

# The Effect of Work Experience, Compliance Pressure, Self-Efficacy and Gender on Audit Judgement

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## Abstract

The goal of this research is to analyze the impact of work experience, compliance pressure, self-efficacy, and gender on audit judgment among auditors. In an increasingly complex auditing environment, understanding the factors that shape auditors' professional judgments is crucial. The study utilized a quantitative method, gathering primary data from surveys given to auditors employed at Public Accounting Firms located in Surakarta and Semarang areas. In this study, 65 participants were chosen using purposive sampling, meeting certain predetermined requirements. The research instrument was measured using a Likert scale, and the data were analyzed using multiple linear regression with the aid of SPSS software. The findings indicate that work experience, self-efficacy, and gender have a significant positive effect on audit judgment, suggesting that these factors contribute to more confident and informed decision-making in the auditing process. In contrast, compliance pressure negatively affects audit judgment, highlighting the need for firms to manage organizational pressures to maintain audit quality.

**Keywords:** Audit Judgment, Compliance Pressure, Gender, Self-Efficacy, Work Experience.

## 1. Introduction

In Indonesia, many large companies are trying to change financial statement statistics due to certain problems, in fixing this, companies need public accountants, especially auditors. Then the auditor needs to use his judgment to select information that can be processed effectively and quickly (Aida, 2021). Public accountants are considered independent parties, evaluating financial reports before they are published to assure consumers that the reports are reliable, relevant and responsible. Article 330 of the Auditing Standards (SA) of 2021 states that in the audit process, auditors provide opinions and judgments based on things that have happened, are happening, or will happen in the future (Murtadha, 2018).

Accountants offer various assurance services, such as auditing historical financial data, conducting reviews of past financial information, and providing other types of assurance services (Abdillah et al. 2020). The Indonesian Accountants Code of Ethics regulates auditor practice and determines whether auditors have complied with established moral principles. However, some public accountants continue to make mistakes and not all auditors are able to do their jobs effectively (Irawati & Solikhah, 2018). The Indonesian Institute of Certified Public Accountants (IAPI) states that audit judgment regarding the adequacy of competent audit evidence plays an important role because it supports the quality of the auditor's view of the fairness of a company's financial statements. IAPI also mentions that the auditor's belief in the skill and sufficiency of the audit evidence influences the validity of the audit conclusion.



The audit opinion must be in line with the competence and sufficiency of evidence, which includes audit judgment (Suputra & Jati, 2020).

According to the Public Accounting Professional Standards (SPAP), auditors use professional judgment to determine issues related to investigations. The results of research in Indonesia on audit judgment are still inconsistent because the judgments made by auditors are only subjective considerations and depend on individual perceptions (Pratama et al, 2018). Company management is anticipated to provide an unbiased evaluation of information in the financial statements. Auditors are responsible for reassuring stakeholders that the information presented in the financial statements is precise and reliable for making business decisions (Gifari et al. 2023).

Instances of poor audit decisions continue to happen regularly, especially in the financial industry, with the SNP Finance case being a notable example within the Columbia Group. KAP Satrio, Bing, Eny, and Partners (Deloitte) provided an Unqualified Opinion (WTP) on the audited financial statements. However, the OJK investigation revealed that the financial reports from SNP Finance did not accurately reflect their true financial status. As a result, OJK imposed administrative sanctions on KAP Deloitte (detikFinance, 2018). Decision making based on the information and data collected requires caution so that the considerations disclosed in the audited financial statements can build public trust and interested parties (Hendrawan & Dirmawan, 2023).

One of the audit judgment cases is the case of KAP Kosasih and Wanaartha Life. KAP Kosasih was penalized by OJK and the Ministry of Finance for not finding any changes in Wanaartha Life's financial records for high-risk savings insurance products. The difference between the company's liabilities and assets is very far made like the company is in good condition and customers continue to buy products, causing huge losses. As a result, KAP Kosasih's business license was revoked and the auditors involved, including Nunu Nurdiyaman, could not work as auditors (Katadata.co.id, 2023) . The sanctions given to KAP and auditors show the importance of accurate judgment and being professional in conducting financial audits. Consideration of the audited financial statements is stated with evidence, so audit judgment is important in determining the results of the audit (Jaspin et al. 2021).

In addition, there is also a case of suspension of the Public Accounting Firm in Semarang which was sentenced by the ministry of finance. This happened because the public accountant concerned did not have a license and competence as an accountant (Espos.id, 2021). An auditor must pay attention to the code of ethics and meet competency standards to achieve maximum audit results. Auditors have a crucial role in enhancing the accuracy and reliability of a company's financial records. Audit failure in some cases causes auditors to lose professionalism, making the public distrust the public accounting profession (Rahmadanty & Muslimin, 2020). Therefore, quality audit judgments are needed to maintain the auditor's reputation. Audit judgments made are related to the responsibilities and risks that auditors will face (Tampubolon, 2019). Audit judgment refers to the evaluation done by an auditor on a company's financial statements. This assessment influences how the auditor views and evaluates the financial statements (Setyawan et al. 2024)

Previous research by Putri et al. (2021) and Pratiwi & Pratiwi (2020), explain that an auditor's level of experience is an important factor in influencing their judgment, with more experienced auditors often making more sound decisions. Meanwhile, according to Rahim & NR (2024) and Tampubolon (2019), auditor experience has a negative effect on audit judgment. The results of research conducted by Aida (2021), Muslim et al. (2018), and Suryarini et al. (2022) state that compliance pressure has a negative effect on audit judgment. Meanwhile, according to Jaspin et al. (2021) , compliance pressure has a positive effect on

audit judgment. Prasetya Muttiwijaya & Ariyanto (2019) and Gifari et al. (2023) noted that self-efficacy has a positive effect on audit judgment. Previous research on gender conducted by Atmaja & Sukartha (2021) and Diki Setyawan et al. (2024) found that gender has a positive effect on audit judgment.

This research sets itself apart from the study from Aida (2021), because this study includes gender variables that have not been widely studied before. The aim of this study is to offer both theoretical and practical advantages. The theoretical advantages include using this study as a point of reference to enhance understanding in accounting, particularly in relation to the variables affecting audit decisions within the Public Accounting Firm, and can be used as literature in conducting research related to audit judgment. The research findings have potential applications in enhancing audit quality for the Public Accounting Firm.

Research from Aida (2021) shows that work experience increases audit judgment, but compliance pressure can reduce the quality of auditor decisions. Meanwhile, research by Setyawan et al. (2024) shows that self-efficacy can improve the quality of audit judgment and gender differences can affect the accuracy of audit judgment. Therefore, the study aims to bridge the existing knowledge gap in the field of audit judgment and offer insights that could assist Public Accounting Firms in Surakarta and Semarang in effectively managing their auditor resources to ensure the delivery of high-quality, unbiased, and transparent audit judgments.

This research is important to do because currently there are not many studies that simultaneously examine the effect of work experience, compliance pressure, self-efficacy and gender on audit judgment. The study's findings are anticipated to serve as the foundation for Public Accounting Firm in developing tactics for managing human resources, including training programs, self-efficacy coaching, and work pressure management, so that auditors can produce quality audit judgments. This research can also help Public Accounting Firm in formulating internal policies that take into account differences in individual auditor characteristics, including gender, the aim is to establish a workplace culture that promotes auditor impartiality and autonomy. The study is anticipated to offer valuable insights to Public Accounting Firms on enhancing the standard of audit services and boosting the image of auditor expertise in Surakarta and Semarang. The purpose of this study was to explore how factors such as work experience, compliance pressure, envy efficacy, and gender on audit judgment at KAP in Central Java. The object of research was conducted in Central Java due to an audit case that befell KAP and public accountants in Central Java, namely in 2017 the Ministry of Finance sentenced one of the KAP in Semarang to suspension. This study also analyzes the consistency of previous findings and can influence auditors in making objective and accurate decisions.

## 2. Literature Review

### 2.1. Attribution Theory

Attribution theory is the main theory applied in this study. Fritz Heider first put forward the idea of attribution theory in 1958. Fritz Heider (1958) asserts that attribution theory captures how we understand the underlying reasons for our own and other people's behavior, with evaluations that depend on the factors that cause the behavior to appear whether the result of encouragement from within or from outside (Rahim & NR, 2024). According to the theory of attribution, individuals' behaviors are impacted by both internal and external factors. Attribution theory refers to the attempt to understand the motivation behind one's actions.

The attempt to understand the causes of our own and others' actions is known as attribution (Aida, 2021).

The attribution theory delves into the mechanisms behind how individuals interpret events and how these interpretations shape their future actions and cognitive processes. It looks at how information is gathered and integrated to make decisions (Abdallah et al. 2024). How a person understands the events, causes, or elements that motivate their behavior is explained by attribution theory. External and internal factors both play a role in shaping an individual's behavior (Suryarini et al. 2022). Attribution theory posits that audit judgment is affected by a mix of internal and external factors. Auditor experience is one of the internal factors, while external factors include independence and compliance pressure. The auditor's capacity to provide audit judgment can be influenced by external pressure from clients or superiors (Sitanggang, 2020).

## **2.2. Audit Judgement**

The auditor evaluates the information in the financial statements and provides a final opinion known as audit judgment. Auditors should make professional judgments and carefully review audit evidence to ensure that the audit report is fair. Audit judgment affects the entire audit process because providing an audit opinion is very important (Hendrawan & Dirmawan, 2023). Audit judgment is a perception in response to the collected financial statement information, with several factors that form the basis for its assessment (Fetomalae et al., 2024). However, in planning, performing, and reporting audit results, auditors need to use professional judgment because the results depend on judgment. In making decisions, the auditor must evaluate all the evidence collected (Sitanggang, 2020). The auditor's evaluation is influenced by their interpretation of the information and evidence they have, influencing their assessment of the accuracy of the financial statements. This assessment is influenced by historical, current, and anticipated events. The outcome of the audit judgment is crucial in determining the effectiveness of the auditor's work (Hakim & Anwar, 2021).

## **2.3. Work Experience**

Experience is used to describe the skills and information a person gains from engaging in a particular activity. The time auditors spend reviewing various tasks helps auditors become more knowledgeable in identifying errors, both of which are considered aspects of audit experience (Murtadha, 2018). According to the Public Accountant Professional Standard Number 200 of 2017, auditors need to rely on their relevant expertise, training, and experience in accounting, auditing, and ethics when making decisions in order to meet the necessary standards for conducting audits. Sufficient experience makes auditors realize the importance of examining relevant data and evidence in making decisions by complying with the terms of the audit engagement. Experienced auditors have more expertise, thus helping to understand the situation at hand (Sumartono et al. 2023). Auditors need to have a wide range of general and specialized accounting knowledge, a thorough understanding of accounting, auditing, and client characteristics. Work experience is very important for auditors to improve abilities and expand education. With diverse work experience, auditors have different perspectives on audits and their results (Aida, 2021).

## **2.4. Compliance pressure**

One form of social pressure is compliance pressure, which occurs when a person gives instructions to others on how to behave. Auditors experience psychological changes during the audit process due to compliance pressure from superiors (Sitanggang, 2020). According to attribution theory, compliance pressure is an external factor that influences individual actions.

Auditors may feel compelled by supervisors and clients to stray from the professional standards relevant to their responsibilities. Pressure to comply can change the auditor's perspective and increase the risk of violating professional norms and ethics (Suryarini et al. 2022). Auditors who experience compliance pressure will have an impact on violations of ethical and professional standards, making it impossible to ensure the accuracy of audit decisions. The quality of audit judgments provided will decrease if auditors lack courage and carry out audit tasks in an inappropriate manner (Sososutiksno & Gaspersz, 2023). Differences of opinion that occur between auditors and clients are usually a source of compliance pressure. The negative impact that occurs, decreasing public trust in the audit profession and social credibility due to pressure from superiors or audited clients (Gulo et al. 2021).

## 2.5. Self-Efficacy

Self-efficacy is a key motivator that drives individuals to modify their actions in order to reach a desired level of success. Self-belief is a significant element within the system of self-control that is crucial in influencing human drive and actions (Septiaji & Hasymi, 2021). Believing in oneself is essential for successfully carrying out tasks, reaching objectives, and obtaining positive outcomes (Darmayanti et al., 2022). A person with high self-efficacy is goal-oriented and has high expectations of success. Conversely, people with low self-efficacy are unable to complete activities effectively and often worry about failure (Pawitra & Suhartini, 2019). The auditor's self-efficacy of his ability to complete the task will encourage him to be more enthusiastic in achieving his goals, and produce his best. High levels of self-efficacy reduce the fear of failure, because auditors carry out their responsibilities as auditors effectively and provide accurate assessments (Hendrawan & Dirmawan, 2023).

## 2.6. Gender

Gender roles in society shape expected behaviors, thoughts, and emotions. Men tend to make quicker decisions with less information analysis, while women are generally more thorough and use complete information in decision-making (Murtadha, 2018). In decision making, female process information more effectively and efficiently than male. Female exhibit superior decision-making skills compared to male due to their meticulous analysis of the decision's essence and their elevated moral reasoning abilities (Gifari et al. 2023). Although female process information deeply when solving problems, they do not utilize all of it. female process information comprehensively, while male selectively (Septiaji & Hasymi, 2021). Tasks, responsibilities, and roles assigned based on gender vary between male and female. Society tends to place male on a pedestal, considering them to hold a superior position compared to female. Female use emotions when acting, while male use reason or logic. Changes in female's emotions will affect work, this difference shows that male are able to work more consistently than female. Decisions made by male and female auditors may differ (Setyawan et al. 2024)

## 2.7. The Effect of Experience on Audit Judgement

Auditors are anticipated to become more alert in scrutinizing pertinent information and proof with adequate experience in order to make the best choices and act in accordance with the terms of the audit assignment. Experienced auditors are more knowledgeable, can help understand the various situations faced. Audit judgment is influenced by auditor experience (Sumartono et al. 2023). Previous research by Priyoga (2019), states that the work experience of auditors has a positive effect on audit judgment. Auditor performance increases along with his experience, with more experience, he has a better memory and understands events clearly. The number of audits completed can give auditors an idea of what to expect when working on

an audit (Rahmadanty & Muslimin, 2020). Research conducted by Aida (2021), Abdillah et al. (2020), and Murtadha (2018) show that having a background in auditing can lead to improved judgment when evaluating financial information. Seasoned auditors are known for their ability to distinguish between pertinent and extraneous evidence during the audit process.

**H1:** Work Experience has a positive effect on Audit Judgement

## 2.8. The Effect of Compliance pressure on Audit Judgement

Professional auditors will try to carry out their duties responsibly and according to organizational requirements. Despite this, a number of internal and external pressures remain (Sitanggang, 2020). Pressure to comply with superiors or clients causes the auditor's opinion to change, which increases the likelihood of violating professional ethical standards. Research conducted before indicates that the pressure to comply leads to adverse consequences on the judgment made during audits (Aida, 2021). According to Muslim et al. (2018), auditors will continue to be under pressure from clients to meet needs. Poor audit judgment, loss of independence, and violations of professional ethical standards will occur. However, if the auditor is professional in conducting the audit, the better the resulting audit quality. According to previous research by Suryarini et al. (2022), Septiaji & Hasymi (2021), and Gulo et al. (2021), compliance pressure has a negative effect on audit judgment. compliance pressure from superiors and clients affects decision making so that the resulting judgment becomes less appropriate.

**H2:** Compliance pressure has a negative effect on Audit Judgement

## 2.9. The Effect of Self-Efficacy on Audit Judgement Effect

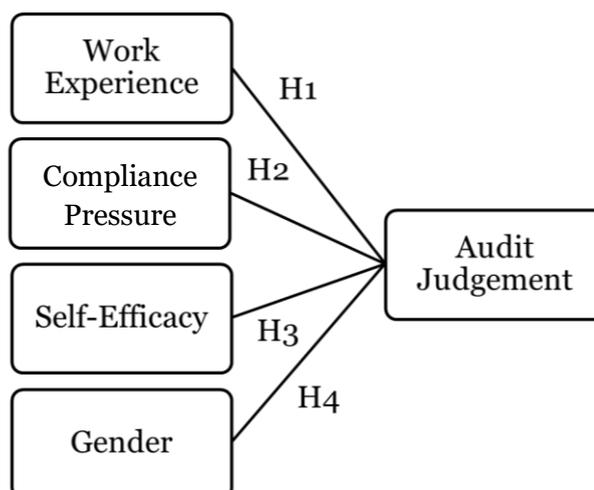
Self-efficacy is a personal attribute that motivates individuals to successfully accomplish tasks. Those with strong self-confidence are motivated to perform well in their roles, particularly auditors whose performance greatly influences decision-making (Septiaji & Hasymi, 2021). Previous research shows that high self-efficacy will affect the auditor's strong internal motivation. Self-efficacy has been shown to influence audit decision-making, with auditors feeling more sure of their abilities when they make sound judgments during audits (Atmaja & Sukartha, 2021). High levels of self-efficacy are better at making audit judgments than those with low self-efficacy. Self-efficacy has a positive effect on auditor performance in making audit judgments (Prasetya Muttiwijaya & Ariyanto, 2019). The results of studies by Hendrawan & Dirmawan (2023), Sososutiksno & Gaspersz (2023), and Darmayanti et al. (2022) also stated that having confidence in oneself can impact an auditor's judgment in a positive way, as a greater sense of self-efficacy often leads to improved judgment during audits.

**H3:** Self-efficacy has a positive effect on Audit Judgement

## 2.10. The Effect of Gender on Audit Judgement

Auditors' decision-making processes are influenced by gender, with female auditors showing a higher level of consideration for different factors compared to their male counterparts. Gender is viewed as a key factor in shaping auditor judgment (Setyawan et al., 2024). Research by Murtadha (2018) reveals that female auditors have demonstrated stronger judgement in audits compared to their male counterparts. This study aligns with previous research findings of Atmaja & Sukartha (2021) that female auditors have better moral judgment in making decisions than male auditors, according to the findings of the study, gender influences audit judgment in a beneficial way. Other studies that support this statement are Jaspin et al. (2021), and Gifari et al. (2023) which explains that gender has a positive effect on audit judgment.

**H4:** Gender has a positive effect on Audit Judgement



**Figure 2. Research Framework**

### 3. Methods

#### 3.1. Research Methods

This quantitative study examines factors influencing audit judgment among auditors at Public Accounting Firms (KAP) in the Surakarta and Semarang regions of Indonesia. The research investigates how four independent variables - work experience, compliance pressure, self-efficacy, and gender - affect audit judgment as the dependent variable. The study's primary objective is to analyze the relationship between these four factors and auditors' judgment quality. Data collection involves distributing printed questionnaires directly to auditors at their respective Public Accounting Firms through in-person visits. This approach ensures primary data collection from practicing auditors in their work environment.

#### 3.2. Population and Sample

All auditors employed by public accounting firms (KAP) in Surakarta and Semarang regions make up the study population. Sampling using purposive sampling. The criteria for auditors are those with a minimum education of D3, have a minimum work experience of one year, because with these criteria auditors are considered to have understood and explored the audit judgment process. The quantity of samples is decided based on the established criteria.

#### 3.3. Research Instruments

The research includes four variables that operate separately and one variable that depends on the others. There are measurement indicators for each variable, outlined below:

##### 3.3.1. Audit Judgement (Y)

Audit judgment is the auditor's judgment regarding the fairness of the financial statements in the form of a final opinion. According to Murtadha (2018) there are three indicators used to measure the audit judgment variable which are survival of an entity, audit risk level, and materiality level.

##### 3.3.2. Work Experience

Work experience refers to the duration spent on tasks and the volume of projects completed when reviewing financial documents as mandated by the auditor. Murtadha (2018) states that there are three indicators used to measure work experience variables, which are auditor's length of service, number of assignments received, and number of clients served.

### 3.3.3. Compliance pressure

Compliance pressure is a situation where someone feels pressured and acts according to the orders of people who have higher power. According to Sitanggang (2020) there are two indicators used to measure compliance pressure variables, which are morality and understanding of professional standards.

### 3.3.4. Self-efficacy

Self-efficacy is the belief in doing the best according to the ability to achieve the goal. A high level of self-confidence will make auditors overcome challenges and complete tasks appropriately and efficiently. Tangke et al., (2020) states that there are two indicators used to measure self-efficacy variables, which are task completion ability and effectiveness at work.

### 3.3.5. Gender

The idea of gender is a social construct that distinguishes between men and women based on their assigned roles, actions, and emotional traits. According to Jaspin et al., (2021) there are three indicators used to measure gender variables which are emotional characteristics, accessing information, and risk aversion

## 3.4. Data Analysis Technique

The data analysis employed multiple linear regression modeling through SPSS (Statistical Package for the Social Sciences) software. Following the initial data analysis, the research implemented various statistical procedures, beginning with descriptive statistics and instrument validation through validity and reliability assessments. The study then performed classical assumption testing, which included evaluating data normality, checking for multicollinearity issues, and testing for heteroscedasticity.

Subsequently, the analysis proceeded with F-testing, determination coefficient analysis, t-testing, and comprehensive multiple regression modeling. The multiple regression approach was specifically designed to examine hypotheses H1 through H4 using an interactive methodology. This statistical framework was intended to fulfill the research objectives by analyzing how work experience, compliance pressure, self-efficacy, and gender collectively influence audit judgment quality. The multiple regression model was structured according to the following equation:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Description:

- Y = Audit Judgement
- $\alpha$  = Constant
- $\beta$  = Regression Coefficient
- X1 = Work Experience Variable
- X2 = Compliance pressure Variable
- X3 = Self-Efficacy Variable
- X4 = Gender Variable
- e = Standard Error

## 4. Results and Discussion

### 4.1. Research Results

#### 4.1.1. Description of Respondent Description

Questionnaires were distributed to auditors working at public accounting firms (KAP) in the Surakarta and Semarang regions to collect data. A total of 65 questionnaires that can be used in this study and meet the criteria for research. The number of questionnaires distributed along with the list of Public Accounting Firms (KAP) which are the research sites can be seen in table 1.

**Table 1. Respondent Demographic**

No.	Criteria	Total	Percentage (%)
1	<b>Gender</b>		
	Male	26	40%
	Female	39	60%
	Total	65	100%
2	<b>Age</b>		
	22 to 30 years old	59	91%
	31 to 50 years old	6	9%
	Total	65	100%
3	<b>Education</b>		
	Bachelor (S1)	60	92%
	Master (S2)	5	8%
	Total	65	100%
4	<b>Work Experience</b>		
	< 3 years	47	72%
	< 5 years	28	28%
	<b>Total</b>	65	100%

Source: Primary data processed, 2025

In terms of respondent demographics, there were 39 female respondents, comprising 60% of the total respondents, while there were 26 male respondents, making up the remaining 40%. Therefore, the study had a higher percentage of female respondents, indicating a prevalence of women among auditors at the Public Accounting Firm (KAP).

According to the age breakdown, 91% of the respondents in this study were between the ages of 22 and 30, totaling 59 participants. The remaining 9% were aged between 31 and 50, consisting of 6 people. These results indicate that a large portion of the respondents are in the younger age group, presenting them with the chance to advance their careers in the field of auditing.

Based on data on respondents according to their latest education, respondents with the latest S1 education were 60 respondents or 92%. Respondents who had the last education S2 were 5 respondents or 8%. The findings of this research indicate that a large proportion of participants possess a bachelor's degree. This suggests that their educational background enables them to effectively perform their duties as auditors.

Based on work experience as an auditor, respondents who worked for less than 3 years were 47 respondents or 72%. Respondents who worked for less than 5 years were 28 respondents or 28%. So that the majority of respondents in this study have work experience as auditors, namely less than 3 years as many as 47 respondents or 72%. This shows that respondents with less than 3 years of work experience are considered to have sufficient experience to master the audit field.

### 4.1.2. Descriptive Statistics Test

Statistical analysis methods can be utilized to examine data by offering an overview or summary of the gathered data without aiming to draw broad conclusions (Sugiyono, 2019).

**Table 2. Descriptive Statistical Test Results**

	N	Min	Max	Mean	Std. Deviation
Work Experience (X1)	65	18	30	24,68	3,265
Compliance pressure (X2)	65	7	24	16,42	3,201
Self-efficacy (X3)	65	13	25	20,09	2,255
Gender (X4)	65	9	30	17,11	3,894
Audit Judgement (Y)	65	18	30	24,32	3,433
Valid N (listwise)	65				

Source: Primary data processed, 2025

Table 2 shows data from 65 valid respondents for the study. The Work Experience variable has a minimum score of 18, maximum score of 30, average score of 24.68, and standard deviation of 3.265. Compliance pressure variable has a minimum score of 7, maximum score of 24, average score of 16.42, and standard deviation of 3.201. Self-Efficacy variable has a score range from 13 to 25, average score of 20.09, and standard deviation of 2.255. The Gender variable has scores ranging from 9 to 30, average score of 17.11, and standard deviation of 3.894. Audit Judgement variable has scores ranging from 18 to 30, average score of 24.32, and standard deviation of 3.433.

### 4.1.3. Research Instrument Test

Testing instruments are essential to verify the effectiveness of the survey in measuring research factors. A research tool is considered effective when it meets the criteria of validity and reliability. In order to evaluate the research tool, two assessments are conducted - the validity and reliability assessments (Ghozali, 2018).

**Table 3. Validity And Reliability Test Result**

Variables	Indicator	R Table	R Value	Cronbach's Alpha	Description
Audit Judgement (Y)	Y.1	0,244	0,805	0,900	Valid
	Y.2	0,244	0,789		Valid
	Y.3	0,244	0,858		Valid
	Y.4	0,244	0,852		Valid
	Y.5	0,244	0,821		Valid
	Y.6	0,244	0,780		Valid
Work Experience (X1)	X1.1	0,244	0,677	0,810	Valid
	X1.2	0,244	0,630		Valid
	X1.3	0,244	0,653		Valid
	X1.4	0,244	0,735		Valid
	X1.5	0,244	0,814		Valid
	X1.6	0,244	0,767		Valid
Compliance pressure (X2)	X2.1	0,244	0,734	0,690	Valid
	X2.2	0,244	0,708		Valid
	X2.3	0,244	0,622		Valid
	X2.4	0,244	0,633		Valid
	X2.5	0,244	0,288		Valid
	X2.6	0,244	0,762		Valid
Self-efficacy (X3)	X3.1	0,244	0,810	0,850	Valid
	X3.2	0,244	0,849		Valid
	X3.3	0,244	0,765		Valid
	X3.4	0,244	0,774		Valid
	X3.5	0,244	0,789		Valid

Variables	Indicator	R Table	R Value	Cronbach's Alpha	Description
Gender (X4)	X4.1	0,244	0,633	0,722	Valid
	X4.2	0,244	0,350		Valid
	X4.3	0,244	0,787		Valid
	X4.4	0,244	0,763		Valid
	X4.5	0,244	0,459		Valid
	X4.6	0,244	0,786		Valid

Source: Primary data processed, 2025

1) Validity Test

Validity assessment is used to evaluate the efficiency of a questionnaire. A question in a research survey is considered valid if it aligns with the researcher's expectations and effectively measures what it intends to. The validity of the questionnaire is determined by assessing the calculated r value in relation to the r table, using the calculation of degrees of freedom (df) which is equal to the number of samples. If the calculated r value exceeds the r table value, then the questionnaire is deemed valid (Ghozali, 2018).

According to the findings from table 3, the validation test outcomes indicate that all the questions included in the survey for this research study meet the necessary criteria for validity. Following the established criteria, a question is considered valid when the calculated r value is higher than the tabled r value at a 5% significance level. Consequently, it is possible to infer that all the questions related to each variable exceed the critical r value of 0.244, making them suitable for use in the study.

2) Reliability Test

The reliability test is employed in evaluating the validity of a questionnaire question that serves as an indicator for a variable. In this research, the Cronbach's Alpha ( $\alpha$ ) formula is utilized to gauge the level of reliability in a questionnaire question. If the Cronbach's Alpha ( $\alpha$ ) value exceeds 0.6, it is deemed that the questionnaire question is considered to be dependable (Ghozali, 2018). The results from the reliability assessment shown in table 3 suggest that every variable analyzed in the research has a Cronbach's Alpha value above 0.60. A variable is deemed to be dependable if its Cronbach's Alpha value surpasses 0.60. The greater the Cronbach's Alpha value is approaching 1, the greater the reliability of the variable.

#### 4.1.4. Classical Assumption Test

**Table 4. Summary of Classical Assumption Test Results**

Description	Test Results	
<b>Normality Test (One-Sample Kolmogorov-Smirnov)</b>		
Asymp. Sig. (2-tailed)	,200 <sup>c,d</sup>	
Description	Test Results	
<b>Multicollinearity Test</b>		
Tolerance and VIF values for each variable	Tolerance	VIF
Work Experience (X1)	,714	1,401
Compliance pressure (X2)	,926	1,080
Self-efficacy (X3)	,744	1,344
Gender (X4)	,897	1,115
Description	Test Results	
<b>Heteroscedasticity Test</b>		
Significance Value of each Variable	Sig	
Work Experience (X1)	0,493	
Compliance pressure (X2)	0,935	
Self-efficacy (X3)	0,428	
Gender (X4)	0,107	

Source: Primary data processed, 2025

1) Normality Test

The purpose of the normality test is to determine if the data collected fits a normal distribution. In this study, the Kolmogorov-Smirnov Test is used to assess normality. If the p-value is greater than 0.05, it indicates that the data is normally distributed (Ghozali, 2018). Based on the data outlined in table 4, it can be inferred that the p-value asymp. Sig (2-tailed) is 0.200, suggesting that the likelihood value exceeds 0.05. In summary, the findings suggest that the data follows a normal distribution.

2) Multicollinearity Test

The goal of the multicollinearity test is to assess if there is a relationship among the different factors being studied. Tolerance and VIF values are the measures utilized in the multicollinearity test. When the threshold falls below 10 and the VIF surpasses 10, it indicates that multicollinearity is absent in this scenario (Ghozali, 2018). In this study, every variable has a tolerance value above 0.10 as indicated in table 4. The VIF value in the table further validates that each variable has a value under 10. As a result, it can be concluded that there is no significant multicollinearity among the independent variables in this research.

3) Heteroscedasticity Test

The test for heteroscedasticity is focused on evaluating whether the variance remains consistent across a model. A study's regression model is said to be effective when there is uniform variance. If the p-value for each independent variable is greater than 0.05, then the regression model is deemed to be free from signs of heteroscedasticity (Ghozali, 2018). Table 4 indicates that the significance values for work experience, compliance pressure, self-efficacy, and gender in the heteroscedasticity test are 0.493, 0.935, 0.428, and 0.107, respectively. All the variables in this study have significance values that exceed 0.05, leading to the conclusion that there is no heteroscedasticity present.

4) Multiple Linear Regression Analysis

**Table 5. Summary of Multiple Linear Regression Test Results and Hypothesis Tests**

Description		Test Results		
<b>F test</b>		<b>F Value</b>		
Calculated F Value and Sig Value.		10,314		
		<b>Sig.</b>		
		,000 <sup>b</sup>		
Description		Test Results		
<b>Determination Coefficient Test</b>				
R Square Value		,407		
Description		Test Results		
<b>Multiple Linear Regression Test</b>				
Calculated t value and Sig.		B	t	Sig.
Constant		5,016	1,337	0,186
Work Experience (X1)		0,422	3,409	0,001
Compliance pressure (X2)		0,254	2,290	0,026
Self-efficacy (X3)		0,395	2,255	0,028
Gender (X4)		0,299	3,235	0,002

Source: Primary data processed, 2025

a. F test

The F test is a test to measure the simultaneous influence of independent variables on the dependent variable included in the regression model of a study. If the significance value of each independent variable > 0.05, it is said that there is a simultaneous significant influence between the independent variables on the dependent variable (Ghozali, 2018). The results from table 5 demonstrate that the significant value of <0.05 suggests that the independent

variable has a significant and simultaneous impact on the dependent variable. In this particular research, the significance value is 0.000, indicating that the dependent variable is greatly affected by the independent variable both significantly and simultaneously.

b. Determination Coefficient Test

The R<sup>2</sup> statistic measures the proportion of the variance in the dependent variable that is predictable from the independent variables. R<sup>2</sup> ranges from 0 to 1, with a higher value indicating a stronger relationship between the variables. If R<sup>2</sup> is near 1, the model is considered effective (Ghozali, 2018). The findings in Table 5 display the outcomes of the Coefficient of Determination Assessment, revealing an R Square value of 0.407. This suggests that 40.7% of the changes in the dependent factor are impacted by the chosen independent variables in this research. Essentially, factors such as work experience, compliance pressure, self-efficacy, and gender together contribute to 40.7% of the effect, leaving 59.3% to be influenced by other unexplored variables.

c. Multiple Linear Regression Equation

$$Y = 5.016 + 0.422 X_1 - 0.254 X_2 + 0.395 X_3 + 0.299 X_4 + e$$

Based on the regression equation, the constant value of 5.016 indicates that if the variables of work experience, compliance pressure, self-efficacy, and gender are held constant, the value of audit judgment (Y) will remain at 5.016. The coefficient of work experience (X<sub>1</sub>) is positive at 0.422, meaning that an increase in work experience is associated with an increase in audit judgment. The coefficient of compliance pressure (X<sub>2</sub>) is negative at -0.254, indicating that higher compliance pressure tends to decrease audit judgment. The coefficient of self-efficacy (X<sub>3</sub>) is positive at 0.395, suggesting that greater self-efficacy leads to better audit judgment. Lastly, the coefficient of gender (X<sub>4</sub>) is positive at 0.299, implying that gender also has a positive influence on audit judgment.

d. Hypothesis Test (t)

The t-test is utilized to investigate the impact of individual variables on the outcome variable. This analysis involves comparing the p-value with the alpha level of 0.05. A p-value below 0.05 suggests a substantial effect of the independent variable on the dependent variable, leading to the acceptance of the alternative hypothesis (H<sub>a</sub>) (Ghozali, 2018).

Based on the results shown in Table 5, the Work Experience variable (X<sub>1</sub>) has a significance value of 0.001 and a t-value of 3.409, which is lower than 0.05 and has a positive direction. Therefore, Hypothesis 1 (H<sub>1</sub>) is accepted, indicating that work experience significantly and positively affects audit judgment. The Compliance Pressure variable (X<sub>2</sub>) has a significance value of 0.026 and a t-value of -2.290, which also meets the criterion of p < 0.05 but with a negative coefficient, hence Hypothesis 2 (H<sub>2</sub>) is accepted. This shows that compliance pressure negatively influences audit judgment. Furthermore, the Self-Efficacy variable (X<sub>3</sub>) has a significance value of 0.028 and a t-value of 2.255, indicating a significant and positive effect on audit judgment, thus Hypothesis 3 (H<sub>3</sub>) is accepted. Lastly, the Gender variable (X<sub>4</sub>) yields a significance value of 0.002 and a t-value of 3.235, which is also below 0.05 with a positive direction. Therefore, Hypothesis 4 (H<sub>4</sub>) is accepted, showing that gender has a significant and positive effect on audit judgment.

## 4.2. Discussion

### 4.2.1. The Effect of Work Experience on Audit Judgement

The outcomes of hypothesis testing demonstrate that work experience significantly contributes to audit judgement. Consequently, the initial hypothesis (H1) concerning the impact of work experience on audit judgement is supported. The conclusions drawn from this study are consistent with the tenets of attribution theory, which suggests that individuals' actions are shaped by both intrinsic and extrinsic factors, where experience is included in internal factors in a person. The auditor will gain more experience and make better judgments with an increasing number of assignments.

The results of this study are consistent with prior research conducted by Setyawan et al. (2024) and Tangke et al., (2020) which shows that having work experience improves audit judgment. Auditors with more experience are more skilled at making judgments compared to those with less experience. Experience makes auditors feel able to control audit results because the assessment comes from self-competence. To develop auditor experience, the Public Accounting Firm (KAP) needs to carry out a junior auditor monitoring program, cross-sector audit rotations and continuous technical and soft skills training. Experienced auditors will be able to detect errors and irregularities in a financial report quickly because of their sensitivity in understanding relevant information.

### 4.2.2. The Effect of Compliance Pressure on Audit Judgement

Based on the findings from the hypothesis testing, it has been determined that pressure to conform has a detrimental effect on audit judgment. As a result, the hypothesis concerning the influence of compliance pressure on audit judgment has been confirmed. This study aligns with attribution theory, which suggests that behavior is shaped by both internal and external elements, including compliance pressure from supervisors or clients. Auditors who make decisions with the influence of other parties will provide judgments that are not independent and objective, so that the resulting decisions are not accurate. The negative influence of compliance pressure received by auditors will result in a mindset and way of working.

The results of this study are consistent with the findings of earlier research conducted by Muslim et al. (2018) and Aida (2021) which states that the compliance pressure negatively impacts an auditor's ability to make sound judgments during an audit. As the level of pressure to conform increases for the auditor, the overall quality of their judgment decreases. The level of pressure to comply with rules and regulations can impact how one evaluates the fairness of financial statements. Auditors who are respondents in this study may feel pressure from their superiors or clients so that the resulting judgment is not good. Therefore, the Public Accounting Firm (KAP) must increase the independence of auditors from superior or client pressure, as well as develop an internal code of ethics and reporting system if auditors feel pressured. If the auditor chooses to disregard directives from senior management and customers in order to depart from established professional norms, he may potentially face termination and a loss of client.

### 4.2.3. The Effect of Self-Efficacy on Audit Judgement

It has been confirmed through hypothesis testing that the self-efficacy factor positively impacts audit judgment. The validation of the third hypothesis (H3) regarding the impact of self-efficacy on audit judgment has been confirmed. The results of this study are consistent with the tenets of attribution theory, suggesting that individuals' actions are influenced by internal factors such as self-belief, known as self-efficacy. The higher the self-efficacy, the greater the auditor's sense of responsibility for the decisions made.

The findings align with the studies carried out by Septiaji & Hasymi (2021) and Gifari et al., (2023) which shows that having high self-efficacy enhances auditors' ability to make accurate judgments during audits. Auditors with strong self-efficacy tend to have a higher proficiency in assessing financial statements. Public Accounting Firms (KAP) need to build a work culture that supports and rewards auditors' achievements. An auditor not only has high self-efficacy but must be balanced with knowledge and experience in the audit field.

#### **4.2.4. The Effect of Gender on Audit Judgement**

The outcomes of hypothesis testing have revealed that gender plays a significant role in influencing audit judgment. Therefore, the fourth hypothesis (H4) concerning the impact of gender on audit judgment is supported. The findings of this research align with attribution theory, which suggests that personal traits like precision and confidence can impact how auditors make decisions.

The results of this study are consistent with research conducted by Murtadha (2018) and Jaspin et al. (2021) which states that gender plays a role in influencing audit judgment. Variances in attitudes and personality traits among men and women can impact the final judgment made. In the Public Accounting Firm (KAP) there is gender diversity, therefore it is important to manage the strengths of each auditor so that they can complement each other in making decisions. Male and female auditors must have the same competence and be professional in carrying out their work so that the resulting judgment is of higher quality.

## **5. Conclusion**

This study examined the effects of work experience, compliance pressure, self-efficacy, and gender on audit judgment among auditors at Public Accounting Firms (KAP) in Surakarta and Semarang. The findings show that work experience and self-efficacy have a positive and significant influence on audit judgment, indicating that more experienced and confident auditors tend to produce better judgment. Conversely, compliance pressure has a negative effect, suggesting that higher pressure reduces judgment quality. Gender also shows a positive effect, reflecting that individual traits such as emotional tendencies and risk preferences influence judgment.

To enhance audit quality, KAPs should provide ongoing training and practical exposure, foster a supportive work environment, and implement fair, inclusive policies that respect individual differences. It is also essential to maintain auditor independence by minimizing external and internal pressures. This study is limited to four independent variables and a relatively small sample of 65 respondents. Additionally, some questionnaires were not accepted, and response accuracy may vary. Future research should include more diverse variables and expand the sample across multiple regions to increase generalizability. KAPs are encouraged to promote professionalism without excessive pressure, and auditors should enhance their competence and self-efficacy through continuous learning and certification to ensure objective and independent audit judgments.

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