result of external causes, that is, the individual has behaved in this way because of certain situations (Robbins and Timothy, 2008: 177).

This shows that an auditor is influenced by the auditor himself in determining the audit opinion. The control location is one of the factors that can affect the auditor's ability to determine the audit opinion. This can represent the inspector of type X (external control location) and the inspector of type Y (internal control location). The auditor's personal characteristics can inspire the generation of behaviors that can influence the results of the audit opinion. The characteristic referred to in this study is the tendency of the auditor's place of control, the place of control being the control center through which each individual sees the situation around them that determines their behavior.

The results of the research carried out by Raiyani and Saputra (2014) concluded that the control location had a significant positive effect on the audit judgment. The higher the auditor's place of control, the better the auditor can judge because he can control himself and is not easily anxious. The resulting audit opinion is more accurate. This is in line with Christanti's (2017) research, which concluded that the control location had a positive impact on the audit judgment.

From the above explanations and research results it can be concluded that the control location has a positive and significant influence on the audit judgment. Therefore, the hypothesis can be formulated as follows:

H1: The control location has a positive and significant influence on the audit judgment

B. Effect of Auditors' Experience on Audit Judgment

Experience is an important characteristic of accountants. Experienced reviewers are usually better at remembering errors or inappropriate errors and are more relevant to relevant information than less experienced reviewers. Based on the cognitive theory, auditors will integrate their experience and knowledge into the execution of future tasks. This argument is supported by the research of Herliansyah and Meifida (2006).

The more experience the auditor has, the more specialist knowledge he has about the fulfillment of his tasks. Expertise and experience can influence the auditor's ability to predict and detect fraud, which can affect the auditor's judgment. Experienced reviewers are usually better able to recall inappropriate errors or mistakes and are more selective about relevant information than less experienced reviewers.

According to Butts (1999) in Herliansyah and Meifida (2006) it is found that the accountants who have experience in appraisal are better than the accountants who are less experienced in storing events in their memory and using their skills and understanding of one Be able to develop a task.

The results of the studies carried out by Praditaningrum (2012) have shown that experience has a significant influence on the audit opinion. This means that the audit opinion produced by the auditor is good if it is carried out by auditors with a lot of auditing experience. The results of this study are supported by research by Margaret and Raharja (2014), which shows that experience has a positive impact

on the audit opinion. Pasanda (2013) also concluded that the experience had a positive impact on the audit judgment. This means that a good audit opinion can be produced if the auditor has a lot of experience.

From the above explanations and research results it can be concluded that the experience of the auditor has a positive and significant influence on the audit opinion. Therefore, the hypothesis can be formulated as follows:

H2: The auditor's experience has a positive and significant effect on the audit opinion.

C. The Role of Task Complexity in Moderating the Effect of Locus Of Control on Audit Judgment.

Attribution theory says that when we observe an individual's behavior, we try to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control. In the meantime, externally caused behavior is viewed as the result of external causes, that is, the individual has behaved in this way because of certain situations (Robbins and Timothy, 2008: 177). This allows attribution theory to be linked to the audit judgment process, in which the auditor's assessment is influenced by internal factors such as the control location and the auditor's experience, as well as external factors such as the complexity of the tasks.

The place of control is a person's perspective of the things that determine that person's success or failure in carrying out activities (Raiyani and Suputra, 2014). In-house auditors are seen to be more responsible for the results of their actions, so the judgment they make is better and more accountable, while external auditors tend to make inappropriate audit opinions. Auditors who tend to have an area of internal control do better so they can make appropriate judgments.

As an auditor continually receives new information, the auditor's job becomes more complex, which can lead to errors in determining an audit opinion in a financial report. The auditor's intelligence in controlling the events or events that happen to him helps him stay in the correct corridor. Auditors with an internal control area can more easily overcome the problems they face than with an external control area, and the complexity of the tasks in the audit process affects the quality of an auditor's opinion. This research is in line with the research by Putri (2015) and Pektra & Kurnia (2015). Based on the above description, the hypothesis in this study is given as follows:

H3: Task complexity moderates the locus of control on Audit Judgment

D. Locus of Control The Role of Task Complexity in Moderating the Effect of Auditors' Experience on Audit Judgment

Attribution theory says that when we observe an individual's behavior, we try to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control. In the meantime, externally caused behavior is viewed as the result of external causes, that is, the individual

has behaved in this way because of certain situations (Robbins and Timothy, 2008: 177). This allows attribution theory to be linked to the audit judgment process, in which the auditor's assessment is influenced by internal factors such as the control location and the auditor's experience, as well as external factors such as the complexity of the tasks.

The auditor's experience, when supported by complex and varied tasks, can help the auditor better understand the task at hand, so that better judgment is expected. However, if the examiners' experience cannot compensate for this complex and difficult task, it will reduce the accuracy of the assessment (Ayudia, 2015).

The complexity of the tasks can also be interpreted in terms of the degree of difficulty and variety of the work, especially in the mental and psychological form of the person doing the work (Ruky, 2011). The complexity of the task faced by the auditor can confuse the auditor and be unaware of the specific objectives of the task they are performing, and this can affect the auditor's judgment. It is expected that experience will make it easier for auditors to face complex tasks and still be able to make accurate judgments. However, it doesn't preclude seasoned examiners from still feeling confused about tasks that are too complicated and complex, making the judgment they make less accurate. This research is in line with the research by Ayudia (2015), Miftarahman et al. (2015) and Andryani et al. (2019). Based on the above description, the hypothesis in this study is given as follows:

H4: Task complexity moderates the Auditors' Experience on Audit Judgment

III. RESEARCH METHODS

The research design used in this study is causal research (causal) or causal relationship. According to Umar (2008), it is useful to express causal design to analyze the relationship between one variable and another or to see how one variable (X) affects another variable (Y).

The researchers used this research design to determine whether the control location and the auditor's experience as independent variables had an impact on the audit opinion as the dependent variable, as well as whether the complexity of

the task could moderate the control location and the auditor's experience had an impact on the Had audit opinion.

A. Population and Sampel

The population in this study were all examiners in the West Sulawesi Province Inspectorate. The total number of accountants working in the West Sulawesi Province Inspection Office is 40 accountants.

Sampling in this study is carried out using an appropriate sampling method. The dedicated sampling method is a sampling technique that takes certain considerations into account when sampling. The sample in this case is limited to certain types of people who can provide the information requested, either because they are the only party who has that information or because they meet several criteria set by the researcher (Sekaran, 2016). The population in this study was 40 auditors, so the sample in this study consisted of 36 auditors with specific criteria because a convenient sampling method was used in this study.

The sample selection criteria in this study are:

1. Auditor who has carried out audit assignments more than twice
2. Auditor who has worked for more than 1 year

B. Measurement

This study examined four variables, namely the control location, the examiner's experience, the complexity of the tasks, and the examiner's judgment. These variables are measured with instruments used and developed in previous studies, the location of the control instrument from Raiyani (2014), the experience of the auditor from Amaliana (2014) in Alamri et al. (2017) and the complexity of the task by Jamilah et al. (2007).) and Retnowati (2009) audit opinion in Maulana (2018).

IV. RESULT

A. Statistic Descriptive and Reliability Test

Based on the result of data tabulation on 36 questionnaires show that locus of control, auditors' experience, task complexity and audit judgment in inspectorate in West Sulawesi in Indonesia are good enough based on the respondents' perception in this study.

Variable	Min	Max	Means
<i>Locus of Control (X1)</i>	2	4	3,31
<i>Auditors' Experience (X2)</i>	3	5	3,84
<i>Task Complexity (Z)</i>	2	3	3,02
<i>Audit Judgment (Y)</i>	3	5	3,76

Table 1:- Variable Descriptive Statistics

In this study, we use reliability test to determine the extent to which the measurement results remain consistent if done twice or more of the same symptoms using the same measuring instrument. A variable is said to be reliable if it has a Cronbach Alpha value > 0.60 (Sekaran, 2016). The following are the results of testing the reliability of research data:

<i>Variable</i>	<i>Alpha coefficient Standard</i>	<i>Crronbach's Alpha</i>	<i>Results</i>
<i>Locus of Control (X1)</i>	0,60	0,753	Reliable
<i>Auditors' Experience (X2)</i>	0,60	0,910	Reliable
<i>Task Complexity (Z)</i>	0,60	0,613	Reliable
<i>Audit Judgment (Y)</i>	0,60	0,891	Reliable

Table 2:- Reliability Testing Result

B. Regression Analysis

After conducting data characteristic processing, descriptive statistic and reliability test, then this research conducted further analysis by using Moderated Regression Analysis (MRA). This regression analysis was carried out with two stages of testing. The first step is multiple regression without moderation. The second step is a regression that is done with emotional quotient moderation variables.

➤ *Regression Analysis without Moderation Variable.*

The results of multiple regression testing without moderation variables can be seen in the following table:

Regression Test Results without Moderation Variable

<i>Variable</i>	<i>Coefficient</i>	<i>T</i>	<i>Sig.</i>	<i>Results</i>
Constanta	-0,303			
Locus of Control	0,526	2,652	0,012	Sig.
Auditors' Experience	0,606	4,546	0,000	Sig.

$\alpha = 5\% = 0,05$

RSquare= 0,724

Table 3:- Regression test without moderation variable result

Based on the results of the regression test above, mathematical equations can be arranged as follows:

$$Y = -3,303 + 0,526X1 + 0,606X2 + e \dots (1)$$

From the above equation, it can be seen that the coefficient value for the two independent variables is positive. This shows that the influence of the locus of control variable and auditor experience is directly proportional to the audit judgment.

Table 3 also shows that the locus of control variable and auditor experience show a significant effect on audit judgment. This can be seen from the probability value that is smaller than 0.05, where the locus of control probability value is 0.012, and the auditor's experience is 0.000. These

results indicate that all independent variables have a significant effect on the dependent variable.

The coefficient of determination R square on the test results shows a value of 0.724 or 72.40%. These results indicate that the variable audit judgment is influenced by 72.40% by Locus of control (X1) and auditor experience (X2). Meanwhile, the remaining 27.60% was influenced by other variables outside the independent variables examined in this study.

➤ *Regression Analysis with Emotional Quotient Moderation Variable*

The results of multiple regression testing with emotional quotient (Z) moderation variables can be seen in the following table:

Regression Test Results with Z Moderation Variable

<i>Variable</i>	<i>Coefficient</i>	<i>T</i>	<i>Sig.</i>	<i>Results</i>
Constanta	2,385			
Locus of Control	0,003	0,043	0,966	Non Sig.
Auditors' Experience	0,116	2,334	0,026	Sig.

$\alpha = 5\% = 0,05$

RSquare= 0,484

Table 4:- Regression test results with Z moderation variable

The coefficient of determination R square in the test results above shows a value of 0.484 or 48.40%. The results of this study indicate that the audit assessment variable by 48.40% by locus of control (X1), and auditor experience (X2) after the variable task complexity (Z). Meanwhile, the remaining 51.60% was taken by other variables outside the independent variables examined in this study.

Based on the results of the regression test after being reliable with the variable task complexity (Z), the following mathematical equation can be compiled.

$$Y = 2,385 + 0,003X1.Z + 0,116X2.Z + e \dots (2)$$

It is known that the locus of control variable (X1) is moderated by task complexity (Z) and the probability value is 0.966. The probability value is greater than 5% ($0.966 > 0.50$), so partially the locus of control variable (X1) is moderated by the complexity of the task (Z) has a significant effect on audit judgment (Y). The coefficient value for the interaction of the locus of control variable moderated by the complexity of the task has a positive value of 0.003. This means that the higher the complexity of the task (Z), the higher the influence of locus of control (X1) on the resulting audit judgment. Because the probability value is greater than 5% ($0.966 > 0.50$), it means that locus of control (X1) on audit judgment (Y) which is moderated by the complexity of the task (Z) has no effect. This indicates that the variable task complexity (Z) weakens the influence of locus of control (X1) on audit judgment (Y).

While the auditor experience variable (X2) is moderated by task complexity (Z), the probability value is 0.026. The probability value is smaller than 5% ($0.026 < 0.50$), so partially the auditor experience variable (X2) moderated by the complexity of the task (Z) has a significant effect on audit judgment (Y). The coefficient value for the interaction of the auditor experience variable moderated by the complexity of the task has a positive value of 0.116. This means that the higher the complexity of the task (Z), the higher the effect of the auditor's experience (X2) on the resulting audit judgment. This indicates that the variable task complexity (Z) strengthens the effect of auditor experience (X2) on audit judgment (Y).

V. DISCUSSION

A. Locus of Control Has a Significant Effect on Audit Judgment

The results of testing the hypothesis indicate that the proposed hypothesis 1 is accepted. Thus the hypothesis which states that locus of control has a significant effect on audit judgment empirically can be proven. In this case also obtained a positive direction. These findings indicate that the locus of control significantly affects the audit judgment at the Inspectorate of West Sulawesi Province. These results prove that the auditor in determining audit judgment effectively is strongly influenced by the auditor's personal view. One of the factors that can affect the ability of auditors to determine audit judgment is type X (external locus of control) and type Y (internal locus of control) auditors. This means that the higher the locus of control will increase the auditor's personal view in determining the audit judgment effectively.

Based on the respondent's assessment of the locus of control variable, the locus of control variable is in the high category (table 5.4). The indicator that has the highest average value of the locus of control variable is shown by the first indicator, namely internal locus of control. This condition is shown from the statement in general that the auditors can do their job well if it is supported by good planning and the auditors make serious efforts so that the auditors get the desired or expected results as previously planned. This must be maintained and is expected to increase the internal locus of control owned by the Inspectorate of West Sulawesi Province so that it will increase the auditor's personal view in determining the audit judgment effectively. In addition, auditors who have internal locus of control are considered to be more responsible for the results of their actions, so that the judgment they make is better and can be accounted for.

The results of this study are in line with attribution theory which explains a person's behavior. This theory refers to how a person explains the causes of the behavior of others or himself caused by internal and external parties (Fritz Heider, 1958). Auditor behavior during the audit task can be determined by internal causes in the form of internal locus of control. This means that, internal locus of control is more likely to be responsible for the results and actions or behavior towards themselves. Therefore, a person with an internal locus of control is more responsible for his actions.

The results of this study are in line with previous research conducted by Raiyani and Saputra (2014) and Christanti (2017) who suggest that locus of control has an influence on audit judgment. This means that the higher the locus of control will increase the auditor's personal view in determining the audit judgment effectively.

The results of this study are in line with previous research conducted by Raiyani and Saputra (2014) and Christanti (2017) who suggest that locus of control has an influence on audit judgment. This means that the higher the locus of control will increase the auditor's personal view in determining the audit judgment effectively.

B. Auditors' Experience Has a Significant Effect on Audit Judgment

The results of testing the hypothesis show that hypothesis 2 is accepted. Thus the hypothesis which states that the experience of auditors has a significant effect on audit judgment empirically can be proven. In this case also obtained a positive direction. These findings indicate that the auditor's experience significantly affects the audit judgment at the Inspectorate of West Sulawesi Province. These results prove that the more practice the auditor has, the greater his ability to remember mistakes and be more selective with relevant information so that the more effective the auditor is in making audit judgments.

Based on the respondent's assessment of the auditor experience variable, it shows that the auditor experience variable is in the high category (table 5.5). The indicator that has the highest average value of the auditor experience variable is shown by the second indicator, namely the number of audit tasks. This condition is shown from the statement that the auditor who has many audit tasks will require accuracy

and thoroughness in completing them so that the tasks faced by auditors will provide opportunities to learn from failures or successes that have been experienced but errors in collecting and selecting evidence and information can hinder the process of completing work. This must be maintained and is expected to increase the experience of auditors at the Inspectorate of West Sulawesi Province so that it will increase their ability to remember mistakes and be more selective with relevant information so that the auditors are more effective in making audit judgments. In addition, the higher the auditor's experience, the greater his expertise in predicting and detecting fraud so that it can affect the judgment taken by the auditor.

The results of this study are in line with cognitive theory which assumes that it can be used to examine how auditors make judgments based on their experience and expertise in carrying out audit tasks. Every time the auditor conducts an audit, the auditor will learn from previous experience, by understanding and increasing accuracy in conducting the audit. The auditor will integrate his audit experience with the knowledge he already has. This process of understanding and learning is the process of increasing auditor expertise, such as increasing audit knowledge and increasing the ability of auditors to make effective audit judgments.

The results of this study are in line with previous studies conducted by Margaret and Raharja (2014), Praditaningrum (2012), and Pasanda (2013) which suggest that the experience of auditors has an influence on audit judgment. This means that the more experience an auditor has, the higher the auditor will be in making an effective audit judgment.

C. Task complexity has an effect on moderating locus of control on audit judgment

The results of testing the hypothesis show that the proposed hypothesis 3 is rejected. Thus the hypothesis which states that task complexity can moderate the effect of locus of control on audit judgment cannot be proven empirically. In this case also obtained a positive direction. These findings also indicate that task complexity does not significantly weaken the influence of locus of control on audit judgment at the Inspectorate of West Sulawesi Province. This proves that auditors who have high task complexity will not affect the locus of control possessed by the auditor's personal view in determining audit judgment effectively. With the meaning that, after the variable task complexity interacted with the locus of control, the resulting effect on audit judgment was weaker than before this variable interacted.

In the theory of attribution, it is explained that a person's behavior is determined by internal causes (dispositional attribution) and external causes (situational attribution). The auditor's behavior during the audit task can be determined by external causes in the form of task complexity. External causes tend to refer to aspects of individual behavior, namely the pressure of certain situations or circumstances that will have an influence on individual behavior. Therefore, someone with the complexity of the task will exert pressure on his individual behavior. The complexity of the

task is actually an individual characteristic that exerts pressure from within a person to continue to improve audit judgment effectively. This theory directs that the complexity of the task is able to put pressure on someone to increase locus of control so that it can increase the results of effective audit judgment.

Based on the theory, task complexity should strengthen the influence of locus of control on audit judgment because the implementation of the difficulty level of the task and the structure of the task supports the realization of an increase in audit judgment effectively. However, the results of this study failed to prove the complexity of the task as a good moderator in explaining the effect of locus of control on audit judgment. This means that this hypothesis is rejected because the reality in the field shows that the perspective of the respondent, in this case the auditor of the Inspectorate of West Sulawesi Province, has optimized the locus of control by the auditor by increasing the auditor's personal view in determining the audit judgment effectively, but the complexity of the task is still less than optimal.

The thing that is considered to affect this hypothesis is rejected, namely the descriptive statistics of respondents on the variable task complexity, showing that the variable of task complexity is in the high category (table 5.6). The first indicator is the difficulty level of the task. This condition is indicated by the statement that it is always clear to the auditor which task to do so that the auditor can always clearly know that a task has been completed, but there are reasons why the auditor must do every type of task (from the various tasks that exist) so that it is not clear to auditors. This explains that although the locus of control owned by the auditors of the Inspectorate of West Sulawesi Province is high and very good, the level of difficulty of the task of the auditors of the Inspectorate of West Sulawesi Province is still very high. As in the theory of attribution, it explains that a person's behavior can be influenced, one of which comes from the internal and external attributes of the individual. Locus of control is an internal attribute in an individual, while task complexity is an external attribute in an individual. The complexity of the task which is still very high, in this case the level of difficulty of the task which is owned by the auditors of the Inspectorate of West Sulawesi Province, cannot influence the locus of control in increasing the auditor's personal view in determining the audit judgment effectively. This is considered to be the cause so that the variable task complexity does not moderate the effect of locus of control on audit judgment.

D. Task complexity has an effect on moderating locus of control on audit judgment

The results of hypothesis testing indicate that the proposed hypothesis 4 is accepted. Thus the hypothesis which states that task complexity can moderate the effect of auditor experience on audit judgment is empirically confirmed. In this case also obtained a positive direction. These findings also indicate that task complexity can significantly strengthen the effect of auditors' experience on audit judgment at the Inspectorate of West Sulawesi Province. This proves that the auditor who has high complexity, the more practice the audi-

tor has, the more his ability will be to remember mistakes and be more selective with relevant information so that the more effective the auditor is in making audit judgments. With the meaning that, after the variable task complexity interacted with the auditor's experience, the resulting effect on audit judgment was stronger than before this variable interacted.

Based on the respondent's assessment of the task complexity variable, it shows that the task complexity variable is in the high category (table 5.6). The indicator that has the highest average value of the task complexity variable is shown by the first indicator, the difficulty level of the task. This condition is indicated by the statement that it is always clear to the auditor which task to do so that the auditor can always clearly know that a task has been completed, but there are reasons why the auditor must do every type of task (from the various tasks that exist) so that it is not clear to auditors. The difficulty level of the task is the amount of information that varies so that it has an impact on the auditor. However, with the experience of the task auditors faced, it will be easier to improve their ability to remember mistakes and be more selective about relevant information so that the auditor will be more effective in making audit judgments. This means that the complexity of the auditor's duties can encourage the auditor to improve his experience in remembering errors and being more selective with information.

In the theory of attribution, it is explained that a person's behavior is determined by internal causes (dispositional attribution) and external causes (situational attribution). The auditor's behavior during the audit task can be determined by external causes in the form of task complexity. External causes tend to refer to aspects of individual behavior, namely the pressure of certain situations or circumstances that will have an influence on individual behavior. Therefore, someone with the complexity of the task will exert pressure on his individual behavior. The complexity of the task is actually an individual characteristic that exerts pressure from within a person to continue to improve audit judgment effectively. This theory directs that task complexity can be used as a tool in improving the quality of work results, namely pressure (Hasnidar, 2018). With complex and varied tasks, it will help auditors better understand the tasks they are doing so as to produce better audit judgment.

The results of this study contradict previous research conducted by Ayudia (2015), Miftarahman, et al (2012), and Andryani, et al. (2013) which suggested that task complexity did not moderate the effect of auditor experience on audit judgment. However, this study found a novelty, namely that the complexity of the auditor's task could encourage the auditor to increase his experience in remembering mistakes and to be more selective with relevant information so that the auditor's more effective in making audit judgment. This means that task complexity moderates the effect of auditor experience on audit judgment.

To the best of the researcher's knowledge, there is no literature or research that specifically addresses the com-

plexity of the task to moderate the effect of the auditor's experience on audit judgment. But at least this research has indicated that there is a moderating effect and can be the basis for further researchers.

VI. CONCLUSION

This study was conducted on 40 auditors from the Inspectorate of West Sulawesi Province. The final data consisting of 36 responses is then used to test the proposed hypothesis. This study found that locus of control has an effect on audit judgment. This means that the higher the locus of control, the higher the audit judgment. Furthermore, the auditor's experience affects the audit judgment. This means that the more experience the auditor has, the more effective the auditor will make the audit judgment. However, the complexity of the task cannot moderate the locus of control on audit judgment, while the complexity of the task moderates the experience of the auditor on the audit judgment.

REFERENCES

- [1]. Ahyani, Nisma, Novita Weningtyas Respati dan Chairina. 2015. Pengaruh Locus Of Control, Kompetensi, dan Kompleksitas Tugas Terhadap Audit Judgment. JSAL. Vol. 2, No. 1.
- [2]. Alamri, Fitria, Grace B. Nangoi dan Jantje Tinangon. 2017. Pengaruh Keahlian, Pengalaman, Kompleksitas Tugas Dan Independensi Terhadap Audit Judgment Auditor Internal Pada Inspektorat Provinsi Gorontalo. Jurnal EMBA Vol.5 No.2 Juni 2017,593 – 601.
- [3]. Andryani, Hazra, Endar Pituruningsih, dan Lalu M. Furkan. 2019. Pengaruh Tekanan Ketaatan, Keahlian Audit Dan Pengalaman Audit Terhadap Audit Judgment Dengan Kompleksitas Tugas Sebagai Pemoderasi. Jurnal Riset Akuntansi Aksioma Vol. 18 No. 2.
- [4]. Ayudia, Saydelia. 2015. Pengaruh Tekanan Ketaatan, Pengetahuan Dan Pengalaman Auditor Terhadap Audit Judgment Dengan Kompleksitas Tugas Sebagai Variabel Moderating (Studi Empiris pada KAP Pekanbaru, Padang dan Medan). Jom FEKON Vol.2 No.2.
- [5]. Christanti, M.P., dan A.A.N.B Dwirandra. 2017. Pengaruh Pengalaman Auditor, Locus Of Control, dan Pengetahuan Mendeteksi Kekeliruan pada Audit Judgment. E-Jurnal Akuntansi Universitas Udayana, Vol.18.1, Hal.327-357.
- [6]. Engko, C. dan Gudono. 2007. Pengaruh Kompleksitas Tugas dan Locus of Control terhadap Hubungan antara Gaya Kepemimpinan dan Kepuasan Kerja Auditor. JAAI Volume11(2).(h) : 105-124.
- [7]. Febrianti, Irma, Ria Nelly Sari dan Edfan Darlis. 2014. Pengaruh Pengetahuan Terhadap Audit Judgment dengan Kompleksitas Tugas dan Independensi Sebagai Variabel Moderating (Studi Pada Akuntan Publik di KAP Wilayah Sumatera). JOM FEKON Vol.1 no.2.
- [8]. Fitriani, Seni dan Daljono. 2012. Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, Pengetahuan dan Persepsi Etis Terhadap Audit Judgment. Diponegoro Journal Of Accounting. Vol.1, No.1, Hal. 1-12.
- [9]. Govindarajan, V.J. and Gupta, A.K. (1985). Linking Control Systems to Business Unit Strategy: Impact on

- Performance, Accounting, Organisations and Society, 10(1):51–66.
- [10].Hasnidar. 2018. Pengaruh Self-Efficacy, Tekanan Ketaatan, dan Independensi Auditor Terhadap Audit Judgment dengan Kompleksitas Tugas dan Moral Reasoning Sebagai Variabel Moderasi. Tesis. Univeristas Hasanuddin.
- [11].Herliansyah, Yudhi dan Meifida Ilyas. 2006. Pengaruh Pengalaman Auditor Terhadap Penggunaan Bukti Tidak Relevan Dalam Auditor Judgment. Simposium Nasional Akuntansi IX Padang.
- [12].Indah, Ruhiyat. 2017. Locus Of Control, Tekanan Ketaatan dan Kompleksitas Tugas Terhadap Audit Judgment. Jurnal Akuntansi Riset. Program Studi Akuntansi. Fakultas Pendidikan Ekonomi dan Bisnis Universitas Pendidikan Indonesia, 9 (2), 23-34.
- [13].Jamilah, Siti., Fanani., Zaenal Dan Chandrarin., Grahitata. 2007. Pengaruh Gender, Tekanan Ketaatan, Dan Kompleksitas Tugas Terhadap Audit Judgment. Proceeding SNA X Universitas Hasanuddin Makassar. AUEP-06.
- [14].Jiambalvo, J. and Pratt, J. 1982. Task Complexity and Leadership Effectiveness In CPA Firms. The Accounting Review. Vol. 57 No. 4 pp. 734-50.
- [15].Margaret, A. N dan Surya Raharja. 2014. Analisis FaktorFaktor yang Mempengaruhi Audit Judgment pada Auditor BPK RI. Diponegoro Journal of Accounting. Volume 3. Nomor 2. Tahun 2014. Halaman 1-13.
- [16].Maulana, Andi Irwan. 2018. Pengaruh Pemahaman Pengendalian Intern, Kredibilitas Klien, dan Skeptisme Profesional Auditor Terhadap Audit Judgment pada Kantor Akuntan Publik di Makassar. Tesis. Universitas Muslim Indonesia.
- [17].Miftarahman, Amir Hasan dan Andreas. 2018. The Effect Of Experience Audit, Auditor's Professionalism And Obedience Pressure On Audit Judgment With Task Complexity As Moderation (Study On BPK RI Riau Province Representative). Pkbis Jurnal, Vol.10, No.2.
- [18].Misbahuddin, Mursalim dan Muhammad Su'un. 2018. FaktorFaktor Yang Berpengaruh Terhadap Audit Judgment Pada Inspektorat Daerah Provinsi Sulawesi Selatan. Jurnal STIE Amkop Makassar. Vol 1 No. 2.
- [19].Pasanda, Erna. 2013. Pengaruh Gender dan Pengalaman Audit Terhadap Audit Judgment. Jurnal Akuntansi Multiparadigma, 4 (3): 330-507.
- [20].Pektra, Stacia dan Ratnawati Kurnia. 2015. Pengaruh Gender, Kompleksitas Tugas, Tekanan Ketaatan, Pengalaman Auditor Terhadap Audit Judgment. Ultima Accounting. Vol 7. No 1.
- [21].Peraturan Gubernur Sulawesi Barat Nomor 46 Tahun 2016 Tentang Tugas Dan Fungsi Inspektorat Provinsi Sulawesi Barat.
- [22].Praditaningrum, A.S. 2012. Analisis Faktor-faktor yang Berpengaruh Terhadap Audit Judgment (Studi pada BPK RI Perwakilan Provinsi Jawa Tengah). Jurnal Simposium Nasional Akuntansi XV. ASP-06.
- [23].Purwanti, Rini dan Khairani Siti. 2013. Pengaruh Pengalaman, Kemampuan Dan Pengetahuan terhadap Audit Judgment Yang Diambil Oleh Auditor (Kantor Akuntan Publik Di Kota Palembang). STIE MDP.
- [24].Putra, Pratama dan R. Rendra Okta. 2017. Faktor-Faktor Yang Mempengaruhi Audit Judgment Di Kantor Akuntan Publik Kota Surabaya. Journal Stiesia.
- [25].Putri, Febrina Prima. 2015. Pengaruh Pengetahuan Auditor, Pengalaman Auditor, Kompleksitas Tugas, Locus Of Control, Dan Tekanan Ketaatan Terhadap Audit Judgment. Jom Fekon. Vol. 2 No. 2.
- [26].Raiyani dan Saputra. 2014. Pengaruh Kompetensi, Kompleksitas Tugas dan Locus of control terhadap Audit Judgment. ISSN: 2302-8556, E-Jurnal Akuntansi Universitas Udayana 6.3 (2014):429-438.
- [27].Robbins, Stephen P. dan Timothy A. Judge. 2008. Perilaku Organisasi Edisi ke-12, Jakarta: Salemba Empat.
- [28].Ruky, Achmad S. 2011. Manajemen Penggajian dan Pengupahan untuk Karyawan Perusahaan. Jakarta : Gramedia Pustaka Utama.
- [29].Sabaruddinsah. 2012. Pengaruh Gender, Pengalaman Auditor dan Kompleksitas Tugas terhadap Audit Judgment. Universitas Islam Bekasi. <http://www.ejournal-unisma.net>.
- [30].Samudra, Ranita Irmanda Putri. 2017. Pengaruh Locus Of Control dan Skeptisme Profesional Auditor Terhadap Audit Judgment (Studi Empiris Pada Auditor Akuntan Publik Di Malang). Artikel Ilmiah Mahasiswa.
- [31].Sekaran, Uma & Bougie, Roger. 2016. Research Method for Business. A skill building Approach. Seventh Edition. Wiley.
- [32].Sekaran, Uma. 2000. Research Methods for business: A Skill Building Approach. Singapore: John Wiley & Sons, Inc.
- [33].Siagian, Rida MM, Hardi dan Al Azhar L. 2014. Faktor- Faktor Yang Berpengaruh Terhadap Audit Judgment (Studi Empiris Pada Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi Riau). JOM Fekon. Vol.1 No. 2.
- [34].Singgih, E.M., dan Bawono, I.R. 2010. Pengaruh Independensi, Pengalaman, Due Professional Care dan Akuntabilitas Terhadap Kualitas Audit. Simposium Nasional akuntansi XIII. Purwokerto.
- [35].Sofiani, Liana dan Elisa Tjondro. 2014. Pengaruh Tekanan Ketaatan, Pengalaman Audit, dan Audit Tenure terhadap Audit Judgment. Tax & Accounting Review. Vol. 4. No.1, 2014.
- [36].Wardani, Purna Rani. 2014. Pengaruh Tekanan Ketaatan, Pengetahuan, dan Pengalaman Audit terhadap Audit Judgment. Jurnal Akuntansi dan Bisnis.
- [37].Yendrawati, Reni dan Dheane Kurnia Mukti.2015. Pengaruh Gender, Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan, Kemampuan Kerja Dan Pengetahuan Auditor Terhadap Audit Judgment. Jurnal Inovasi dan Kewirausahaan Volume 4 No. 1, Januari 2015. Fakultas Ekonomi Universitas Islam Indonesia.
- [38].Yustrianthe. R. H. 2012. Beberapa Faktor Yang Mempengaruhi Audit Judgment Auditor Pemerintah. Jurnal Dinamika Akuntansi, Vol. 4, No. 2. Sekolah Tinggi Ilmu Ekonomi Y.A.I. Jakarta.