



The Effect of Professionalism and Experience on Audit Judgment with Task Complexity as a Moderating Variable

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Abstract

This research aimed to examine and provide empirical evidence about the effect of auditor professionalism and experience on audit judgement by moderating task complexity. This research used a survey method conducted at the State Audit Agency of Republic of Indonesia (BPK RI) Central Sulawesi Representative and obtained 31 respondents. The data obtained in this research were processed assisted with IBM SPSS Statistics analysis tool. The test result shows that professionalism has no effect on audit judgement. Meanwhile, the auditor experience has an effect on audit judgement. The moderation test result shows that task complexity is not able to moderate auditor professionalism and experience towards audit judgement. This research can provide more knowledge, especially BPK chairman in considering policies to improve the quality of audit judgement as an effort to improve audit quality.

Keywords: Audit Judgement; Professionalism; Experience; Task Complexity

Introduction

Nowadays, users of local government financial statements demand transparency over the use of funds in the local government administration. To ensure the government financial statement has credibility, transparency and accountability, it is necessary to conduct an audit by an external audit institution that is able to guarantee the quality of the information produced. The audit process of government financial statements is carried out by the auditor of the State Audit Agency as the government's external auditor as stipulated in Article 23E of the Constitution of the Republic of Indonesia. The audit process can be defined as examining and testing the completeness and accuracy of a statement, document and supporting data in order to assess their suitability with the standards set.

The auditor in carrying out the financial statement audit is guided by the State Financial Audit Standards (SKPN) and the Auditor Management Guide (PMP) and other regulations stated in BPK RI Regulation Number 01 of 2007 Article 5 and 8. It does not rule out the possibility of carrying out audit tasks, auditors deal with various limitations such as time, human resources and costs. This condition requires them to consider the audit judgement used.

Audit judgement on government financial statement inspection, especially in the opinion formation, plays a very important role. This is because audit judgement is needed when dealing with uncertainty and limited information and data obtained, and auditors are required to be able to make assumptions that can be used to make and evaluate judgement. Zulaikha (2006) revealed that the financial statement audit process and giving opinions on fairness often required professional judgement so that the audit result can be accounted for and in accordance with the provisions. Another opinion from Jamilah et al (2007) revealed that the judgement made by the auditor is based on the past, present and future audit results, and then a new decision can be made.

Audit judgement in the audit process can cause problems when the auditor personality has a discrepancy with the provisions set by the organization. Therefore, the auditor personality must be able to be controlled and supervised more than the organization and its auditors. Heider (1958) argues that in the attribution theory, one's behavioural characteristics and personality are determined by a combination of two factors, namely internal and external factors. Internal factors are the factors that shape individual behaviour that brings up the personal side in the form of ability and effort. External factors are factors that come from outside individuals like the environment. This is in line with the research of Khomsiyah & Indriantoro (1998), which revealed that we need to know things that influence the behaviour and its effect when talking about the behaviour and willingness to change it or make the desired behaviour. After that, we can determine the actions to achieve it.

As explained earlier, audit judgement is influenced by the auditor personality in the form of internal and external factors. The internal factors in this research are the auditor's professionalism and experience while the external factors are influenced by the task complexity. The auditor professionalism is the attitude and behaviour that shape the individual personality in carrying out certain professions. Asikin (2006) revealed that the auditor professionalism is realized by having an expertise, technical skills, as well as accuracy in work and daring to take risks and having high integrity as a manifestation in carrying out the auditor's work. Auditor professionalism is important because government auditors are auditors who focus on keeping and monitoring state finance and minimum interests that intersect with auditor professionalism. This can be seen by comparing with private auditors where there is confusion in according to practitioners and academicians (Heyrani, *et al.* 2016). Therefore, the research examines audit judgement if it is influenced by the government auditor professionalism.

In addition, auditor experience is considered to influence audit judgement. Bonner and Lewis (1990) says that the experienced auditor judgement is used as a proxy for performance measurement on audit work because basically measurement judgement is often difficult. Abdolmohammadi & Wright (1987) say that less experienced auditors have a more significant level of errors compared to more experienced auditors. This is supported by the research conducted by Dezoort (1998) which found that experienced audit committee members made audit judgement related to internal control much better than those who were less experienced. This indicates that experienced audit committee members make audit judgement more consistent than those who are less experienced.

Task complexity is part of the external factors that exist in the auditor personality to influence audit judgement. Chung & Monroe (2001) describe three reasons that the complexity

of tasks is a very important part of the audit scope of work. First, task complexity has a significant effect on auditor performance. Second, it helps in decision making and exercising the skills that will be applied when understanding the differences in the audit task complexity. Third, understanding the task complexity will help the organization management to find a conformity between staff auditors and their audit duties. This explains the task complexity in an auditor's work will affect his personal factors in carrying out the audit work. In addition, Abdolmohammadi & Wright (1987) in Abdolmohammadi & Shanteu (1992) suggest task complexity as a moderating variable because auditors who work based on cognitive factors tend to be influenced by the given workload. It can be seen especially from the differences between experienced and inexperienced auditors' works.

Audit judgement research still needs to be done because the research related to audit judgement tends to focus on professional judgement in the private sector. According to Heyrani et al. (2016), there was ambiguity over her research result which caused two professionalism standards to occur in the private sector between practitioners and academicians. Therefore, this research focuses on auditors working in government. According to Sulila (2008), the government, as one of the public sector organizations whose source of legitimacy comes from the public, has also been claimed as a den of corruption, collusion, nepotism, inefficiencies and sources of a waste of the state. Therefore, the researcher focuses on the government's external auditor as a body that oversees state finance.

Therefore, it is expected that the existence of good quality of the audit judgement formation increases public trust in the auditor profession so that it has a positive impact on regional development. In addition, management within the government, especially the BPK will consider more about the factors that influence audit judgement. Based on the research background described, the problem formulation in this research is:

1. Does professionalism have any effect on audit judgement?
2. Does auditor experience have any effect on audit judgement?
3. Does professionalism have any effect on audit judgement with task complexity as a moderating variable?
4. Does auditor experience have any effect on audit judgement with task complexity as a moderating variable?

Theoretical Framework

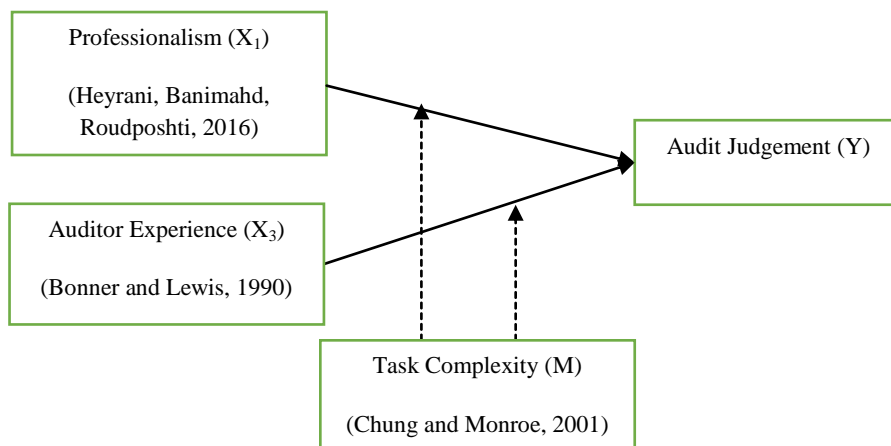
In the context of this research, the researcher used attribution theory (Heider, 1958), which explains individual behaviour can be influenced by internal and external factors. Internal factors are factors that influence individual behaviour within. External factors are factors that shape individual behaviour coming from the environment, organization or other people. Based on the attribution factor, the audit judgement quality is determined by internal factors, namely the

auditor professionalism and auditor work experience. On the other hand, the external factor that influences audit judgement is task complexity.

As previously explained, one of the internal factors is professionalism. According to Heyrani *et al.* (2016), professionalism is very important for the auditor to maintain his professionalism in his work, such as high integrity and responsibility in terms of establishing audit judgement. The auditor experience is also considered as influencing the audit judgement formation because experienced auditors tend to be better at making decisions than the less experienced ones (Bonner and Lewis, 1990). Complexity is the basis of the moderating relationship in this research because it is included in all stages of the audit process. According to Abdolmohammadi & Wright (1987), task complexity is as the moderating variable because auditors who work based on cognitive factors are influenced by the workload complexity given, especially viewed from the different work results of experienced and less-experienced auditors. Therefore, this research makes complexity variable as one of the external factors that influence the audit judgement.

The explanation of the theoretical framework can be described in figure 1 as follows:

Figure 1
Framework Model



A. *The Effect of Professionalism on Audit Judgement*

Professionalism is a concept used to measure government external auditors' professionalism in carrying out their duties in the audit process based on their attitudes and behaviours. Attribution theory also explains that a person's behaviour is formed from several internal and external factors. Internal factors are factors that arise in a person such as ability and effort. This is enough to explain that auditor professionalism arises because of these internal factors. This triggers the auditor to be professional in his work. Heyrani (2016) explains that judgement is a problem that exists in all operational audit processes and the need to pay attention to features such as the auditor professionalism, which leads directly to higher expectations of audit judgement quality.

Several previous research on the effect of auditor professionalism on audit judgement focused more on auditors working in the Public Accounting Firm like the research conducted by Heyrani *et al* (2016) using the effective management intervention. She explained that auditor professionalism had a significant effect on audit judgement. There is some other research conducted by Utami & Nugroho (2014) and Herawaty & Susanto (2009). Based on the description above, the hypothesis can be formulated as follows: **H₁**: Auditor professionalism has an effect on audit judgement.

B. The Effect of Auditor Professionalism on Audit Judgement

According to Asthon (1991), the experience is a basis that can be used as an ability or understanding to make someone an expert. Therefore, the auditor can be called an expert based on the long experience from the audit work, so that the judgement issued by the auditor tends to be more appropriate. Bonner & Lewis (1990) express things that are almost the same that experience becomes a significant thing to auditor expertise.

Some previous research related to the auditor experience of audit judgement showed inconsistent results. The research result of Zulaikha (2006) supports that experience as an auditor has a direct effect on the auditor's judgement. Meanwhile, different results are shown by Yustriante (2012) showing that experience does not have any effect on audit judgement. Thus, the researcher formulated the hypothesis as follows: **H₂**: Auditor experience has an effect on audit judgement.

C. The Effect of Auditor Professionalism and Experience on Audit Judgement with Task Complexity as a Moderating Variable

Task complexity is an important element that influences the audit process (Bonner, 1994). Bonner revealed that there are three reasons why task complexity becomes a very important part of the audit scope. First, task complexity has a significant effect on auditor performance. Second, it helps in decision making and exercising the skills that will be applied when understanding the differences in the audit task complexity. Third, understanding the task complexity will help the organization management to find a conformity between staff auditors and their audit duties.

Seeing from the role of task complexity, it is possible to have an indirect effect on the auditor process in determining judgement taken. This is also based on some previous research such as that of Abdolmohammadi *et al.* (1987) which suggests making task complexity a moderating variable because it always appears in the audit process. Therefore, this will have an effect on auditor professionalism in making decisions. This is reinforced by the previous research of Heyrani *et al.* (2016). Based on the previous explanation, a hypothesis can be formulated as follows: **H₃**: Task complexity moderates the effect of auditor professionalism on audit judgement.

Abdolmohammadi & Wright (1987) in Abdolmohammadi & Shanteu (1992) suggest task complexity as a moderating variable because auditors who work based on cognitive factors tend to be influenced by the given workload. It can be seen especially from the differences between experienced and inexperienced auditors' works. Abdolmohammadi and Wright (1987) say that less experienced auditors have a more significant level of errors compared to more experienced

auditors. Based on the previous explanation, a hypothesis can be formulated as follows: **H₄**: Task complexity moderates the effect of auditor experience on audit judgement.

Research Methodology

A. Type of Research

This research used a quantitative approach and is categorized as explanatory research, which is research that explains the causal relationship between the research variables through testing a predetermined hypothesis.

B. Population and Sample

The research population were auditors working at the State Audit Agency (BPK) of Central Sulawesi Representative, amounting to 53 auditors. This research was conducted by distributing questionnaires to all auditors at BPK Central Sulawesi. The questionnaires were filled out by 33 respondents and those that could be processed were 31 questionnaires.

C. Data Collection Method

The questionnaires were given to auditors to obtain primary data from professionalism, auditor experience, task complexity and audit judgement. The researcher collected the data from respondents from 12 November to 22 December 2018.

D. Operational Definitions and Their Measurement

Audit Judgement (Y)

Hogarth (1992) revealed that judgement is a cognitive process in shaping individual behaviour in decision making. Therefore, judgement is a continuous process of obtaining information (including feedback from previous actions), the choice to act or not. The research instrument used in this research was adapted from Susetyo (2009) which was measured by a simple case with three question items for the case of determining the materiality level and three question items for transaction manipulation cases.

Auditor Professionalism (X1)

Hall (1968) stated that professionalism is a concept used to measure how a person is professional in carrying out his profession. This variable is measured by ten question items from Dali & Mas'Ud (2014).

Auditor Experience (X2)

Bonner & Lewis (1990) revealed that someone who is an expert in conducting financial audits is required to have more experience in supporting his work. This variable is measured by six question items from Susetyo (2009).

Task Complexity (M)

Gupta *et al* (1999) explains that task complexity is an individual process in analysing tasks and demands the existence of standard operations related to the task. Task complexity is a complicated and unstructured and difficult task so that the auditor is often confronted. This variable is measured by five question items from Folami & Blaine (2012).

D. Data Analysis Method

The research data were analysed using multiple regression analysis for H₁ and H₂ and MRA (Moderated Regression analysis) for H₃ and H₄. MRA is a special application of multiple linear regression in which the regression equation contains elements of interaction. It is formulated as follows:

$$Y: a + b_1X_1 + b_2X_2 + e \dots (i)$$

$$Y: a + b_1X_1 + b_2X_2 + b_3X_1*M + b_4X_2*M + e \dots (ii)$$

Remark:

Y	: Audit judgement	a	: constant
X ₁	: Professionalism	b	: regression coefficient
X ₂	: Auditor experience	e	: error
M	: Task complexity		
e	: error		

Result

A. Description of Respondent Characteristics

Based on the questionnaire received from the respondents, the demographic characteristics of the auditor respondents in this research consisted of age, gender, and last education. Most respondents aged 31-40 years were 16 people (51.61%). This composition shows that the auditors at BPK Central Sulawesi can be classified as productive. Viewed from the gender of the respondents, the auditors were dominated by men with a ratio of 3:1. The number of male auditors is 22 (70.97%). The education level of the auditor respondents is quite high. The respondents were dominated by undergraduates of 22 people (70.96%).

B. Data Quality Test

The quality of data obtained from the use of research instruments can be evaluated through reliability and validity. Reliability testing was carried out to determine the consistency of the degree of dependence and stability of the measuring instrument. From the reliability test result carried out with the SPSS statistical program ver. 17.00, a construct or variable is said to be reliable if it gives a Cronbach value greater than 0.60 (Nunnally 1978 in Ghazali 2006).

Meanwhile, the validity test was used to measure the validity of a variable measuring instrument in the questionnaire. The decision making of the validity test in this research was based on the calculated r (Corrected Item-Total Correlation) $>$ r table of 0.35550, for $df = 31-2 = 29$; $Sig = 0.05$ then the item/ question is valid and vice versa. The summary of the calculation result attachment can be seen in table 1.

Table 1. Summary of Validity and Reliability Calculation Results

Variables	Calculation Result of Cronbach Alpha Reliability	Pearson Correlation	Remark
Professionalism	0.725	0,389, 0,558, 0,651, 0,439, 0,659, 0,512, 0,379, 0,544, 0,691, 0,631	Valid and Reliable
Auditor experience	0.907	0.953, 0.963	Valid and Reliable
Task complexity	0.629	0.437, 0.643, 0.818, 0.709, 0.526	Valid and Reliable
Audit judgement	0.646	0.466, 0.592, 0.530, 0.581, 0.696, 0.762	Valid and Reliable

Source: Primary data processed, 2019

C. Assesment of Classical Assumptions Test

Before using the regression equation obtained to draw conclusions, first classical assumption test was carried out to find out whether there is a violation of the residual assumptions (error terms) with a normal distribution, whether the results have the same variance (homoscedasticity), and whether there is multicollinearity free in the regression model obtained.

The normality test aimed to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have normal data distribution or normal detection. Normality test was done by looking at One Sample Kolmogorov-Smirnov test. The data are normally distributed if the Asymp Sig (2-tailed) produced is greater than the alpha value of 0.05 (5%). The normality test result can be seen in table 2 as follows:

Table 2. Normality-Test Result

Variables	Asymp Sig (2-tailed)	Standard	Remark
Professionalism	0.505	0.05	Normal
Experience	0.357	0.05	Normal
Task complexity	0.061	0.05	Normal
Audit judgement	0.306	0.05	Normal

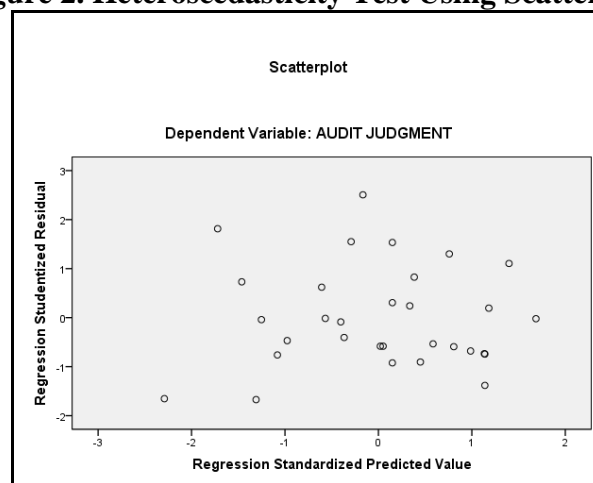
Source: Primary data processed, 2019

Table 5.8 explains that the professionalism variable has a value of 0.505, the auditor of 0.357, task complexity of 0.061 and audit judgement of 0.306. Task complexity has a value of

0.061 and audit judgement has a value of 0.306. The overall value of the variable is greater than the alpha value of 0.05, meaning that all variables are normally distributed.

The heteroscedasticity test aims to test whether the regression model variance from residuals occurs one observation to another observation. According to Ghozali (2006), testing this assumption is done by looking at the scatter plot graph between the dependent variable (ZPRED) and the independent variable (SRESID) and according to the following conditions: (1) If there is a certain irregular pattern (wavy, widened, then narrowed), then heteroscedasticity occurs. (2) If there is no clear pattern and the points spread upwards and below 0 on the Y-axis, then heteroscedasticity does not occur. The heteroscedasticity test result can be seen in Figure 2 as follows:

Figure 2. Heteroscedasticity Test Using Scatterplot



Source: primary data processed, 2019

Based on figure 2, the Scatterplot graph shows that the distribution values of research data are scattered randomly, do not form a clear pattern, spread both above and below the zero on the Y-axis. This means there is no heteroscedasticity in the regression model, so the regression model is feasible to use. Multicollinearity test is a test to find out that independent variables do not have a linear relationship or correlate with each other in the regression model. Therefore, detection is done by testing the symptoms of multicollinearity. The multicollinearity assumption states that the independent variable must be free from the symptoms of multicollinearity. This research used the value of Variance Inflation Factor (VIF) and tolerance as an indicator of the presence or absence of multicollinearity between independent variables.

Table 3. Multicollinearity Test Result

Variables	Tolerance	VIF	Remark
Professionalism	0,506	1,978	No multicollinearity
Experience	0,978	1,022	No multicollinearity
Task complexity	0,514	1,947	No multicollinearity

Source: Primary data processed, 2019

Based on table 5.9, it can be concluded that the tolerance and VIF values in the calculation result show that there is no multicollinearity. Thus, the test result is considered reliable. Then,

the partial regression coefficient is said to be reliable against changes that occur in other variables in the multiple regression model.

D. Hypothesis Testing Result

In this research, hypothesis testing was obtained by conducting multiple linear regression analysis. This test looks at how much effect the auditor professionalism variable has on audit judgement and the effect of experience on audit judgement. The regression model will produce R² which states the effect of the independent variable on the dependent variable tested. Hypothesis one (H₁) and two (H₂) were tested by looking at the value of t or significance value and the equation formula (1) provided the alternative hypothesis is accepted if $t > t\text{-table}$ or significance value $< 5\%$ (Nunally, 1967 in Ghazali, 2006; 85). Regression analysis was carried out in equation (1). The test result can be seen in table 4 as follows:

Table 4. t-Test Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
	B	Std. Errors	Beta			Zero order	Partial	Part
(Constant)	16,682	7,332		2,275	.031			
Professionalism	.119	.183	.114	.650	.521	.061	.122	.113
Experience	-.498	.228	-.384	-2,184	.037	-.369	-.382	-.381

(Source: Primary data processed, 2019)

Based on table 6 above, it can be seen that:

1. The t-test result for H₁ showed t value of 0.650 with a significance of 0.521. Significant value for professionalism variable shows a value above a significant level of 0.05 and a t value of $0.650 < t\text{-table}$ of 2.042 which means that **H₁ is rejected or there is no effect of auditor professionalism on audit judgement**. In addition, the partial effect is equal to 0.122 (positive), meaning that if the professionalism variable rises by 1, then the audit judgement will increase by 0.122 assuming the other variables are constant.
2. The t-test result for H₂ showed t value of -2.184 with a significance of 0.037. Significant value for the auditor experience variable shows a value below the significant limit of 0.05 and a t value of $-2,184 < t\text{-table}$ of 2,042 which means that **H₂ is accepted or there is the effect of auditor experience on audit judgement**. In addition, the partial effect is equal to -0.382 (negative), meaning that if the experience variable rises by 1 score, then the audit judgement will decrease by -0.382 assuming other variables are constant.

The multiple regression analysis results can be seen in table 5 as follows:

Table 5. Determination Coefficient Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.386	.149	.088	3,266

- a. Predictors: (Constant), Experience, Professionalism
 b. Dependent Variable: Audit Judgement
 (Source: Primary data processed, 2019)

Based on table 5, the multiple regression analysis resulted in a correlation coefficient (R Square) of 0.149 or 14.9%. This means that 14.9% of the audit judgement variable can be explained by both professionalism and experience variables. In addition, the remaining (100% - 14.9% = 85.1%) is explained by other causes outside the model.

MRA analysis was used to analyse the effect of professionalism and experience variables on audit judgement with task complexity as a moderating variable. The MRA test result can be seen in table 6 as follows:

Table 6. t-Test Result with Moderating Variable

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
	B	Std. Errors	Beta			Zero order	Partial	Part
(Constant)	-64,750	71,010		-.912	.371			
Professionalism*KT	-.057	.080	-.2,138	-.709	.485	.028	-.140	-.121
Experience*KT	-.278	.159	-4,539	-1,751	.092	-.378	-.331	-.299

Dependent variable: Audit judgement
 (Source: Primary data processed, 2019)

Based on table 6 above, it can be seen that:

1. The t-test result for H₃ showed t value of -0.709 with a significance of 0.485. The significant value for professionalism variable moderated by task complexity shows the value above a significant level of 0.05 and t value of -0.709 < t-table of 2.042 which means that **H₃ is rejected or there is no effect of auditor professionalism supported by task complexity on audit judgement.** In addition, the partial effect is equal to -0.140 (negative), meaning that if the professionalism variable supported by task complexity rises by 1, then the audit judgement will decrease by -0.140 assuming other variables are constant.
2. The t-test result for H₄ showed t value of -1.751 with a significance of 0.092. The significant value for professionalism variable moderated by task complexity shows the value above a significant level of 0.05 and t value of -1.751 < t-table of 2.042 which means that **H₄ is rejected or there is no effect of auditor experience supported by task complexity on audit judgement.** In addition, the partial effect is equal to -0.331 (negative), meaning that if

the experience variable supported by complexity task rises by 1, then the audit judgement will decrease by -0.331 assuming other variables are constant.

The multiple regression analysis results by entering task complexity as a moderating variable can be seen in table 5 as follows:

Table 7. A result of Determination Coefficient with Task Complexity Moderating Variable

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.519a	.270	.124	3,201

a. Predictors: (Constant), Experience, Professionalism

b. Dependent Variable: Audit Judgement

(Source: Primary data processed, 2019)

Based on table 7, the multiple regression analysis resulted in a correlation coefficient (R Square) of 0.270 or 27%. This means that 27% of the audit judgement variable can be explained by professionalism and auditor experience with task complexity as a moderating variable. This explains that with the support of task complexity, there is an increase in correlation coefficient value which previously rose from 14.9% to 27%.

Discussion

A. The Effect of Auditor Professionalism on Audit Judgement

The result shows that the third hypothesis formulated that auditor professionalism has a positive effect on the effectiveness of internal audit is rejected. This means that professionalism does not affect audit judgement. The research result does not support the research of Heyrani *et al.* (2016) and Herawati & Susanto (2009) which proves that auditor professionalism significantly influences audit judgement. This research also does not support the research result of Hastuti *et al.* (2003) which provides empirical evidence that the higher the auditor professionalism, the more it influences in making audit judgement.

The research result also does not support attribution theory developed by Heider (1958) which explains that a person's process interprets an event and the reasons and causes of his behaviour, especially in decision making. The existence of auditor organization intervention in the form of efforts to improve auditor professionalism through training, education, a reward for services to the profession and relations among colleagues as government auditors has not been

able to provide a significant effect on how auditors make decisions in audit judgement in audit implementation.

B. The Effect of Auditor Professionalism on Audit Judgement

The result shows that the second hypothesis formulated that auditor experience has a positive effect on the effectiveness of internal audit is accepted. This explains that auditor experience influences audit judgement. This is consistent with the result of the previous research conducted by Bonner & Lewis (1990) and Zulaikha (2006) which explains that the auditor experience has a significant effect on audit judgement. This research is also in line with that of Yustriante (2012) explaining that long experience will help auditors carry out audit work. Experienced auditors are better in determining audit judgement rather than less-experienced auditors. Working period and also the number of assignments make auditors become more experienced. According to the researcher's analysis, it turns out that the long working period and the number of assignments carried out by the auditor can guarantee the appropriate judgement by the auditor. If an auditor has a long audit experience with a variety of work and various types of organizations that will enrich knowledge, his judgement will be better and more precise.

The research result also supports attribution theory developed by Heider (1958) which explains that a person's process interprets an event and the reasons and causes of his behaviour, especially in decision making. The existence of auditor organization intervention in the form of efforts to increase the auditor experience through the number of assignments and working period as a government auditor is able to provide sufficient influence to his decision making in audit judgement in the audit implementation.

C. Task Complexity Moderates the Effect of Auditor Professionalism and Experience on Audit Judgement

The third hypothesis formulated that task complexity moderates the effect of auditor professionalism on audit judgement is rejected. This shows the support of task complexity is not able to moderate the professionalism of audit judgement. The research result does not support the findings of Chung & Monroe (2001) who mention task complexity can moderate the relationship of audit judgement. This is also based on the research of Bonner (1994) revealing that task complexity has a very strong effect on audit work. This is strengthened by the finding that task complexity can have a significant effect on auditor performance so that professionalism becomes very important in performance improvement.

The research result cannot support the attribution theory by Heider (1958) that a person's behaviour and personality are influenced by his internal and external factors. The external factor in question is task complexity audit work coordinated by the organization. Therefore, professionalism and audit judgement does not have a very significant relationship to external factors such as task complexity.

The fourth hypothesis formulated that task complexity moderates the effect of auditor experience on audit judgement is rejected. This shows the support of task complexity is not able to moderate the auditor experience towards audit judgement. The research result does not support the findings of Abdolmohammadi and Wright (1987) which revealed through his experimental

research that there are different audit judgements between experienced and inexperienced auditors moderated by task complexity.

This is in association with attribution theory developed by Heider (1958) that a person's behaviour and personality are influenced by his internal and external factors. The external factor in question is task complexity in audit work. That task complexity can strengthen or weaken the effect of auditor experience on audit judgement is not proven.

Conclusion

This research provides empirical evidence that auditor professionalism has no effect on audit judgement. Meanwhile, the auditor experience has an effect on audit judgement. The research result proves that auditor personality, such as the level of professionalism of an auditor, cannot be referred to in assessing audit judgement quality. Attribution theory towards factors that influence individuals internally and externally in constructing individual character and personality cannot influence audit judgement. One of the auditor personalities that can help improve audit judgement quality is by increasing the auditor experience through additional work period or additional audit assignments.

The other result shows that task complexity as part of external factors of attribution theory has not been able to moderate the relationship between professionalism, experience and audit judgement significantly although in some previous research it was found that task complexity was able to moderate auditors of different gender in influencing audit judgement.

Based on the findings of this research, professionalism that shapes individual behaviour, in this case, the auditor has not been able to optimally give a significant effect on audit judgement. Therefore, research on audit judgement should be focused on the technical quality, capabilities and knowledge regarding audit work case handling as the variable that influences audit judgement.

The limitation encountered in this research is that the return of the respondents' questionnaires was not as expected. A personal approach with a high intensity of communication has been carried out so that data collection is maximized. However, many auditors work outside the city so that the questionnaire cannot be filled out completely. Based on the limitations faced, it is recommended for further research to provide more time as well as more incentive approaches and the provision of monetary incentives so that the questionnaires can be obtained completely. Regarding research using State Audit Agency auditors, provide a longer time for the auditors, who are often out of town, to do their duties. In addition, populations and samples can be expanded so that the research result can be generalized to government auditors.

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