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ANALYSIS OF FACTORS AFFECTING AUDIT JUDGMENT ON AUDITORS (Case Study at the Supreme Audit Agency / BPK of the Republic of Indonesia)

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INFO ARTIKEL

Analysis Of factors Affecting Audit Judgment On Auditors

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ABSTRACT

The purpose of this study is to analize factor – factor such as auditor experience and obedience pressure can be influence to audit judgment. The method of this research is quantitative research. The data used in this study are primary data by distributing questionnaires to BPK Jakarta. Data is processed using the help of SPSS 25.

The population in this study is an auditor who works at the BPK Jakarta. Questionnaires distributed as many as 202 questionnaires. The samples were selected by purposive sampling. The data analysis used methods to prove the hypothesis are classic assumptions test, multiple regression models.

This Study result that auditor experience has no effect on audit judgment, but obedience pressure has a significant impact on audit judgment.

Keywords: Auditor Experience, Obedience Pressure, Audit Judgment

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INTRODUCTION

In the digital era, few companies are trying to increase their companies' value, especially companies that need investors' capital. Companies should be able to present transparent and accountable financial reports. An independent public accountant should have checked financial reports. The financial statements have been in check is essential when the company had gone public on the stock market; this led to the need for independent audit services would be great.

The audit process itself is a cycle of classification and evaluation of document audits regarding company financial data carried out by a public accountant or auditor who has the expertise and integrity and is independent to present financial reports based on predetermined audit standards. Public accountants should have professionalism are excellent, objective, and does not have partiality. The auditor should issue opinions

following the audit evidence obtained and accountable manner and following auditing standards generally applicable.

In the process of giving the necessary opinion of judgment, that is, when auditors in performing their duties may take an appropriate audit, evidence can account for the truth. According to Mulyadi (2010), audit judgment is a provision of the auditor's policy to determine an opinion from the examination results obtained, guided by an idea, an estimate of an object, event, status, or another type of event. An auditor's objective to conduct an audit judgment is none other than to analyze the company's internal control, assess audit risk, and present uncertainties (Indarto & Ayu, 2011).

Audit judgment will influence an auditor to determine the opinion to be decided so that the company's honest attitude is needed to present its financial statements. Several auditors were subject to sanctions due to dishonesty in delivering reports. In 2018 the Ministry of Finance had provided administrative sanctions in the form of streamlining audit services for companies for one year to KAP Satrio Bing, Eny, and colleagues affiliated with Deloitte Indonesia due to violations of procedures audit. According to the results of the examination by the Financial Professional Development Center (PPPK), it stated that the KAP, while carrying out the audit procedures, was not following auditing standards for SNP Finance financial statements. Apart from the KAP Satrio Bing case, there was also a case with KAP SBE and colleagues subject to administrative sanctions due to their closeness to the senior engagement team members.

Some elements could affect audit judgment that an auditor experienced in auditing, auditor observance pressure, and the auditor's audit work complexity. The auditor's experience is perceived as important in making decisions and determining audit judgment. The auditor's expertise can reflect the auditor's capabilities in evaluating the company's condition to be audited.

Auditor obedience pressure is a condition of auditors implementing audit standards, which arise due to situations where the client instructs the auditor to conduct audits that do not follow the predetermined auditing standards. This condition will cause the auditor's audit judgment to be disturbed so that the auditor will issue a decision that is not synchronized with the audit evidence that has been selected.

Putri (2015) perform research about the influence of the auditor's knowledge, experience auditor, the complexity of the task, lucas of controls, and pressure observance of the audit judgment. It states that knowledge has a significant influence on audit judgment. The experience did not significantly influence the audit judgment, lucas of control has a considerable impact on audit judgment, and obedience pressure affects audit judgment. While Ariyantini et al. in 2014 also researched the effect of auditor experience, obedience pressure, and task complexity on audit judgment, which stated that auditor experience, obedience pressure, and task complexity had a significant effect on audit judgment.

Based on the information above, the writer will research the factors influencing the audit judgment on the case study auditors against the Supreme Audit Agency (BPK).

LITERATURE REVIEW

According to Elder et al. (2011), audit judgment is how an auditor views his perception in responding to information that will influence the auditor in providing an opinion on the company's financial statements, which refers to the phenomenon of the auditor's consideration.

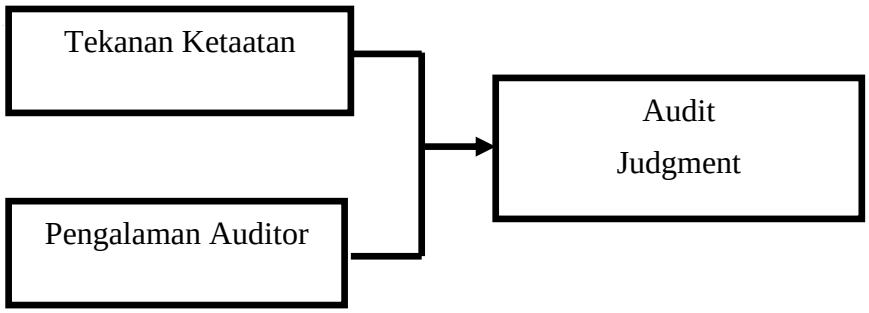
Audit judgment is influenced by several factors, namely auditor obedience pressure, gender, the complexity of the audit work, auditor experience, ethical perceptions, understanding of the code of ethics. (Fitriana, Kamaliah, & Susilatri, 2014).

Auditor experience is an auditor's process of developing a better mindset for an auditor's behavior. An experienced auditor will perform audit tasks with high technical expertise and implementation. (Singgih & Bawono, 2010). Factors that influence auditor experience are education, length of work, professional training. (Mulyadi, 2010).

According to Rivai & Sagala (2011), pressure for auditor obedience is the stress the auditors face for the ongoing work demands. Auditors face these pressures because of client demands that can deviate from auditor professionalism. Elements which can affect the pressure are accommodation, knowledge, age and family support, modification fa c tors environmental and social, and educational. (Mangkunegara, 2007).

From the description of the literature review, the theoretical framework is as follows :

Research Framework
Kerangka Penelitian



Based on the framework, the hypotheses that proposed are as follows:
H_1: Auditor's experience influences audit judgment
H_2: Obedience pressure influences audit judgment

METHODOLOGY

Population, Sample

The population used in the study is the auditor who worked at the Supreme Audit Agency (BPK), Engineering samples using *purposive sampling* that auditors selected a sample of appropriate based on the criteria set forth as an auditor.

Research variable

The variables that can be used in this research are:

1. Variable Independent
   a. Work experience
      The work experience indicator uses a questionnaire in the form of 5 (five) questions measured using a Likert scale. Namely for point 5 = more than 10 years, point 4 = 8 - 10 years, point 3 = 5 - 7 years, point 2 = 2 - 4 years, and point 1 = less than 1 year. And for cases that have been handled, it is also measured with a Likert scale, namely: point 5 = 15 times, point 4 = 12 - 15 times, point 3 = 8 - 11 times, point 2 = 3-7 times, and point 1 = less than two times the case.

   b. Obedience Pressure

Indicators of obedience pressure using a questionnaire in the form of 7 (seven) questions measured using a Likert scale, namely for point 5 = very supportive, point 4 = supporting, point 3 = neutral, point 2 = not supporting, and point 1 = very unsupportive.

2. Dependent Variable
   The dependent variable used is audit judgment. This variable indicator is measured by a number of 6 (six) questions using a Likert scale 5, namely point 5 = very supportive, point 4 = supportive, point 3 = neutral, point 2 = not supportive, point1 = very unsupportive.

Data Analysis Techniques

In this study, the data analysis used is quantitative analysis, including descriptions of respondents, data quality tests of classical assumptions, multiple linear regression analysis, and hypothesis testing. The indicator used in the research variable in the form of a questionnaire measured by a Likert scale will be processed using the SPSS 25 statistical tool.

Respondent Description

The respondent's description is a description of the sample information to be studied, including gender, age, length of service at the BPK, position or position occupied, years of service, and last education.

Data Quality Test

Data quality tests include:

Validity test

The validity test is carried out to test the research instrument's content, whether the research instrument used is correct or not. (Sugiyono, 2011). The validity test assessment indicator is measured by looking at the value of the Corrected Item. Total Correlation (r-count). Each question will be compared between r count and r table in the Pearson Product Moment r table. The total number of respondents in this study was 202 people, so the degree of freedom (df) used was n - 2 = 202 -2 = 200. If the two-way test significance value is 0.05, then the r table value is 0.1161. If r count > r table, then the questionnaire questions are declared valid and vice versa. (Sanusi, 2011).

Reliability Test

A reliability test is carried out to test the measuring instrument's consistency level when the same person uses the measurement tool at different times or different people simultaneously. The level of reliability, measured by the Alpha Crobach method, is calculated using an Alpha scale of 0-. Alpha size can be interpreted in the table below:

Table 1
Guidelines for Interpretation of Reliability Coefficients

Value Range	Interpretation of Reliability
0.80 - 1.00	Very high
0.60 - 0.80	High
0.40 - 0.60	Moderate
0.20 - 0.40	Low

Source: John Smith 2015: 140

Classic assumption test

The classical assumption test in this research consists of Normality Test, Multicollinearity Test, Heteroscedasticity Test.

Normality test

The test uses the criteria from the Kolmogorov-Smirnov test, namely:

a. The Kolmogorov-Smirnov test significance number sig. > 0.05 indicates normally distributed data.
b. The Kolmogorov-Smirnov test significance number sig. <0.05 indicates that the data are not normally distributed.

Multicollinearity Test

The multicollinearity test shows the Tolerance value and the opposite of the *Variance Inflation Factor* (VIF). This measure shows which other independent variables explain independent variables. Tolerance measures the variability of the selected independent variable that is not defined by other independent variables. Low tolerance equals high VIF values. In general, the cut-off values *are* as follows :

a. If the Tolerance value is > 10%, the VIF value is < 10. Then there is no multicollinearity between the independent variables in the regression model.
b. If the Tolerance value is < 10% and the VIF value > 10, then there is multicollinearity between the regression model's independent variables.

Heteroscedasticity Test

This test was performed to detect the presence or absence of heteroscedasticity by looking at the Scatterplot.

Linear Regression Analysis

The following equation can show linear regression analysis in this research:

$$Y = a + \beta_1 PA + \beta_2 TK + e$$

Information:

Y = Audit Judgment
a = Constant
β = Regression Coefficient
PA = Auditor Experience
TK = Pressure of Obedience
e = Error (annoying error)

Statistical Hypothesis Test

Hypothesis testing aims to answer the problem formulations that have been formulated in Chapter 1, this test carried out using:

1. Partial test (t-test)

The t-test aims to partially determine the significance level between the independent and dependent variables by assuming other independent variables are considered constant. The t-test indicators are as follows :

- If the profitability rate < 0.05 at α = 5%, then there is a significant influence between the independent variable (X) and the dependent variable (Y)
- If the profitability rate is > 0.05 at α = 5%, then there is no significant influence between the independent variable (X) on the dependent variable (Y)

The t-test was conducted to determine the effect of all variables partially on audit *judgment*. The hypothesis formulated is:

H_1: Experience influential auditor on audit *judgment*

H_2: Pressure obedience affects audit *judgment*

RESULTS AND DISCUSSION

This research was conducted at the Republic of Indonesia's Supreme Audit Agency (BPK), located at Jalan Jenderal Gatot Subroto number 31, Central Jakarta, 10210.

Respondent Description

In this study, Respondents were BPK RI auditors who served as quality controllers, technical controllers, the chairman of the senior auditors, the chairman of the general auditors, senior auditors, and junior auditors.

Jenis Kelamin :		
1. Pria	133	65,85%
2. Wanita	69	34,15%
Total	202	100%
Umur		
1. 20-30 tahun	19	9,41%
2. 31-40 tahun	112	55,45%
3. 41-50 tahun	65	32,17%
4. > 50 tahun	6	2,97%
Total	202	100%
Kedudukan di BPK		
1. Pengendali Mutu	1	0,50%
2. Pengendali Teknis	22	10,89%
3. Ketua Tim Senior	31	15,35%
4. Ketua Tim Yunior	36	17,82%
5. Anggota Tim Senior	70	34,65%
6. Anggota Tim Yunior	42	20,79%
Total	202	100%
Pendidikan Terakhir		
1. D3	2	0.99%
2. S1	111	54.95%
3. S2	88	43.56%
4. S3	1	0,50%
Total	202	100%
Lama Masa Kerja di BPK		
< 1 tahun	1	0,50%
1-5 Tahun	16	7,92%
6-10 tahun	71	35,14%
>10 Tahun	130	64,35%
Total	202	100%

Based on the table above, it can be concluded that the number of respondents who are male is 133 people or about 65.85% more than the female respondents. When viewed from age, most respondents aged 31 - 40 were 112 people or around 55.45%. Based on the position, the position as a member of the senior team is at most 70 people or about 34.65%. According to the formal education aspect, the most number of S1 education is 111 people or around 54.95%. If from the work length element, respondents who have worked for more than ten years are 130 people (64.35%).

Data Quality Test

Validity test

The following is a table of data on the validity of the independent variable auditor's experience :

Table 3 Validity of Independent Variables

No.	r Count	r Table	Information
1	0.584	0.161	Valid
2	0.842	0.161	Valid
3	0.822	0.161	Valid
4	0.650	0.161	Valid
5	0.586	0.161	Valid

Source: Processed Data (IBM SPSS Statistics 25)

Based on the table above, the resulting r count > r table, then five questions for the auditor's experience, are valid.

The following is the validity test table. The independent variable obedience pressure is as follows:

Table 4. Validity Test

No.	r Count	r Table	Information
1	0.571	0.161	Valid
2	0.135	0.161	Valid
3	0.502	0.161	Valid
4	0.515	0.161	Valid
5	0.536	0.161	Valid
6	0.298	0.161	Valid
7	0.289	0.161	Valid

Based on the table above, the seven obedience pressure questions are valid because of the r count > r table.

Table 5 validation of the dependent variable audit *judgment* :

No.	r Count	r Table	Information
1	0.616	0.161	Valid
2	0.548	0.161	Valid
3	0.572	0.161	Valid
4	0.688	0.161	Valid
5	0.304	0.161	Valid
6	0.202	0.161	Valid

Based on the six questions above, then r count> than r table, so all items are said to be valid.

Reliability Test

Below is the reliability test of the auditor experience variable:

Table 6 Reliability Test of Auditor's Experience

Reliability Statistics	
Cronbach's Alpha	N of Items
.779	6

Source: Processed data (IBM SPSS Statistics 25)

Based on the table, it can be seen that Cronbach's Alpa value is 0.779. This value is more significant than 0.6, so it can be concluded that the auditor experience variable is reliable.

Below is also a reliability table for the auditor compliance variable:

Table 7 Auditor Compliance Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
.617	8

Source: Processed data (IBM SPSS Statistics 25)

From the table above, the *Cronbach's Alpa value* for the audit compliance variable is 0.617 and is greater than 0.6. So it can be concluded that the audit compliance variable is reliable.

While the reliability test for the dependent variable, namely, audit judgment, is as follows :

Table 8 Audit Reliability Test Judgment

Reliability Statistics

Cronbach's Alpha	N of Items
.709	7

Source: Processed data (IBM SPSS Statistics 25)

Based on the table above, *Cronbach's Alpa* value is 0.709, and this value shows a greater value of 0.6. So it can be concluded that the audit *judgment* variable is reliable.

Classical Assumption Test Results

1. Normality test

The normality test used in this study is the Kolmogorov-Smirnov test.

Table 9
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		202
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	2.41244132
Most Extreme Differences	Absolute	.052
	Positive	.045
	Negative	-052
Statistical Test		.052
Asymp. Sig. (2-tailed)		.200 [c, d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

From the normality test table above, the result is 0.200. So it can be concluded that the data is usually distributed because the value is greater than 0.05.

2. Multicollinearity Test

Table 10
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	17.033	1.843		9.243	. 000		
	Auditor Experience	-.071	.067	-.073	-1.056	.292	1.000	1.000
	Obedience Pressure	.205	.068	.208	3.009	.003	1.000	1.000

a. Dependent Variable: Audit Judgment

Based on the table above, it is known that the VIF value of all variables = 1.00, meaning that VIF < 10. So it can be concluded that there is no multicollinearity in the independent variables in this study.

3. Heteroscedasticity Test

Tabel 11
Heteroscedasticity Test

Coefficients [a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-.388	3.275		-.119	.906
	Ln_X1	.361	.837	.031	.431	.667
	Ln_X2	.408	.716	.040	.570	.569

a. Dependent Variable: Abs

Based on the table above, it appears that the sig in the experience of auditors is 0.667, and the sig on audit compliance is 0.569. It can be concluded that there is no heteroscedasticity because the value is greater than 0.05.

Table 12
Multiple Linear Regression Analysis

Coefficients [a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	17.033	1.843		9.243	.000
	Auditor Experience	-.071	.067	-.073	-1.056	.292
	Obedience Pressure	.205	.068	.208	3.009	.003

a. Dependent Variable: Audit Judgment

Based on the table above, the simple linear regression equation is:
Audit Judgment = 17.033 - 0.71 PA + 0.20 TK + e

Based on the above equation, it can be concluded as follows:

1. A constant value of 17.033 means that if the value of X_1 and X_2 = 0 or the value of auditor experience and audit obedience is 0, then the variable Y or audit judgment value is 17.033.

2. Value auditor valued the experience regression coefficient -0.071, meaning that the group should reverse ratio variables X and Y, i.e., if the lawyer a page auditor audit increases, the judgment will be reduced.
3. The regression coefficient value of the obedience pressure variable is positive 0.205. It means that when the pressure is greater, eating obedience will have a greater effect on audit judgment.

Table 13
T-test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	17.033	1.843		9.243	.000
	Auditor Experience	-.071	.067	-.073	-1.056	.292
	Obedience Pressure	.205	.068	.208	3.009	.003

a. Dependent Variable: Audit Judgment

When viewed from the t-test table above, conclusions can be drawn, namely:

1. Experience of auditors
   When viewed from the Sig value of the auditor's experience of 0.292. It said that the auditor's expertise does not affect the audit judgment because it is > 0.05. And if we see from the t value of -1.056 is smaller than the t table of 1.652432 (-1.056 < 1.652432), then the alternative hypothesis is not accepted. It means that the experience of the auditor has no significant effect on audit *judgment*. A negative value indicates that there is an inversely proportional relationship between the variables X and Y.
2. Obedience Pressure
   When viewed from the sig value of obedience pressure with a value of 0.03 < 0.05. And the value of t count > t table, namely the value of t count of 3.009, while the t table of 1.652432, it can be concluded that the null hypothesis is not accepted and the alternative hypothesis is accepted, meaning that obedience pressure affects audit judgment. The results of this study supported by the results of research conducted by Jamilah et al. (2007), Wijayanti (2010), and Ariyantini et al. (2014).

According to Mangkunegara (2007), obedience pressure affects audit *judgment* because obedience pressure is a condition that affects emotions, physical and psychological imbalance thinking processes at the time of carrying out tasks, code of ethics, consideration, and conflict of an auditor

CONCLUSIONS AND LIMITATIONS

Conclusion

The impulses of data testing that carried out are:

1. The experience of auditors does not affect audit judgment. The level of significance is > 0.05. This factor is because the researcher only examines the length of the auditor's tenure. The researcher should include other factors such as experience from the size of work and the level of difficulty auditing an agency.

2. Obedience pressure has an influence on audit judgment with a significance level of < 0.05. Because if an auditor feels pressured by the client, there will be an auditor's dilemma so that an error will occur in giving judgment. Then the higher the obedience pressure felt by an auditor, the higher the effect on the decision that the auditor provides.

Limitations

During the research implementation, the authors encountered limitations which include:

1. The component in the auditor's experience's research variable is only the length of an auditor's work period. It is better to have the level of difficulty in auditing a company.
2. In further research, it is better if not only two factors that can influence audit judgment. There are other factors, such as the complexity of the audit work.
3. The limitation of the population taken is only at BPK RI at the center.

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