

## The Effect of Obedience Pressure and Auditor Competence on Audit Judgment with Task Complexity as a Moderating Variable

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none"><li>○ Obedience Pressure;</li><li>○ Auditor Competence;</li><li>○ Audit Judgment;</li><li>○ Task Complexity.</li></ul>	<p><b>Purpose</b> - This study aims to obtain empirical evidence about the effect of Obedience Pressure and Auditor Competence on Audit Judgment with Task Complexity as a Moderating Variable.</p> <p><b>Design/Methodology/Approach</b> - This research uses quantitative research. This research was conducted using a questionnaire distributed to both internal and external auditors who work at the Public Accounting Firm (KAP) and regional companies on the island of Java. A total of 30 questionnaires were distributed via e-mail and whatsapp, each questionnaire distributed contained 30 statements to be answered by respondents. From the distribution of questionnaires conducted, 30 respondents were obtained who had provided answers. To get the results of this study, researchers used PLS SEM version 3.0.</p> <p><b>Findings</b> - The results of this study found that Obedience Pressure has a positive and statistically insignificant effect on Audit Judgment and Auditor Competence has a positive and statistically significant effect on Audit Judgment. The other findings are that Task Complexity does not strengthen the relationship between Obedience Pressure on Audit Judgment and Task Complexity does not strengthen the relationship between Auditor Competence on Audit Judgment.</p> <p><b>Research Limitations/Implications</b> - This study focuses on Audit Judgment and the factors that influence it. This study adds Task Complexity as a moderating variable. Where the authors believe this research is a study that presents the latest evidence of Task Complexity as a moderating variable that focuses on internal and external auditors who work at Public Accounting Firms (KAP) and companies located in the Java island area. Researchers add the task complexity variable as a moderating variable because, they want to know whether the complexity of this task can strengthen the relationship between compliance pressure and auditor competence on audit judgment or even not affect the relationship between the two variables.</p>
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## INTRODUCTION

Financial reports are mandatory for every company, both on a large and small scale, especially those that have gone public. Financial reports provide very important information for management who have the authority to make a company's business policy. The financial statements issued by the company are used as a material consideration in decision making by interested parties, both internal and external parties. In ensuring the quality of the financial

statements presented by the company, it requires the assistance of a public accountant who works at the Public Accounting Firm (KAP) to examine the financial statements. This is because the Public Accounting Firm (KAP) has the competence to carry out an assessment of financial statements so that it can provide the quality of the company's financial information appropriately and reliably. In addition, auditing is needed to assist management in exposing violations committed by employees or leaders of each division of the company, so that the losses incurred can be resolved immediately (Faisal and Sari, 2018; Melindawati et al., 2023).

Audit Judgment is a perception of the auditor's perspective or the auditor's personal judgment in responding to information that affects the documentation of evidence and making auditor opinion decisions on the results of financial statements (Wahyuni and Widaryanti, 2023). Audit Judgment is one of the steps in conducting an audit to achieve good performance. The better the resulting audit judgment, the maximum audit performance will be. If an auditor produces an incorrect Audit Judgment, it will adversely affect the accuracy of the final opinion on the fairness of the financial statements (Yusuf, 2018). An audit includes a complex process and requires several stages and considerations regarding which information is relevant and irrelevant because not all evidence is relevant to every audit decision while auditing financial statements. An auditor in making a judgment must be based on events experienced by an organization or company in the past, present, and future.

According to Law Number 5 of 2011 concerning Public Accountants (AP) explains that public accounting services are services that are used in economic decision making and have a broad influence in the era of globalization which has an important role in supporting a healthy, effective and efficient national economy and increasing transparency and quality of information in the financial sector. Services from public accountants who work at the Public Accounting Firm (KAP) are needed to assess whether the financial statements of a company or entity have been presented fairly and can be accounted for. Therefore, a financial report really needs an audit process (Publik, 2011).

In this study, choosing the Public Accounting Firm (KAP) as the place to be studied because, there are still many cases of fraud and manipulation of financial statements committed by people who have an interest in these financial statements, making the role of an auditor in a company very important and needed in the public, and is seen as an independent party in carrying out audits. Audit judgment is a perception of the auditor's perspective or the auditor's personal judgment in responding to information that affects the documentation of evidence and making auditor opinion decisions on the results of financial statements.

There are cases in Indonesia that indicate that there is an audit violation due to a public accountant's consideration in providing an opinion that does not reflect the actual condition of the company such as, Public Accountant (AP) Kasner Sirumapea regarding the audit of the financial statements of PT Garuda Indonesia (Persero) Tbk for the 2018 financial year. The Ministry of Finance imposed sanctions on Public Accountant (AP) Kanser Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang and Partners. The sanction given by the Financial Profession Development Center (PPPK), an institution under the Ministry of Finance, is in the form of a license suspension for 12 months through the Decree of the Minister of Finance No.312 / KM.1 / 2019. Hadiyanto, Secretary General of the Ministry of Finance said that "assessing that Kanser is not fully aware of Audit Standard (SA) 315 related

to identifying and assessing the risk of material misstatement through understanding the entity and its environment. The chancellor is considered unable to consider facts after the date of the financial statements as a basis for treatment, so that the audit is not in accordance with SA 500 and SA 560. The AP has not properly assessed the substance of transactions for accounting treatment activities related to the recognition of receivables and other income at the same time at the beginning. Second, the AP has not fully obtained sufficient audit evidence to assess the appropriateness of the accounting treatment in accordance with the substance of the transaction from the underlying agreement." ([CNN Indonesia.com, 2020](https://www.cnnindonesia.com)). This case illustrates the importance of the auditor's accurate assessment of an entity's financial statements. Even though the auditor has provided an assessment, of course there is still an opportunity for fraud in the preparation of financial statements. This can occur for several reasons such as the relationship between the audited and the auditor, as well as the lack of cooperation from interested parties.

Referring to this case, it shows the importance of the role of the auditor in carrying out audit procedures with accuracy and accuracy without cooperation between internal and external parties. With cases like this, the company needs to provide disclosure of audit evidence that will be used by auditors in providing evidence of audit results. The importance of management looking for auditors who are experienced in performing audit procedures by looking at the experience and competence of each auditor when handling cases, as well as independent auditors who are not susceptible to pressure from superiors or entities that can violate professional auditing standards. In this case, the auditor also needs to provide a going concern audit opinion which states whether the company can be said to be feasible or not to continue the business.

## LITERATUR REVIEW

### Attribution Theory

According to attribution theory, the process of how we determine the causes and motives for a person's behavior. This theory also explains that a person's behavior can be influenced by internal and external factors simultaneously. According to (Hanafi et al., 2022) attribution theory states that when individuals observe the behavior of others, they try to determine whether it is internally or externally caused. Internally caused behavior is behavior that is believed to be under the personal control of the individual himself in a conscious state, such as personality traits, awareness, and abilities. According to (A. R. Sari and Prijanto, 2022) it can be underlined that attribution theory suggests that individual behavior is influenced by internal factors and external factors. The causes of internal behavior are controlled by the individual's personality, while the causes of external behavior are the result of external influences, namely behavior formed due to the situation.

In the context of auditing, attribution theory is widely used by researchers to explain auditor judgment, job assessment, and decision making by auditors. Attribution relates to judgment and explains how an auditor behaves. Attribution theory explains the behavior of an auditor which can be influenced by various factors. Factors that can influence a person's behavior can be internal or external factors. Attribution theory has a close relationship with the behavior of auditors in providing their audit assessment of an entity's financial statements which are influenced by various factors. Factors that influence can be from outside the environment or

from within an auditor. External factors (from the environment) that can affect audit judgment as described are compliance pressure and task complexity. Meanwhile, internal factors (from within a person) that can affect audit judgment are auditor competence.

## **Audit Judgment**

According to (Abbas and Basuki, 2020:3) audit judgment is a personal judgment or auditor's perspective in responding to information that affects the documentation of evidence and making decisions on the auditor's opinion on an entity's financial statements. Audit judgment is the auditor's policy in determining an opinion regarding the results of his audit which refers to the formation of an idea, opinion or estimate about an object, event, status, or other type of event (Jamilah et al., 2007). Audit judgment consists of 3 dimensions (Sososutiksno and Gaspersz, 2023). The explanation of the dimensions of audit judgment is as follows:

### **1. Materiality Level**

Materiality level is the amount of value omitted or misrepresentation of accounting information given the surrounding circumstances that can cause changes in the judgment of those who rely on this information due to omissions or lack of information and misrepresentation (Ainirrohmah and Al-Ustadzi, 2024).

### **2. Audit Risk Level**

The audit risk level reflects how great the risk is that the auditor provides an inappropriate audit conclusion or fails to detect material errors in the client's financial statements (Sipahutar et al., 2023). Audit risk is the risk that occurs in the event that the auditor unknowingly does not modify his opinion as appropriate on a financial report that has material misstatement.

### **3. Entity Survival (Going Concern)**

Entity survival is the auditor's consideration of the company's ability to continue or the company's survival within a reasonable period of time. In conducting an audit, the auditor must assess whether the company has the financial ability to operate for a reasonable period of time. This consideration is important because if the auditor believes that the company will not continue, this could have a significant impact on the financial statements and the qualification of the auditor's opinion.

## **Obedience Pressure**

According to Milgrams in the book (D. R. C. Sari, 2018) obedience pressure is a decision that conflicts with attitudes, beliefs, and value because they feel irresponsible for the violations committed. This happens because they break the rules to obey the boss so that the boss is responsible for the mistakes they make. The influence of obedience pressure is usually experienced by a novice auditor, instructions from superiors to subordinates who have authority will be very influential to violate ethical standards and professionalism so that they cannot guarantee the truth in audit judgment. Pressure from superiors and audited entities can also have adverse effects such as loss of professionalism and loss of public trust and social credibility. In carrying out audit tasks, auditors are constantly faced with ethical dilemmas involving choices between conflicting values. Based on logic, if someone gets pressure from both superiors and entities, it can trigger symptoms of stress, thus creating the theory of

obedience pressure which can have an impact on the results of the judgment taken by the auditor. If there is no courage in an auditor and dysfunctional behavior in completing audit tasks, this will lead to a decrease in the quality of the audit judgment given. Obedience pressure consists of 2 dimensions (Sososutiksno and Gaspersz, 2023). The explanation of the dimensions of obedience pressure is as follows:

1. Understanding Auditor Professional Standards

Auditor professionalism is responsible for acting better than just fulfilling one's own responsibilities and the provisions of laws and regulations of society. Public accountants as professionals recognize responsibilities to society, clients, and fellow practitioners, including honorable behavior, even if it means self-sacrifice (Arens et al., 2011:105).

2. Morality

Morality is a way of life in which a person expresses, embodies and practices their beliefs about what is right and what is wrong. Usually, people tend to think that morality relates to various forms of behavior, namely certain actions or decisions that must be taken when facing a moral dilemma to commit a crime (Chairi et al., 2022).

### *Auditor Competence*

According to (Selfiani, 2024:20) auditor competence is the auditor's ability to apply his knowledge and experience in conducting audits so that auditors can conduct audits carefully, intuitively, and objectively. Auditor competence is a skill and ability in carrying out a job or profession. A competent person means a person who can carry out his job with good quality results. In a broad sense, competence includes mastery of knowledge, and skills which includes carrying out work or profession (Agoes, 2013:146). Auditor competence consists of 2 dimensions (Sipahutar et al., 2023). The explanation of the auditor competence dimensions is as follows:

1. Experience

Experience can be interpreted as a process that can lead a person to a higher pattern of behavior. Experience can provide opportunities for someone to do a better job. The more extensive a person's work experience, the more skillful he is at doing work and the more perfect his thinking patterns and attitudes in acting to achieve predetermined goals (Putri et al., 2015).

2. Knowledge

Knowledge is the ability of the auditor or accountant to master the audit field (analyzing the company's financial statements), knowledge is obtained through direct experience (considerations made in the past and feedback on performance) and indirect experience (education), the academic education that the auditor has undergone affects his audit judgment (Putri et al., 2015).

### *Task Complexity*

According to (Susanto, 2020:32) task complexity in conducting audits tends to be a task that faces many complex problems. Auditors are faced with tasks that are complex, numerous, different and interrelated with one another. Audit complexity is based on individual perceptions of the difficulty of an audit task. Task complexity is an individual's view of the difficulty of a task caused by limited certainty and memory and the ability to overcome



problems experienced by a decision maker (Putra and Rani, 2016). Task complexity consists of 2 dimensions (Annisa and Wiguna, 2023). The explanation of the dimensions of task complexity is as follows:

## 1. Task Difficulty Level

Task difficulty level is always associated with the amount of information about the task (Boynton et al., 2005a). Task difficulty is caused by the limited capabilities, and memory and ability to integrate problems that a decision maker has. The level of task difficulty is always associated with the amount of information about the task (Yendrawati and Mukti, 2015). If the auditor is faced with a task with high complexity, the auditor will have difficulty completing his task, as a result the auditor is unable to integrate information into a good judgment. The quality of the judgment produced will be lower.

## 2. Task Structure

Task structure is related to information clarity (Boynton et al., 2005b). Auditors are always faced with tasks that are many, different and interrelated with each other. Understanding the task structure can help auditors carry out their duties better, so that they can produce good audit judgment (Sipahutar et al., 2023). There is a lot of information that is inconsistent with events, meaning that the information becomes irrelevant resulting in a lack of synchronicity with the events that are being predicted. A good task structure will result in a good assessment and be structured in accordance with existing audit assessment standards.

## Hypotheses development

Obedience pressure explains the power that individuals have, where these individuals have the power to influence the behavior of other individuals with the orders they give. Obedience pressure is also the pressure obtained from superiors and audited entities. The difference in expectations between the audited entity and the auditor is what causes obedience pressure to occur. When the difference in expectations occurs, the audited entity will try to pressure the auditor to equalize its expectations. That way a conflict will arise between the auditor and the audited entity. When this conflict occurs, pressure from superiors arises. This superior pressure is in the form of an order to the auditor to deviate from the professional standards that have been determined. So based on this description, the following hypothesis can be proposed:

H<sub>1</sub>: Obedience Pressure negatively affects Audit Judgment.

Auditor competence is the ability or skill required to carry out a job based on skills, work attitudes and work knowledge. Auditor competence is one of the factors that can influence or motivate an auditor in making audit judgment. There are not standards governing audit judgment, therefore it requires high knowledge and a lot of experience in making good judgments. Competent auditors are auditors who have the ability, knowledge and skills to make judgments to make decisions about the audit results. The higher the knowledge and the more experience the auditor has, the better the auditor will be in making audit judgment. So based on this description, the following hypothesis can be proposed:

H<sub>2</sub>: Auditor Competence positively affects Audit Judgment.

Task complexity can be interpreted as the level of difficulty and variety of work, especially in the form of mental and psychological pressure on the person doing the work. Basically, high

task complexity will affect an auditor in producing a judgment, the more complex the task he faces, the resulting judgment will tend to be less good and less precise, because an auditor or other professional worker will definitely have difficulty producing something good and maximum when faced with a task with a high level of complexity. The existence of increasingly complex and complicated tasks in the audit process will result in a lower audit assessment and encourage an auditor to make mistakes in carrying out audit judgment (Ayudia et al., 2015). Tasks with a high level of complexity require relatively many innovations and audit considerations, while tasks with a low level of complexity require a relatively small level of innovation and audit judgment. When obedience pressure is associated with audit judgment, the higher the obedience pressure received by the auditor accompanied by the task complexity obtained by an auditor, it can strengthen the influence of obedience pressure on audit judgment. So based on this description, the following hypothesis can be proposed:

H3: Task Complexity does not strengthen the influence of Obedience Pressure on Audit Judgment.

Task complexity can be used as a tool in improving the quality of the results of a job. The existence of complex and diverse tasks will be able to help auditors better understand the tasks they are working on so as to produce better judgment. Task complexity can be overcome by knowledge and ability to solve problems that can be obtained from the auditor's experience in auditing. In compensating for complex and difficult tasks, an auditor needs to increase his audit ability with knowledge gained through formal education and experience in auditing. However, if the knowledge and experience of the auditor cannot compensate for these complex and difficult tasks, it will reduce the accuracy in providing judgment. So based on this description, the following hypothesis can be proposed:

H4: Task Complexity strengthens the influence of Auditor Competence on Audit Judgment.

## RESEARCH METHOD

This study uses a hypothesis to determine how Obedience Pressure and Auditor Competence affect the dependent variable Audit Judgment and Task Complexity as a moderating variable. Correlational studies are a type of investigation used in this study to find important variables related to the problem or important factors related to the problem. This research is always conducted outside the plan (Sekaran, 2007). Researchers use minimal intervention to determine the level of intervention. Primary data is the source of data used in this study. Primary data is obtained from the results of distributing questionnaires to respondents. This study uses a quantitative method that finds a significant relationship between the variables studied. To reach a conclusion, this study will provide an overview of the subjects studied through the values or scores given to respondents to answer questions in the questionnaire. This study uses a non-probability sampling design. For the implementation time, one (cross-section) is used with data analysis and hypothesis testing. This study uses internal and external auditors who work in Public Accounting Firms (KAP) and regional companies in Java as research subjects and the objects of research are Obedience Pressure and Auditor Competence as independent variables, Audit Judgment as dependent variables, and Task Complexity as moderating variables. The variables used in this study are as follows:

**Table 1. Operational Research Variables**

Type	Variable	Dimension	Source
Independent Variables	Obedience Pressure	1. Understanding Auditor Professional Standards	Gulo et al., (2021)
	Auditor Competence	2. Morality 1. Experience 2. Knowledge	Sipahutar et al., (2023)
Dependent Variables	Audit Judgment	1. Materiality Level 2. Audit Risk Level 3. Going Concern	Sososutiksno and Gaspersz, (2023)
Moderation Variables	Task Complexity	1. Task Difficulty Level 2. Task Structure	Gulo et al., (2021)

*Source: Processed Data (2024)*

Data analysis used in this study using the Partial Least Square (PLS) method. PLS is a Structural Equation Modeling (SEM) solution method which in terms of this research is more appropriate than other SEM techniques. The linear equation model in this regression is as follows:

$$AJ = \beta_0 + \beta_1 OB + \beta_2 AC + \beta_3 AJ + \beta_4 TC + \beta_5 OB * TC + \beta_6 AC * TC + \epsilon$$

Description: OB: Obedience Pressure; AC: Auditor Competence; AJ: Audit Judgment; TC: Task Complexity.

## RESULTS

### Respondent Demographics

In this study there are a total of 448 Public Accounting Firms (KAP) registered with Financial Services Authority (OJK), 199 Public Accounting Firms (KAP) located in Java, 5 companies located in Java, and 30 individual auditor's were selected as samples in this study. With 19 male and 11 female respondents, the majority of respondents were between 26-30 years old. Of these, 3 people have the last education of SMA/SMK equivalent, 18 people have the last education of bachelor (S1), 7 people have the last education of master (S2), and 2 people have the last education of doctoral (S3). In addition to respondents who have held their current positions for more than 20 years, the positions held by respondents include Finance, Accounting, and Tax Manager, Quality Management Representative, Senior Auditor, Manager Auditor, Audit Supervisor, Tax Consultant, Cooperative, and SME the majority of whom have between 1 and 5 years of work experience in their current positions.

### Normality Testing, Convergent Validity and Reliability Testing

The outlier test is an observation condition of a data that has unique characteristics that look very different from other data (Tileng, 2015). There are two criteria for assessing whether the outer model (measurement model) meets the convergent validity requirements for reflective constructs, namely outer loading >0.7 and Average Variance Extracted (AVE) >0.05, then the items on the variable are considered to have sufficient convergent validity (Hair J et al., 2014). All indicator loading factors have values above 0.70, so they can be declared valid.



On the other hand, convergent validity can also be measured by calculating each indicator on Average Variance Extracted (AVE). The requirement for calculating AVE is that if the AVE value is >0.5 then the item on the variable is considered to have sufficient convergent validity (Ghozali, 2016; Hair et al., 2011). Reliability is an assessment of the level of consistency between several measurements of a variable. One form of reliability is test-retest. A rule of thumb suggests that item-to-total correlations exceed 50 and inter-item correlations exceed 30. Cronbach's alpha with the second type of diagnostic measure is the reliability coefficient, which assesses the consistency of the entire scale. The generally agreed lower limit for cronbach's alpha is 0.70, although it may decrease to 0.60 in exploratory research.

## Hypothesis Test

Assuming that obedience pressure and auditor competence are moderators, this test uses moderated multiple regression analysis. The claim is that to achieve good judgment results on financial statements, an auditor needs to have an individual and professional attitude. However, an auditor must also have high understanding and knowledge in order to achieve the right judgment results. Therefore, obedience pressure and auditor competence cannot be independent variables independently, but can only work together with other independent variables, such as task complexity. The results of the calculation for hypothesis testing in this study, using the direct effect of the independent variable on the dependent variable and the moderating variable obtained as follows:

$$AJ = \beta_0 + \beta_1 OB + \beta_2 AC + \beta_3 AJ + \beta_4 TC + \beta_5 OB * TC + \beta_6 AC * TC + \epsilon$$

Table 2. T Test Results

Struktur Path	Hipotesis	Arah	Original Sample (O)	P Values
OB -> AJ	H <sub>1</sub>	-	0.071	0.711*
AC -> AJ	H <sub>2</sub>	+	0.707	0.003*
TC*OB -> AJ	H <sub>3</sub>	-	-0.070	0.792*
TC*AC -> AJ	H <sub>4</sub>	+	0.255	0.426*
R-Square (R <sup>2</sup> )			0.636	
Adj R-Square			0,560	

Significance Level 0.05

Source: SmartPLS Data Processing Results (2024)

Description: OB: Obedience Pressure; AC: Auditor Competence; AJ: Audit Judgment; TC: Task Complexity; OB\*TC: Moderasi Task Complexity pada Obedience Pressure; AC\*TC: Moderasi Task Complexity pada Auditor Competence.

## Explanatory

Based on the hypothesis testing, the results obtained that Obedience Pressure has an effect on Audit Judgment, the original sample results are 0.711 and the p-value is 0.711, meaning it is not significant  $0.711 < 0.05$ , then H<sub>1</sub> is rejected so that it can be stated that Obedience Pressure has a positive effect and is statistically insignificant on Audit Judgment. Auditor Competence

on Audit Judgment, the original sample results are 0.707 and the P-value is 0.003, meaning it is not significant  $0.003 < 0.05$ , then  $H_2$  is accepted, so it can be stated that Auditor Competence has a positive effect and is statistically significant on Audit Judgment. Obedience Pressure\*Task Complexity on Audit Judgment, the P-value results are 0.792, meaning it is not significant  $0.792 > 0.05$ , thus  $H_3$  is rejected, so it can be stated that Task Complexity does not strengthen the relationship between Obedience Pressure on Audit Judgment. The results of the hypothesis test on the influence of Auditor Competence\*Task Complexity on Audit Judgment, obtained a P-value of 0.426, meaning it is not significant  $0.426 > 0.05$ , then  $H_4$  is rejected, so it can be stated that Task Complexity does not strengthen the relationship between Auditor Competence and Audit Judgment.

## DISCUSSIONS

### **Obedience Pressure has a positive and insignificant effect on Audit Judgment**

This study shows that obedience pressure has an important role in audit judgment. This is in line with research (Anisa and Hendrawan, 2023; Sumanto and Rosdiana, 2019; Wulandari and Indriyanto, 2024) which provides results that obedience pressure has a positive effect on audit judgment. Obedience pressure arises when the expectations of the audited entity do not match the findings obtained by the auditor when carrying out his audit work, this is what causes the audited entity to pressure the auditor so that the results obtained can be in accordance with what the entity expects. Individuals who have power are a source that can influence the behavior of others with the orders they give. So, auditors tend to obey orders from superiors for fear of losing their jobs so that this can affect auditors in making audit judgment. This can show that an auditor who is pressured by superiors and clients will feel that he is given a big responsibility so that he will try his best in making judgments. Pressure is usually given to auditors so that auditors are more focused and careful in making judgments, therefore an auditor if he receives pressure from superiors and clients the results of the judgment made will be better, precise and of high quality. Obedience pressure can be measured by the desire not to fulfill the clients desire to behave deviating from applicable professional standards and will oppose the client for upholding professionalism, and will oppose the boss if forced to do things that are contrary to professional and moral standards. However, if an auditor who adheres to the ethics and standards of the auditor profession, will not be influenced by deviant pressure from superiors and agencies being examined. In carrying out their duties, auditors are constantly faced with ethical dilemmas that involve choices between conflicting values. This situation puts the auditor in a conflict situation, where the auditor tries to fulfill his professional responsibilities, but on the other hand the auditor is also required to comply with orders from superiors and the audited entity. So, the pressure to obey can have an impact on the judgment taken by the auditor.

### **Auditor Competence has a positive and significant effect on Audit Judgment**

This study shows that auditor competence plays an important role in audit judgment. This is in line with research (Ahyani et al., 2015; Sipahutar et al., 2023; Siregar and Fadjarenie, 2021; Yusuf, 2018) which shows that auditor competence has a positive effect on audit judgment. A competent person means someone who can carry out their work with good quality results. In working as an auditor, this competent attitude must be possessed by an auditor because they need to maintain professional knowledge and skills at the level required to ensure that clients

benefit from competent professional services. In general, experience in conducting the audit process can improve an auditor's ability to make better audit judgments. However, it should be remembered that the quality of audit judgment depends not only on the number of audits an auditor has conducted, but also on the quality of the individual's experience and reflective ability. Auditors who have high skills are auditors who have aspects such as good knowledge, experience, skills, and attitudes. When the auditor has a complex assessment task, a highly qualified auditor is needed, because a fluent and competent auditor certainly has good experience in general skills to handle and complete service tasks and audit matters, so that when making considerations it will be better and more precise. Because the auditor's competence consists of two indicators, namely experience and knowledge. With experience, an auditor can influence his professional judgment in assessing fairness when presenting financial statements, but it is important for auditors to remain careful and not let the auditor's experience prevent them from being able to make objective and critical assessments of the fairness of the presentation of financial statements. Competence is a requirement for an auditor to be able to carry out an audit assessment properly. Auditing is a risky job and has high responsibility because it is related to many parties, therefore the audit must be carried out by someone who is competent. A competent auditor has a high understanding and expertise, with that the auditor knows how to overcome obstacles and complete tasks properly and correctly, therefore competence is an important aspect that an auditor must have.

## **Task Complexity does not strengthen the relationship between Obedience Pressure to Audit Judgment**

The higher the task complexity obtained can affect the obedience pressure received by an auditor, then it will reduce or affect the low audit judgment produced. When the auditor faces a complex audit task with various complexities and confusion, coupled with the obedience pressure received from superiors or entities, the auditor must handle the audit task more carefully because the task complexity and obedience pressure received will affect the accuracy of the audit judgment produced. Auditors who can understand well the objectives of their audit performance results will be able to control themselves not to behave deviantly and are able to integrate problems even though they are faced with different task complexity. However, if an auditor does not know the clear objectives and intentions of his or her duties in carrying out the audit, the auditor will have difficulty and will behave dysfunctionally when faced with complex and complicated tasks and receive obedience pressure from both superiors and entities whose financial statements are being audited. Although based on the results of responses from several respondents, it was stated that obedience pressure would not affect the judgment produced by the auditor, but when the auditor faces a complex audit task, the judgment produced will decrease. Task complexity cannot moderate the relationship between obedience pressure and audit judgment because, high levels of task complexity can weaken the influence of obedience pressure on audit judgment. Pressure to obey superiors or audited entities can have an impact on the judgments made by auditors so that the ability to innovate needed to produce good judgment will decrease along with the increasing complexity of the tasks received by an auditor.

## **Task Complexity does not strengthen the relationship between Auditor Competence to**

## Audit Judgment

There is no standard governing audit judgment, so it requires auditors who have high knowledge and a lot of experience to make good judgments. Because, the high level of audit complexity can affect the behavior of auditors who tend to be dysfunctional, causing a decrease in the quality of audit judgment. The more complex the tasks faced by auditors, the lower the auditor's motivation in completing audit tasks. This causing a decrease in the quality of the audit judgment produced. If the task complexity is greater than the competence possessed by an auditor, it will trigger concerns about failure in completing the audit task. Although the task complexity possessed by an auditor is quite good in terms of existing competence, it is possible that it will produce a good audit judgment and could potentially reduce the quality of the judgment produced. If, the knowledge and experience possessed by an auditor cannot keep up with the complex and complicated tasks, it will reduce the accuracy in providing judgment.

## CONCLUSIONS

Based on the test results and research discussion, the following conclusions are obtained:

1. Obedience Pressure has a positive and statistically insignificant effect on Audit Judgment.
2. Auditor Competence has a positive and statistically significant effect on Audit Judgment.
3. Task Complexity cannot strengthen the relationship between Obedience Pressure to Audit Judgment.
4. Task Complexity cannot strengthen the relationship between Auditor Competence to Audit Judgment.

## *Theoretical Implications*

The results of this study are expected to add to the academic literature and can be used to develop a more comprehensive theoretical model in understanding the same problem. Such as, audit practice by producing audit judgment on auditors who work in public accounting firms (KAP) and companies. This study provides theoretical involvement by examining the relationship between variables such as compliance pressure and auditor competence as independent variables, audit judgment as the dependent variable, and task complexity as a moderating variable in internal and external auditors.

## Managerial Implications

This study produces findings that are useful for both internal and external auditors working in Public Accounting Firms (KAP) and Companies. High caution is needed in producing audit judgments. Because, when an auditor makes an audit judgment, the decision can have high and significant consequences for the audited institution. Moreover, from a managerial perspective, the audit process must be carried out independently, objectively, and professionally in order to provide financial statement information that can be trusted by interested parties. It is important for an auditor to ensure that all decisions and audit results are based on adequate evidence and carried out with high integrity. It is very important for auditors to communicate effectively with company management and other interested parties in order to convey audit findings clearly and discuss the managerial implications of audit judgments transparently.

## Policy Implications

The results of this research can help regulators to prevent audit errors, improve the quality of financial reporting, and create a better business environment with integrity. It is important for regulators to work with auditors, both internal and external, to utilize their audit research effectively and efficiently to achieve specific objectives.

## Research Limitations

The limitation of this study is that all research variables, namely the obedience pressure variable and the auditor competency variable as the independent variable, audit judgment as the dependent variable, and task complexity as the moderating variable measured using a questionnaire, so that the data obtained is the respondent's perception. Respondents obtained from the questionnaire were via e-mail and whatsapp, so that the questionnaire obtained was not guided in detail in filling it out. Therefore, it can have the possibility of respondents' subjectivity to the statements submitted in the questionnaire and also have problems waiting for confirmation from respondents. In addition, in sampling researchers need a lot of time due to limitations and association policies that do not allow to present all existing data.

## Suggestions for Further Researchers

Given these constraints, for further researchers the suggestion that can be given regarding this research is that further research needs to be conducted, because there is still limited research that integrates the context of audit judgment. By conducting qualitative research through in-depth interviews with internal and external auditors. And it is expected to create clusters in the form of grouping the year of establishment and the number of auditors at the Public Accounting Firm (KAP) and the Company, or can use different and more focused research objects, add independent variables and can add variety to respondent criteria.

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