

Audit Judgment of Government Auditors: Study in Supreme Audit Institutions of Republic Indonesia South Sumatera Representative Office

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Abstract: Audit Judgment (AJ) is a personal judgment or the auditor's perspective in response to information and audit evidence will effect on the audit results of entity's financial statements. Behavioral aspect is one of the factors that affect to make AJ. This research aims to Determine the Effect of Gender (GEND), Obedience Pressure (OP), Task Complexity (TC), Experience (EXPE) and Knowledge (KNOW). The samples of this research are auditors in Supreme Audit Institutions (SAI) of the Republic of Indonesia representative South Sumatera. Type of data is primary data using questionnaires which distributed as 67 respondences, however only 58 questionnaires are processed. Data analysis used multiple regression linear method. This research shows that simultaneously GEN, OP, TC, EXPE and KWOW have a significant effect on audit judgment. Partially test found that EXPE has a significant effect on audit judgment while GEND, OP, TC and KNOW have not significant effect on AJ. This research was only done in the government auditors at SAI, so, this research cannot be generalized to all objects as limitations of this research.

Key words: Gender, obedience pressure, task complexity, experience, knowledge, audit judgment, limitations

INTRODUCTION

In the reform era, users of financial statements of local government are demand for transparency on the use of the budget in each organization of government activities. Financial statement users expect their financial reports are to be believed, reliably and correctly describe something that happened so that it can be used as a basis for decision making. Shape the government's response to the demands of the importance of financial management accountable and transparent characterized by the issuance of Government Regulation No. 71 year 2010 is concerning the government accounting standards.

The financial statements must be believed by SAP is relevant, reliable and free of material misstatement, the required audit services of an independent third party. Audit of government financial statements are conducted by SAI as mandated in the Act of 1945. In conducting the audit, an auditor must be professional. As a professional, the auditor would be required to adhere to professional responsibility. Professional obligation is not only providing an opinion on the fairness of the financial statements but is also responsible for the results of the audit. Therefore, the auditor should be cautious in carrying out its audit duties and establish judgment be given (Sofiani and Tjondro, 2014).

The auditor's judgment is made in evaluating the audit evidence related to risk, materiality, costs, benefits, and characteristics of the population size. An auditor should gather and evaluate evidence that will be used to support a judgment rendered where such evidence

provides a rational basis in the formation of judgment (Pasanda and Paranoan, 2013). AJ is a policy of the auditor in determining the results of the audit opinion regarding which refers to the formation of an idea, opinion or estimate of an object, event, status or other types of events.

In the National of Standard State Audit (NSSA), examiner should use professional judgment to determine the period to be taken into account the scope of the inspection work is required to understand the follow-up significant findings that affect the audit and the effect risk assessment and audit procedures in audit planning. Professional judgment is inherent in every stage of the audit from the planning and implementation of audit until reporting the results of the examination. Therefore, an auditor must be careful in determining the consideration due to an error in the statement of opinion may occur (Pasanda and Paranoan, 2013).

The cases of SAI judgment to be the public views concerning because it is considered the inappropriateness of giving opinions as the final results. Case related to the disruption of giving consideration in the SAI. Bekasi government officials charged with giving bribes as Rp 400 million to employees of the SAI in West Java. Bribes are given to provide the status of unqualified in the Audit reports of bekasi government in 2009. The SAI auditor makes consideration of reducing the sample in order to change the qualified to unqualified opinion. In addition there are still many areas that receive unqualified opinion but in fact the head of local government instead of corruption.

According to the Ombudsman of Republic of Indonesia representative of South Sumatra, SAI South Sumatra slows considered in conducting performance audits of corruption cases in the region of South Sumatra. The Ombudsman said there may be an audit of the case for nearly a year what problem with the performance of the SAI. Especially with the audit results of the cases of corruption in South Sumatra as no settlement has become the task of the SAI as a state institution in charge of the audit of state losses.

In NSSA also mentions that the auditors in carrying out their professional responsibilities and may face pressure or conflict of the audited entity, the various levels of public office and other parties that may affect the auditor's professional judgment. According Pasanda and Paranoan (2013) an auditor in making a judgment can be affected by many factors, both technical and non-technical. Aspects of individual behavior as one of many factors that influence the making AJ. factors that influence the perception of auditors in response and evaluate this information among other factors include KNOW, attitudes auditor to obtain and evaluate information such as pressure on the observance as well as the TC in conducting the examination.

Furthermore, GEND is one of the factors suspected to affect AJ. GEND is defined as auditor manner in response and evaluates the information received to make a decision. The findings of cognitive psychological research and marketing literature also mentions that the woman allegedly is more efficient and effective in processing information when the complexity of the task in decision making than men. This is in line with research Chung and Monroe (2001) stated that gender affect on the AJ.

In the audit process, the auditor is continuously faced with an ethical dilemma involving a choice between conflicting values. In these situations, the audited entity can influence screening process auditor and the auditor pressed to take actions that violate the standards of examination. This situation lead a auditor in conflict situation, where the auditor seeks to fulfill professional responsibilities but on the other hand are required to obey the orders of the audited entity or from his boss (Fitriani and Daljono, 2012). Auditors who feel under pressure will exhibit dysfunctional behavior by wrong doing. In accordance with the theory of X and Y, an individual who is under pressure from superiors and obedience of the audited entity is likely to be included in this type of X where they will take the safe road and being dysfunctional. They have not been able to act independency and still fear that the path that is not at risk. This will result in the auditor is not able to make a judgment with good and proper.

Auditor faced with the many task, diverse and interconnected between tasks with each other (partner and

Gudono, 2007). In addition to the many tasks, time and a limited number of inspectors who also adds to the complexity of the task at hand. According Yustrianthe (2012) the hassle and complexity of the work can encourage someone to commit errors in its work. These errors will result in incorrect decision or AJ of auditors. Theory X and Y also stated that when faced with a task of high complexity auditor will tend to fall into the type X. The auditor will have difficulty in completing his task. As a result, the auditor is not able to integrate the information into a good judgment.

To occupy the position and role of an examiner in SAI as junior team of auditors, senior team auditor, junior team leader, senior team leader, technical control and quality control takes some EXPE. The EXPE can be measured the length of auditor work and the number of tasks ever undertaken. The more variations in the type of work or the type of entity that audited, the auditor is considered more and more EXPE. The more EXPE in the field of an auditor, the auditor assessed as having more knowledge in identifying evidence or information that is relevant and not relevant to support the audit assignment includes making judgments (Yustrianthe, 2012). Some research on audit judgment has been made. Yustrianthe (2012) investigated the effects of GEND, OP, TC, EXPE on AJ. The results of the study, there is no influence of GEND and EXPE on AJ. However, there are significant OP and TC to AJ. Another study conducted by Chung and Monroe (2001) examines a research note on the effect of GEND and TC on AJ. Chung and Monroe (2001) declared GEND and TC have influence on AJ. Women considered more efficient and effective in processing information with complex tasks than men because women have the ability to differentiate and integrate key decisions. Subsequent research conducted by which examine the influence of GEND, OP and TC on AJ. The study states that GEND has no effect on AJ, OP has significantly affects AJ, TC has no effect on audit judgment. Inconsistency of the results of previous studies led to the need for research back to provide additional empirical evidence determinants of judgment. And the suggestions of previous studies to add knowledge variable as one of the factors that has affect on AJ.

KNOW can be acquired through formal and informal education. The level of KNOW of auditor is paramount importance that may affect the auditor in making decisions. With a high level of KNOW, the auditor will not only be able to complete the effectively of auditing process but also have a broader view on various things. With more and more KNOW held by auditors about the auditing field that they do and then the auditor will be aware of various issues in depth (Fitriani and Daljono 2012). Kusharyanti (2003) showed that the level of EXPE the same auditor does not determine or guarantee the KNOW of the same auditor. Over time, the level of

KNOW of auditors should be sharpened as a standard and the policy can be always changing. For example, in government accounting standards is originally cash basis, towards the accrual basis and regulation no. The 71 years 2010 regarding the accrual basis government accounting standards.

In general, an auditor must have KNOW of general auditing, functional area, computer auditing, accounting issues, industry specific, general KNOW and problem solving KNOW. Cloyd (1997) found that the level of KNOW a person can improve the quality of the work in the audit process. Based on the theory X and Y, Y individuals are always eager to go forward with achieving optimal performance. Auditor ambitions to go forward will continue to strive to increase their KNOW supporting its performance. So, the expertise and KNOW of the auditor will always develop and support the auditor's professional judgment. Mardiasmo (2009) says there are three main aspects that support the creation of good governance, namely monitoring, control and inspection. Given the important role of government auditors in creating good corporate governance, we need a good understanding of the AJ that will determine the quality of the audit.

Literature review

X and Y Theory by McGregor: Robbins and Judge (2013) write McGregor reveals two views of human beings is the theory X and theory Y. Individuals with type X which basically do not like the job, trying to avoid responsibility, lazy at work so they had to be forced by penalties to reach the goal. Individuals with type Y is not like work, unable to control himself in achieving its objectives, responsible and able to make innovative decisions. Auditors are included in this type of X if OP and TC can make the judgment is not appropriate. Auditors cannot perform his responsibilities as auditor, prefer to put safety above all the factors associated with the work, so that when the pressure obedience or face the complex task then they will tend to seek a safe way and behave even dysfunctional in making judgment. While auditors are categorized Y has a high sense of responsibility to behave professionally and objectively. Auditors will not be affected by the disruption that would undermine professionalism and will make a more precise judgment.

Audit judgment: According to Jamilah is a policy of AJ in determining the results of the audit opinion regarding which refers to the formation of an idea, opinion or estimate of an object, event, status or other types of events. Judgment is the behavior of the most influential in perceiving a situation where the main factors that influence it is materiality and what we believe to be the truth (Arum, 2008). In the international Standards on

Auditing (ISA) 200 states that "Professional judgment the application of relevant training, knowledge and experience, within the context provided by auditing, accounting and ethical standards, in making informed decisions about the courses of action that are appropriate in the circumstances of the audit engagement. Professional judgment is the application of EXPE and KNOW that are relevant in the context of auditing, accounting and ethical standards, in reaching the right decision in the situation or circumstances during the audit process. Jamilah defines the AJ as an ongoing process in the acquisition of information, the choice to act or not to act and receiving more information performed by the auditor.

AJ is very dependent on the auditor's perception of the situation. Auditor's judgment is a personal judgment or perspective auditor in response to information relating to liability and risk audits that will affect the results of the audit of financial statements of an entity. Auditor's judgment is regarding those relating to the evaluation of audit evidence to consider the risks, materiality, costs, benefits and characteristics of the population size. An auditor should gather and evaluate evidence that will be used to support a judgment rendered where such evidence provides a rational basis in the formation of judgment (Pasanda and Paranoan, 2013). Auditors judgment is inherent in each phase of the audit as consideration in evaluating audit evidence, considered in determining materiality, assessment of internal control systems, the determination of the level of risk, determining the audit strategy that is used, the determination of audit procedures performed, the assessment of going concern of the company and the reporting of opinion which will be provided by the auditor.

Tests of AJ are quite important because in the NSSA inspectors are required to use professional judgment in assessing the matters related to the examination. The more precise audit made by auditor's judgment it will be more precise results of the audit. There are still inconsistencies in the previous research on AJ in Indonesia. This is due to the auditor's judgment made is a subjective judgment of an auditor and is highly dependent on the individual's perception of a situation. Aspect of individual behavior is one of the factors that influenced the determination of judgment.

Gende: GEND is a concept analysis was used to identify differences in men and women from the point of non-biological such as social, cultural and psychological. GEND does not only mean the biological differences between men and women but more in terms of social and how they are in the face and process information received to carry out the work and make decisions (Yustrianthe, 2012). The findings of cognitive psychological research and marketing literature also

mentions that the woman is allegedly more efficient and effective in processing information when the complexity of the task in decision making than men. Women have demonstrated achievement in the last few years in higher education, especially, accounting and therefore have greater opportunities in staff positions, supervisors and owners in positions related to accounting. Yustrianthe (2012) states that gender is one of the factors affect on audit judgment assessed. This statement is supported by research Chung and Monroe (2001) states that the GEND has affect on AJ.

Obedience Pressure: (OP) is a condition in which an auditor is faced with a dilemma that involves the choice between conflicting values. Auditor tries to fulfill professional responsibilities but on the other hand required to obey the orders of the audited entity or from their boss (Fitriani and Daljono, 2012). This can happen for example if there is a boss who wants to do the manipulated the results of the audit, both because of the element of kinship, maintain the good name of the client or cooperation with certain parties. It will cause pressure on auditor themselves to obey or not to placate a client or boss. In addition to pressure from clients such as personal stress, emotional or financial auditor independence may also result in diminished and affect the quality of audits and the AJ (Kusharyanti, 2003).

Jamilah says that the subordinates were under pressure from superiors obedience can EXPE psychological changes from someone who behaves autonomic where he usually behaves independently into agent behavior. The pressure from the boss can also give a bad behavior such as missing professionalism. In other words, auditors who feel under pressure will exhibit dysfunctional behavior.

Task complexity: The complexity of the audit process was based on individual perceptions about the difficulty of a task audit. This perception raises the possibility that an audit task difficult for a person but it may also be easy for others (Restuningdiah and Indriantoro, 2000). The level of difficulty of task and the structure task are two aspects of the preparation of the complexity of the task. The level of difficulty of task is always associated with the amount of information about the job while the structure is associated with the clarity of information Jamilah. According Yustrianthe (2012) stated that TC encourages someone to commit errors in its work. These errors will result in incorrect decision or judgment of auditors. Jamilah said testing of the complexity of the task is important because doing audits are many tasks and face the complex issue. Jamilah suggests there are three fundamental reasons enough why the testing of the TC to an audit situation needs to be done. First, the complexity of this task is thought to significantly influence a person's

performance auditor. Second, the means and techniques of making certain decisions alleged to have been conditioned in such a way as researchers understand the complexity of the task singularity audit. Third, understanding of the complexity of a task to help the management team audit companies find the best solution for staff audit and audit tasks.

Experience: Audit EXPE is the EXPE of the auditor in auditing of financial statements in terms of both duration and number of assignments they have been done (Tjun *et al.*, 2012). EXPE can be defined as a process that can take a person to a pattern of the higher behavior. EXPE can provide an opportunity for someone to do the job better. The more experienced in the field of an auditor, the auditor assessed as having more KNOW in identifying evidence or information that is relevant and not relevant to support the audit process includes determines of auditors judgments (Yustrianthe, 2012).

Knowledge: According Mardisar and Ria the auditor's KNOW will influence the way auditors complete a job. Auditors would be able to get the job done effectively if they are supported by their KNOW. In detects an error, auditor must be supported by the KNOW of what and how the error occurred (Tubbs, 1992). In general, auditor must have KNOW of general auditing, functional area, computer auditing, accounting issues, industry specific, general KNOW and problem solving KNOWe. Cloyd (1997) found that level of KNOW a person can improve the quality of the work.

KNOW can be acquired through formal and informal activities. The level of KNOW of auditors should be sharpened as a standard and the policy can be always changing. For example, government accounting standards originally is cash basis, towards the accrual basis and regulation number 71 year 2010 regarding the accrual basis government accounting standards. Additionally KNOW can be acquired through training followed by an auditor.

Hypothesis development

Influence of gender on audit judgment: According to Chung and Monroe (2001) women are relatively more efficient than men. In addition women have a sharper memory to new information than men and so does the ability to process information bit sharper. Research Chung and Monroe (2001) stated that gender affects the judgment made by the auditor. Based on the description, it can be formulated H₁ as GEND has effects on AJ.

Effect of obedience pressure to audit judgment: In carrying out its functions, the auditors often have conflicts

of interest with management. Management wants its performance appears to work with the intent of creating the award. To achieve these objectives it is not uncommon to pressure management to the auditor that audited financial statements produced in accordance with the wishes of the client (Tjun *et al.*, 2012). According to Jamilah auditor in the presence of orders from above and pressure from clients to deviate from professional standards of junior auditors tend to obey the order.

In accordance with the theory of X and Y an individual who is under pressure from superiors and obedience of the audited entity is likely to be included in this type of X where they will take the safe ways and being dysfunctional. They have not been able to act independency and still fear that the path that is not at risk. This will result in the auditor is not able to make a judgment with good and proper. Based on the description, it can be formulated hypothesis 2 as OP has affects on AJ.

Effect of task complexity on audit judgment: The complexity of the audit was based on individual perceptions about the difficulty of a task audit. According Yustrianthe (2012) the task complexity will lead someone to commit errors in its work. Those mistakes will lead to incorrect decisions and auditors judgment. The number of tasks performed by auditors with the limited time could be expected to affect the accuracy of the auditor in consideration. Chung and Monroe (2001) and Yustrianthe (2012) state that TC influence on AJ. Based on the description, it can be formulated hypothesis 3 as the TC has affects on AJ.

Effect of experience on audit judgment: According Yustrianthe (2012) experience is the length of time someone doing a job or task and include a person's skills and expertise. The more experienced auditors then will be more effective and efficient in performing its duties. Pasada and Paranoan (2013) and Arum (2008) state that experience influence on audit judgment. Based on the description, it can be formulated the hypothesis 4 as experience has effects on audit judgment.

Effect of knowledge on audit judgment: KNOW can be acquired through formal and informal education. Barry showed that the level of EXPE the same auditor does not determine or guarantee the KNOW of the same auditor. Over time, level of auditor's KNOW should be sharpened as a standard and policy can be always changing. Based on the theory X and Y, Y individuals are always eager to go forward with achieving optimal performance. Auditor ambitions to go forward will continue to strive to increase their KNOW supporting its performance. So, the expertise and KNOW of auditor will always develop and support auditor in making balancing of professional judgment. Based on the description, it can be formulated hypothesis 5 as KNOW has effects on AJ.

Theoretical framework: Task of the government auditor is to conduct an examination of the financial statements of the government and generate qualified opinion and is responsible for all the contents of the audit report. NSSA stated in the inspection auditor is responsible for the use of professional judgment in determining the scope and methodology, determining the testing and procedures that will be implemented inspection and report the results.

In professional judgment, there are factors that can affect it such as pressure obedience and complexity of the task. An auditor is required to do the job professionally but unavoidable in the world of work are working pressures ranging from superior pressure to the pressure of the audited entity. Besides the complexity of the task that much and limited time can also allow an auditor made a mistake in making a judgment. Previous studies also suggested that gender affects an auditor audit judgment. The findings of cognitive psychological research and marketing literature also mentions that the woman allegedly more efficient and effective in processing information when the complexity of the task in decision making than men.

Auditors are also required to perform multiple tasks, in addition to checking multiple accounts, the auditor is also required to check out some of the work unit their responsibility. This complexity of the auditor's task could trigger an error in setting the judgment. Therefore, it takes experience and knowledge of the auditor.

MATERIALS AND METHODS

Population and sample: According Sugiyono (2008) population is generalization region consisting of the object/subject that has certain qualities and characteristics, defined by the researchers to learn and then drawn conclusions. The population in this study is the external auditor of local government is the SAI representative office of South Sumatra. Based on data from SAI representative office of South Sumatra, numbers of auditors are 66 peoples. Samples according Sugiyono (2008) is a fraction of the number and characteristics possessed by this population. The sampling technique used was simple random sampling using criteria auditor who never carry out checks on the SAI. This technique is used for all auditor judgment in evaluating the evidence. By using Slovin method, the minimum required sample in this study as 57 peoples Fig. 1.

Definition and measurement of variables

Gender: According to Jamilah gender is a cultural concept that seeks to make a distinction in terms of roles, behavior, mentality and emotional characteristics between

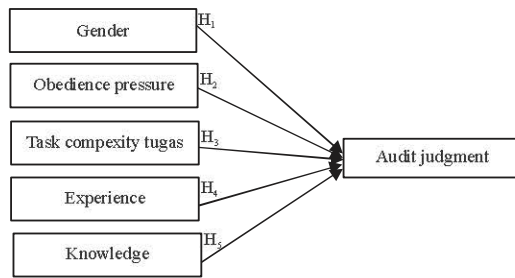


Fig. 1: Theoretical framework

men and women who thrive in the community. Gender can be divided into two categories: male and female. Gender is a dummy variable where 1 = male and 0 = female.

Obedience pressure: Pressure received by the auditors in the face of the boss and the client can show dysfunctional behavior. Clients can suppress the auditor to take actions that violate the standards of examination (Jamlah *et al.*, 2007). Obedience pressure measured by redevelop instruments used in research Jamlah using a linkage scale.

Task complexity: The task complexity based on individual perceptions about the difficulty of a task due to the limited capabilities and memory and the ability to integrate a problem shared by an in making decisions Jamlah. The task complexity is measured by redevelop instruments used in research Jamlah using a linkage scale.

Experiences: The more experienced in the field of an auditor, the auditor assessed as having more knowledge in identifying evidence or information that is relevant and not relevant to support the audit process includes determining of judgments (Yustrianthe, 2012). Experience is measured by the length of work as an examiner and the number of audit assignments. The experience is measured through the development of instruments of using the linkage scale.

Knowledge: Knowledge can be acquired through formal higher education and passed on to further education and informal activities. Science is continuing to grow and then an auditor must have a good knowledge. Knowledge is measured from the auditor's knowledge of auditing, accounting and other relevant knowledge through the development of instruments of Sila (2016) using the linkage scale.

Audit judgment: Auditor's judgment is a consideration when evaluating audit evidence. Audit judgment is a policy of in determining the results of the audit opinion

regarding which refers to the formation of an idea, opinion or estimate of an object, event, status or any other type of event Jamlah. Audit judgment as the dependent variable is measured through the development of instruments of Arum (2008), Susetyo (2009) and Jamlah using the linkage scale. However, illustrative cases and the questions used were modified to suit the conditions of public sector audit in this case the SAI.

Technique analysis

Descriptive statistics: Descriptive statistics provide an explanation regarding the minimum value, maximum value, average value (mean) and the standard deviation of the independent variables and the dependent. The coefficient of determination (Adjusted R^2)

The coefficient of determination measures strongest ability of the model in explaining the dependent variable. Coefficient of determination ranged from 0-1. The value of determination coefficient close to 0 indicates that the ability of the independent variables in explaining the dependent variable is very limited. Value close to 1 indicates that the information that is currently on the independent variables providing almost all the information needed to predict the dependent variable. To measure the contribution of the regression effect if more than two independent variables then uses adjusted R^2 (Priyatno, 2014).

Hypothesis testing: Hypothesis will be tested using multiple linear regressions. Multiple linear regression models can be termed as a good model, if the model qualifies assumption of normality and free of classical statistical assumptions, be it multicollinearity, autocorrelation and heteroscedasticity. Autocorrelation but not tested in this study because the data will be collected and processed a cross section not the data time series which is the cause of the autocorrelation (Arum, 2008). For a multiple regression model was formulated as follows:

$$AJ = \alpha + \beta_1 G + \beta_2 OP + \beta_3 TC + \beta_4 E + \beta_5 K + e$$

Simultaneous test/f-test (ANOVA): F-test was used to test the effect of independent variables jointly affect the dependent variable. Decision-making criteria would be selected if the significance <0.05 , then H_0 is rejected and if the significance of >0.05 , then H_a is accepted.

Partial test/t-test: T-test aims to determine the influence of each independent variable individually (partially) on the dependent variable. Decision-making criteria would be selected if the significance <0.05 , then H_0 is rejected, if the significance of >0.05 , then H_a is accepted.

RESULTS AND DISCUSSION

Descriptive statistics of research variable: Gender has a mean of 0.59 with a standard deviation of 0.50. Of the average value can be seen more men dominate the respondents in this study, a value of 1 for men as 34 people or 58.62% of the total respondents 58 people.

Obedience pressure has minimum value of 4 and a maximum value of 14. This variable has a mean of 8.74 with a standard deviation of 2.396. Pressure obedience has four indicator questions and has on average value of 8.74 can be seen that the average auditor answered questions with a score of 2 or disagree. This shows that the auditor will not obey orders from superiors or entity command to deviate from professional standards. They proved that it is able to be independent in their work.

Task complexity has a minimum value of 15 and a maximum value of 25. This variable has a mean value of 20.93 with a standard deviation of 2.293. Variable complexity of the task has five indicator questions. Of the average value of 20.93, it can be seen that the average auditor answered questions with a score of 4 or disagree. This shows that the auditor has the clarity of the tasks assigned and auditors have no difficulty about a task.

Experience has a minimum value of 22 and a maximum value of 35. This variable has a mean value of 28.43 with a standard deviation of 2.897. Variable experience has 7 indicator questions. On the average value of 28.43, it can be seen that the average auditor answered questions with a score of 4 or disagree. This shows that the auditors agreed to the statements in the questionnaire stating if the longer becomes examiner auditor will increasingly understand the face of an entity, the more aware retrieval of relevant information, the easier detection of errors and more easily search for cause mistakes. The standard deviation of experience is 2.897 that the highest standard deviation compared to other variable it shall mean the greater if the standard deviation and the more spread out the data samples from the average.

Knowledge has a minimum value of 19 and a maximum value of 30. This variable has a mean value of 24.45 with a standard deviation of 2.422. 6 indicator variables have knowledge questions. Of the average value of 24.45, it can be seen that the average auditor answered questions with a score of 4 or disagree. This shows that the auditor has good knowledge in the field of accounting and auditing in addition to the auditor always followed technical training to support their work.

Auditor's judgment has a minimum value of 20 and a maximum value of 30. This variable has a mean value of 24.05 with a standard deviation of 2.18. Variable audit judgment has 6 indicator questions. On the average value of 24.05, it can be seen that the average auditor answered questions with a score of 4 or disagree. This shows that

Table 1: Coefficient of determination

Model	R	R ²	Adjusted R ²	SE of the estimate
1	0.778 ^a	0.605	0.567	2.253401

b. Dependent variable: Audit Judgment (Y) processing data

through the cases given, the average auditor answered the statement with answers agree. The case consists of the evaluation of the audit evidence to cash checks, engineering and transactions relating to materiality.

Results of multiple regression analysis: Multiple regression analysis is used to determine the influence of the linear relationship between two or more independent variables and the dependent variable. Data independent and dependent variables in this study are an ordinal scale data. Therefore, to be analyzed by multiple linear regression method, the data raised to interval scale using Methods of Successive Interval (MSI). The result of data processing obtained multiple linear regression equation as follows:

$$AJ = 3.609 + 0.425G + 0.121CD - 0.28TC + 0.498E + 0.167K + e$$

Constant is as 3.609 means that if the variable gender, obedience pressure, the complexity of the task, experience and knowledge equal to zero, increasing audit auditor judgment taken by 3.609.

Gender variable coefficient is 0.425 means that any increase in the gender of one unit, it will increase the audit judgment amounted to 0.425 units, assuming other independent variables is fixed. Obedience pressure coefficient is 0.121 means that any pressure increase adherence by 1 unit, it will increase by 0.121 units of audit judgment assuming the other independent variables is fixed. Task complexity coefficient is -0.28 means that any increase in the complexity of the task by 1 unit, it will lower by -0.28 audit judgment unit assuming other independent variables is fixed. Experience coefficient 0.498 means that every experience is to improve the experience of one unit, it will increase by 0.498 units of audit judgment assuming the other independent variables are fixed.

Knowledge coefficient 0.167 means that any increase in the knowledge of one unit, it will increase by 0.167 units of audit judgment assuming the other independent variables are fixed. The coefficient of determination (adjusted R²). The coefficient of determination aims to find out how much ability of independent variables explains the dependent variable. Here, is the coefficient of determination (adjusted R²) as follows:

In Table 1, it can be seen that the coefficient of determination (adjusted R²) of 0.567 or 56.7%, meaning that the independent variables gender, obedience pressure, task complexity, experience and knowledge can explain the dependent variable is the audit judgment 56.7% while the remaining 43.3% is explained by other variables not included in this study. According Priyatno (2014) for

Table 2: Result of simultaneous test (ANOVA)

Model	Sum of squares	df	Mean square	f-values	Sig.
Regression	403.628	5	80.726	15.898	0.000 ^a
Residual	264.046	52	5.078		
Total	667.675	57			

a. Dependent variable: audit judgment (Y) data processing

Table 3: Summarizing of multiple regression

Variable	Unstandardized coefficients (B)	t-values	Sig.	Description
Constant	3.609			
Gender	0.425	0.677	0.501	No significant
Obedience pressure	0.121	1.093	0.279	No significant
Task complexity	-0.280	-0.287	0.775	No significant
Experience	0.498	5.866	0.000	Significant
Knowledge	0.167	1.647	0.106	No significant

R: 0.778, F table: 2.393, R²: 0.605 sig. F: 0.000; F calculation: 15.898
 α : 0,05 data processing

regression with more than two independent variables used adjusted R² as the coefficient of determination. The value of adjusted R² also has advantages compared to using a value of R². Weakness in the use of any additional R² is an independent variable and then the value of R² will increase regardless of the level of significance of variables while the adjusted R² value can rise and fall based on the significance of the independent variables (Ghozali, 2009).

Hypothesis testing results

Simultaneous test/F-test (ANOVA): F-test is used to determine the influence the independent variable on the dependent variable. Tests are using a significance level of 0.05 and using the table Analysis of Variance (ANOVA). On the ANOVA obtained significance value of 0.000, so that, $0.000 < 0.05$, then H₀ is rejected. It can be concluded that the gender, obedience pressure, the complexity of the task, experience and knowledge together significantly affect audit judgment.

Partial test with t-test: This test is used to determine the influence of each independent variable on the dependent variable partially. Result of t test: the variable of gender has a significance value of 0.501, so $0.501 > 0.05$, then H₀ is accepted, so, it can be concluded that the partial gender did not significantly affect audit judgment.

The variable of obedience pressure has a significance value of 0.279, so $0.279 > 0.05$, then H₀ is accepted, so it can be concluded that the partial pressure of obedience does not significantly affect audit judgment. The variable of task complexity has a significance value of 0.775, so, $0.775 > 0.05$, then H₀ is accepted, so it can be concluded that the complexity of the task is partially not significantly affect audit judgment.

The variable of experience has a significance value of 0.000, so $0.000 < 0.05$, then H₀ is rejected, so it can be concluded that experience partially have a significant

effect on audit judgment. The variable of knowledge has a significance value of 0.106, so, $0.106 > 0.05$, then H₀ is accepted, so, it can be concluded that the partial knowledge does not significantly affect audit judgment. Highlights of the results of hypothesis testing can be seen in Table 2 and 3.

Effect of gender on audit judgment: The results of this study indicate that gender does not significantly affect on audit judgment which means that the gender differences between men and women with different variety of the nature and character of each individual audit no effect on the judgment made by the auditor men and woman. The results of this study are supported by the research of Jamilah, (Yustrianthe, 2012; Pasanda and Paranoan, 2013). The results of this research also proves that the cognitive psychological studies and marketing literature that states women are more efficient, effective and careful process information is not appropriate when compared to the current era. This is because both the auditor male and female auditors face the same demands of professionalism, considering the number of ethical problems that occur have an impact on the loss of public confidence in the audit profession.

A professional auditor will carry out duties in accordance with professional standards that have been established and are careful in doing their profession. Public confidence in the quality of the audit will be increased if the profession set standards of work and behavior that can implement effective business practices and continued to pursue a high level of professionalism. Each auditor should be professional in the audited financial statements because it has been understood the public accountant professional standards, so, they should be aware of and adhere to the professional standards (Dewi *et al.*, 2014). Professional attitude will make the performance of auditors can be trusted by the community. The dual role acquired by women also did not significantly affect the performance of women auditor's. It is more dependent on the commitment of each individual.

This shows that there is no difference in professionalism in determining of judgments between male and female auditor. Men and women are considered to have the same opportunities as an auditor with responsibility and the same feat anyway (Dewi *et al.*, 2014). Moreover as the development of the times, the existence of gender equality has always done so as to make it no longer limits a person's gender, men and women to get the desired career. The gender equality can change the mindset, the ability to match between gender and learning opportunities. The education and technical training required to make gender audit no significant effect on determining of judgment taken by the auditor in evaluating audit evidence.

Although, women have a dual role in society, this does not have influence in the cognitive processing of judgment. This means that the gender issue does not affect the accuracy of the judgment made by both men and women. However, contrary to the results of this study are conducted by Chung and Monroe (2001) which states that gender significantly affect audit judgment.

Effect of obedience pressure on audit judgment: The results of this study indicate that the stresses obedience does not significantly affect audit judgment which means that the pressure from superiors and entities to deviate from professional standards would not affect the auditor's judgment. The result of this research is supported by the research of Ratna (2015). It also suggests that in fact the auditors have the courage and be independent to disobey orders from superiors and desire entity if there is a command given is not right. Based on data obtained known to most respondents answered disagree. This happens because the respondent will not feel pressured to not follow orders from superiors and will not deviate from professional standards. They dare to take the risk of audit results they do and do not refer to the desire to deviate from the boss or client. They also dared to defy the orders of superiors and adhere to the professional standards.

In accordance to the basic values of SAI, namely Independence, Integrity and Professionalism, SAI is the only state institution in charge of examining the management and financial responsibilities of the country freely and independently. In performing its duties, the CPC uphold the independence, integrity and professionalism. In addition examiner or auditor in the CPC is the civil service that would basically difficult removed from office except in violation of laws and regulations, so, that they do not fear being cut out of the office when the boss is not the desires of the deviant.

This study is not consistent with research conducted by Jamilah. One reason is the difference in the object of research where the research was conducted in public accountant. Junior auditor at public accountant firms did not have the courage to disobey orders from superiors and the client's desire to move even though the instruction is not appropriate. Of course, few are willing to take risks to find another job and losing clients as a consequence against the orders of superiors and clients wishes improper that deviate from professional standards.

Influence of task complexity on audit judgment: The result of this study indicate the TC does not significantly affect AJ which means that in the face of many tasks and interrelated auditor can understand very well and do not get into trouble over the task to the task. The results of this study are consistent with research conducted by Jamilah and Zulaika (2006). This indicates the auditor was always a clear idea of the task can be completed.

Auditors have information relevant and clear so that it can integrate this information into a good judgment. Although, auditors are always faced with many tasks, varied and intertwined with each other but this will not affecting the auditor in determining of judgment. Auditors know how to resolve such a TC. Auditor to conduct an audit of guided, supervised and reviewed by supervisors and team leaders on judgment are made to meet quality control standards. In addition, guidelines and procedures to be performed in the audit process easier for the auditor to perform complex tasks. SAI itself has inspection standards have been set out clearly in the NSSA.

Although, the results are not significant when viewed in the direction of correlation, regression analysis showed a negative association with the AJ. This means that when an auditor increases TC, the quality of the judgment of auditor will decrease. In addition to the limitations of the human brain that is suspected to be the cause of the performance audit judgment decreases when the TC increase. However, this is not a problem because in doing the audit of financial statements conducted in groups or teams making it easier to resolve. Within the group itself there are the team leader junior and senior team leader. In the higher levels, the performance auditor guided, supervised and inspected by the technical controller and quality control.

In accordance with the theory of X and Y, the auditor who can do his job in a professional manner and not easily affected despite the audit tasks which tends to be complex. Auditor with type Y also has a good understanding of the purpose of the audit assignment, so, it remains to be professional in accordance with professional ethics and professional standards that apply. Despite facing hurdles in the task of the audit, the auditor can take a good judgment and audit quality. However, this study is not consistent with research conducted (Yustrianthe, 2012; Chung and Monroe, 2001). The study revealed the greater TC faced by an auditor, the greater the inaccuracy faced and ultimately errors of judgment made by the auditor may occur, whether intentional or not.

Effect of experience on audit judgement: The results of this study indicate that the EXPE has significantly affect AJ which means the existence of an influence in decision regards the evaluation of audit evidence by an experienced auditor with no EXPE. The result of this research is supported by the research of Arum (2008) and Pasanda and Paranoan (2013). The more EXPE, the auditor is more easily determine the opinion of the audit process. The more EXPE in the field of auditing may assist the auditor in understanding and solving problems. Whenever the auditor in conducting the audit, the auditor will learn from the EXPE of previous audits and improve the precision in the audit. So, the judgment is taken by the

audit would be more qualified auditor. Badjuri (2011) says the EXPE is a factor that affects the ability of the auditor's prediction and detection. The more EXPE possessed by the auditor will further enhance the expertise of auditors in carrying out their duties. The expertise and EXPE can affect the ability of the auditor's prediction and detection of fraud, so, as to influence the judgment made by the auditor.

The EXPE can provide an opportunity for someone to do the job better. The more EXPE a person's work, it will be more skilled in doing the job and the better way of thinking and attitude into action to achieve the goals set. In this research, the experience is not only measured by the length of work but by the number of tasks performed audit. The longer be inspectors, auditors will increasingly understand how to deal with an entity and getting to know the relevant information to take that into consideration in making a decision. The number of audit tasks carried out by the auditors showed that the auditor has matured in making of consideration, it will be more thorough and meticulous in solving the problem. However, this study is not consistent with research conducted by Yustrianthe (2012) and Susetyo (2009). Working period of time without offset by the type of audit work and the type of company being audited provide no guarantee of making the right judgment by the auditor.

Effect knowledge on audit judgment: The results of this study show that KNOW do not significantly affect AJ. This is because the auditor has sufficient KNOW in the field of accounting and auditing more stronger and more influential EXPE in making a judgment. If KNOW is not applied auditing process is less influence for the auditor. EXPE is the best teacher, it means that experience is a source of KNOW or EXPE is a way to acquire knowledge of truth.

Based on data obtained from the questionnaire can be seen most respondents answered agree the questions to the variable of KNOW on AJ. This means the auditor has good KNOW in their field but can still be improved in order that judgment is given more precise. Auditor education as 82.76% SAI auditors are graduates of accounting and a large part of them have got a professional degree accountants and CA. In addition they always follow technical training implemented in the SAI so that they are able to process or integrate evidence, data or information audit. However, if the auditor was faced with a case of judgment, KNOW gained from formal and informal education is not enough because it must be balanced with audit EXPE.

CONCLUSION

The study investigates the effects of GEND, OP, TC, EXPE and KNOW on AJ. The study was conducted on

auditors working in the Audit Board of the Republic of Indonesia South Sumatra province representative both senior and junior auditors. Based on the analysis of data and discussion, the conclusions of which may be obtained from the results of this study are as follows.

GEND differences between men and women auditors with different characters and the inherent nature of each individual does not affect the judgment taken. This is due to the demands of professionalism similar between men and women. In addition over the times, the existence of GEND equality has always done, so, as to make it no longer limits a person's gender, men and women to get the desired career.

Auditors have the courage to disobey superior orders or commands entity when it deviated from the professional standard. The pressure exerted by the top management is not affecting the consideration given by the auditor. Auditors remain independent in carrying out their duties in accordance with the basic values of SAI, namely independence, integrity and professionalism.

SAI have procedures, guidelines and standards that have been set out clearly, so, that the auditor can know clearly on the task of what he was doing despite the high complexity of the task it faces. Auditors also had no difficulty in performing tasks and can do a good job. EXPE possessed by the auditor will further enhance the expertise of auditors in carrying out their duties. The expertise and experience can affect the ability of the auditor's prediction and detection of fraud, so as, to influence the judgment made by the auditor.

SAI auditor has good KNOW capabilities in the field of accounting and auditing but if the KNOW but not applied in the less work it will give effect to the auditor so that when faced with a case of giving judgment, KNOW has to be balanced with the EXPE.

LIMITATIONS

This study has several limitations that need improvement and progression in the next research. Limitations of this study are: this study was conducted only on government auditor at the SAI representative of South Sumatra province so that research results cannot be generalized to all objects.

Instrument and questionnaires were used in this study was developed from previous studies. Other researchers can add a list of questions from other sources, so that, the questionnaire can be improved and adapted to existing conditions. The independent variables used in this study only tested the variables of non-technical factors, namely GEND, OP, TC, EXPE and KNOW. This study only used a questionnaire, so that in some cases there is subjectivity.

IMPLICATIONS

The results of this study provide empirical evidence that the judgment made by the auditor in evaluating audit evidence is influenced by GEND, OP, TC, EXPE and KNOW. The findings in this study can also be a foundation for further research, especially, for studies with similar topics to expand the information.

The implications of the research findings include two things, namely the theoretical implications and practical implications. The theoretical implication shows the influence of such factors as GEND, OP, TC, EXPE and KNOW of the government auditor. This prompted further research directions to better investigate specific matters that can affect the auditor's judgment that will affect the quality of the financial statement audit of local government. The practical implications of this research are expected to be a reference for the relevant parties to make policy in order to improve audit quality.

SUGGESTION

Based on the existing limitations in this study, it can put forward some suggestions that can be considered for researchers who want to do further research, namely.

Future researchers can conduct research in other provinces, so that, later results can be generalized to a broader scope, so as to strengthen the external validity. In addition, research can also be done in the Finance and Development Supervisory Agency and the Inspectorate of Government as the internal auditor of the government. Improving the reliability of the research instruments to improve and add to first questionnaires used in this study so that the validity and reliability are higher.

Adding other variables other than those used in this study as the variables of technical factors, namely the restriction the scope or timing of the audit, so as to further increase the coefficient of determination. For further research, it would be better if not just use the questionnaire but also interview or question and answer directly to the auditors in order to obtain better results.

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