RISET

JURNAL APLIKASI EKONOMI AKUNTANSI DAN BISNIS

ANALYSIS OF FACTORS THAT AFFECT THE AUDITORS' AUDIT JUDGMENT (A Case Study at the Audit Board of the Republic of Indonesia BPK RI)

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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. This research is quantitative research, the data used in this study is primary data by distributing questionnaires to BPK Jakarta. Data is processed using the help of SPSS 25.

Population in this study were auditor who work in the BPK Jakarta. Questionnaires were distributed as many as 202 questionnaires, The samples 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 effect on audit judgment.

Keywords: Auditor Experience, Obedience Pressure, Audit Judgment

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INTRODUCTION

In the digital age, not a few companies are trying to increase the value of their companies, especially companies that need investors' capital. Companies must be able to present financial statements that are transparency and accountability, financial statements must be audited by an independent auditor. The audited financial statements are one of the requirements that must be met when companies go public. This causes the need for independent audit services to be higher.

The audit process itself is a process of gathering and evaluating audit evidence regarding company financial information carried out by a competent and independent auditor to present financial reports in accordance with established criteria. An auditor must have a high level of professionalism, be objective and does not have a partial

attitude. The auditor must issue an opinion in accordance with the audit evidence obtained and be accountable and in accordance with generally accepted auditing standards.

In the process of providing an opinion, a judgment is needed, that is when the auditor in carrying out his duties can take the audit evidences that can be justified. According to Mulyadi (2010), audit judgment is an auditors' policy in determining opinion from the results of audits obtained which are based on an idea, estimation about the objects, events, status, or other types of events. The purpose of an auditor doing audit judgment is nothing but to analyze the company's internal controls, to assess the audit risk and to present things that are uncertain (Indarto, 2011).

Audit judgment will affect an auditor in determining the opinion that will be decided, so it takes the company's honest attitude in presenting its financial statements. There are several auditors who are subject to sanctions due to dishonesty in presenting the financial statements. In 2018 the Ministry of Finance has imposed an administrative sanctions in the form of limiting audit services to corporate entities for one year to the accounting firm of Satrio Bing, Eny and partners affiliated with Deloitte Indonesia due to violations of procedures an audit. According to the results of an examination by the Financial Professional Development Center (PPPK), it stated that the audit firm in conducting its audit procedures was not in accordance with auditing standards on SNP Finance's financial statements. In addition to Satrio Bing case, it also happened to the accounting firm of SBE and partners who were subjected to administrative sanctions due to their close relationships with senior engagement team members. There are several factors that can affect audit judgment, namely the auditors' experiences in auditing, auditor obedience pressure, and the complexity of audit work experienced by the auditor. The auditors' experiences are considered to be important in making audit decisions and determining judgment because the auditors' experiences might reflect an auditors' ability to evaluate the condition of the company to be audited.

Auditor obedience pressure is an auditors' condition in applying audit standards, which arises due to conditions where the client orders the auditor to conduct audits that are not in accordance with established auditing standards. The situation like this will result in audit judgment determined by the auditor to be disrupted so that the auditor will issue judgments that are not in accordance with predetermined audit evidences. The research conducted by Putri (2015) on the influence of auditor knowledge, auditors' experiences, task complexity, the locus of control, and the pressure of adherence to audit judgment states that knowledge has a significant effect on audit judgment, experiences have no significant effects on audit judgment, locus of control has a significant effect on audit judgment and obedience pressure has a significant effect on audit judgment. Whereas research conducted by Kadek Evi (2014) on the effects of auditors' experiences, obedience pressure and task complexity on the audit judgment states that auditors' experiences, obedience pressure and task complexity have a significant effects on the audit judgment.

Based on this background, the authors are interested in researching on the analysis of the factors that might affect the auditor's audit judgment taking the Supreme Board (BPK) as the case study.

LITERATURE REVIEW

According to Alvin A. Arens et al (2012) audit judgment is the auditors' personal perspective in terms of responding to information that will affect the auditor in giving opinion to the company's financial statements that refer to the auditors' personal judgment phenomenon.

Audit judgment is influenced by several factors, both technical and non-technical factors, namely auditor obedience pressure, gender, complexity of audit work, auditor experiences, ethical perception, understanding of the code of ethics (Rahayu et al, 2014).

The auditor's experience is an auditors' process of developing the mindset of an auditors' behavior towards better, experienced auditors who will perform audit tasks with high technical expertise and implementation (Singgih and Bawono 2010). The factors that could affect auditor experience are professional training, education, length of work (Mulyadi, 2010: 25).

According to Veithzal (2011: 516), auditor obedience pressure is a feeling of pressure faced by the auditor over the demands of the work he is doing. The pressure is faced by the auditor because of client demands that can distort the professionalism of the auditor. The factors that might influence pressure are education, accommodation, modification of environmental and social factors, knowledge, age, and family support (Mangkunegara, 2013: 30).

Based on the description of the literature review above, the theoretical framework in this study is as follows:

The Research Framework
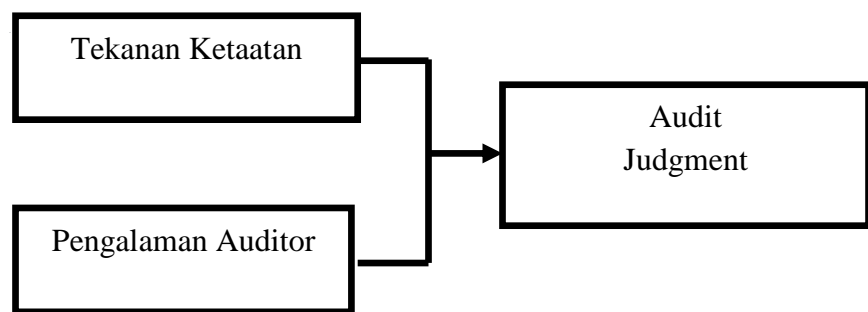
Based on the framework above, the hypotheses that can be put forward are as follows:
H_1 : Auditors' experiences have effects on audit judgment
H_2 : Obedience pressure affects audit judgment

RESEARCH METHODS

Population and Samples

The population used in this study are the auditors who are working at the Audit Board of the Republic of Indonesia (BPK). The samples were chosen based onthe

purposive sampling method, where the auditor chosen becomes the sample according to the criteria established as an auditor.

RESEARCH VARIABLE

The variables in the study are as follows:

1. **Independent Variable**
   1. Workd Experience
      The work experience indicator is measured using a questionnaire with 5 (five) questions as measured by the Likert scale. Namely for point 5 = 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 the cases that have been handled also measured with 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 2 case times.
   2. **Obedience Pressure**
      The indicators of obedience pressure in this study were measured using a questionnaire with a total of 7 (seven) questions measured using the Likert scale, namely for point 5 = very supportive, point 4 = supportive, point 3 = neutral, point 2 = not supportive, and point 1 = very unsupportive.
2. **Variable Dependent**
   The dependent variable in this study is audit judgment. The indicator of this variable is measured by questions as many as 6 (six) questions using 5 Likert scale namely point 5 = very supportive, point 4 = supportive, point 3 = neutral, point 2 = not supportive, point1 = very not supportive.

Data Analysis Techniques
In this study the data analysis used is quantitative analysis, which includes the description of respondents, quality data test on the classic assumption test, multiple linear regression analysis, and hypothesis testing. The indicators used in the research variables in the form of questionnaires measured by Likert scale will be processed using SPSS 25 statistical software.

Description of Respondents
The description of the respondent is a description of the sample information that will be examined, which includes gender, age, length of service at the Supreme Board (BPK), job position, length of service, and education background.

Data Quality Test
Data quality tests include:

Validity Test
Validity test is done to test the contents of the research instrument, whether the research instrument used is appropriate or not (Sugiyono, 2010: 137). The validity test assessment indicator is measured by looking at the Corrected Item - Total Correlation (r count), each question will be compared between r arithmetic and r tables in the Pearson Product Moment r table. Total respondents in this study were 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 arithmetic> r table, then the items in the questionnaire will be declared valid and vice versa (Anwar Sanusi, 2011: 77).

Reliability Test

The reliability test is carried out to test the consistency of the measuring instrument when the measurement tool is used by the same person with different times or different people with the same time. The level of reliability measured by the Alpha Cronbach method is measured using the Alpha 0-1 scale. The Alpha size can be interpreted in the table below:

Tabel 1
Guidelines for Interpretation of Reliability Coefficients

Value Range	Intrepretention Of Realibility
0.80 – 1.00	Very high
0.60 – 0.80	High
0.40 – 0.60	Middle
0.20 – 0.40	Low

Source: Budi Setiawan 2015:140

Classic Assumption Test

The classic assumption tests in this research consist of the Normality Test, the Multicollinearity Test, the Heteroscedasticity Test.

Normality Test
   a. The tests will be using the criteria of the Kolmogorov-Smirnov Test are: Kolmogorov-Smirnov sig test significance figures. > 0.05 indicates that the data is normally distributed.
   b. Kolmogorov-Smirnov sig test significance figures. <0.05 indicates that the data are not normally distributed.

Multicollinearity Test

Multicollinearity test shows the value of Tolerance and its opposite Variance Inflation Factor (VIF). The measure shows which independent variables are explained by other independent variables. The tolerance measures the variability of selected independent variables that are not explained by other independent variables. Low tolarance equals high VIF value. Generally, the cut-off values are as follows :
   a. If the Toleration value> 10%, VIF value <10, then there is no multicollinearity between independent variables in the regression model.
   b. If the Toleration value <10% and VIF value> 10, then there is multicollinearity between independent variables in the regression model.

Heterokedasticity Test

This test is performed to detect the presence or absence of heterokedasticity by looking at the Scatterplot.

Linear Regression Analysis

Linear regression analysis in this research can be shown by the following equation:

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

Notes :
Y   = Audit *Judgment*

a   = Connstan
β   = Regression Coefficient
PA   = Auditor Experience
TK   = Obedience Pressure
e   = Error (Error Disruptors)

Statistical Hypothesis Testing

The hypothesis testing aims to answer the problem formulation that was formulated in Section :

1. This test is carried out using partial test (t-test).

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

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

The t-test is conducted to determine the effect of all variables partially on audit judgment. Thus, the hypotheses formulated are:

H_1 : The auditors' experiences affect the audit judgment.

H_2 : Obedience pressure affects the audit judgment.

RESULTS AND DISCUSSION

This research was conducted at the Audit Board of the Republic of Indonesia (BPK) office which is located at Jenderal Gatot Subroto Street number 31 Central Jakarta 10210.

Description of Respondents

Respondents in this study were BPK auditors who served as quality controllers, technical controllers, senior auditor chiefs, senior auditor chiefs, senior auditor members and junior auditor members.

Table 2 Description of Respondents

Gender :		
1. Man	133	65,85%
2. Woman	69	34,15%
Total	202	100%
Age		
1. 20-30 years	19	9,41%
2. 31-40 years	112	55,45%
3. 41-50 years	65	32,17%
4. > 50 years	6	2,97%
Total	202	100%
Position at BPK		
1) Quality Control	1	0,50%
2) Technical Controller	22	10,89%
3) Senior Team Leader	31	15,35%
4) Junior Team Leader	36	17,82%
5) Senior Team Member	70	34,65%
6) Junior Team Member	42	20,79%
Total	202	100%
Last education		
1. D3	2	0.99%
2. S1	111	54.95%
3. S2	88	43.56%
4. S3	1	0,50%
Total	202	100%
Length of Service		
< 1 year	1	0,50%
1-5 years	16	7,92%
6-10 years	71	35,14%
>10 years	130	64,35%
Total	202	100%

Based on the above table, it can be concluded the number of respondents who are male as many as 133 people or around 65.85% more than female respondents. When seen from the age, respondents aged 31-40 years were the most, amounting to 112 people or around 55.45%. Based on the position, the position as senior team member is at most 70 people or around 34.65%. According to the aspects of formal education the most is S1 education as many as 111 people or around 54.95%. If from the aspect of long time working respondents who have worked for more than 10 years with a total of 130 people (64.35%).

Data Quality Test
Validity Test

Below is the validity test table of the independent variable's auditors' experiences:

Table 3 Validity of Independent Variables

No	r Calculate	r Table	Note
1	0.584	0,1161	Valid
2	0,842	0,1161	Valid
3	0,822	0,1161	Valid
4	0.650	0,1161	Valid
5	0.586	0,1161	Valid

Source: Processed data *(IBM SPSS Statistics 25)*

Based on the table above, the resulting r count> r table, then 5 questions for the auditors' experiences are said to be valid.

What follows is the validity test table where the independent variable of obedience pressure is as follows:

Table 4. Uji Validitas

No.	r Calculate	r Table	Note
1	0,571	0,1161	Valid
2	0,135	0,1161	Valid
3	0,502	0,1161	Valid
4	0,515	0,1161	Valid
5	0,536	0,1161	Valid
6	0,298	0,1161	Valid
7	0,289	0,1161	Valid

Based on the above table, then the seven obedience pressure questions are said to be valid because r arithmetic> r table.

Table 5 The Validation of Audit Judgment Dependent Variable :

No	r Calculate	r Table	Note
1	0,616	0,1161	Valid
2	0,548	0,1161	Valid
3	0,572	0,1161	Valid
4	0,688	0,1161	Valid
5	0.304	0,1161	Valid
6	0,202	0,1161	Valid

Based on the 6 questions above, then r count> rather than r table then all questions are said to be valid.

Reliability Test

Following below is the reliability test of the auditors' experience variable:

Table 6 Auditor Experience Reliability Test

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

Source : Processed data *(IBM SPSS Statistics 25)*

Based on the table, we can see that Cronbach's Alpa value is 0.779. This value is greater than 0.6, so it can be concluded that the auditors' experience variable is reliable.

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

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Table 7 Auditor Compliance Test
Reliability Statistics Cronbach's Alpha

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

Sumber: 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. It can be concluded that the audit compliance variable is reliable.

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

Tabel 8 Uji Reliabilitas Audit Judgment

Reliability Statistics	
Cronbach's Alpha	N of Items
,709	7

Sumber: Processed data *(IBM SPSS Statistics 25)*

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

Classic Assumption Test Results

1. **Normality test**

The normality test used in this study is the Kolmogorov-Smirnov test. Tabel 9

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
Test Statistic		,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, 0.200 was generated. Thus, it can be concluded that the data is normally distributed because the value is greater than 0.05.

2. **Multicollinearity Test**

Tabel 10

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	17,033	1,843		9,243	,000		
Pengalaman Auditor	-,071	,067	-,073	-1,056	,292	1,000	1,000
Tekanan Ketaatan	,205	,068	,208	3,009	,003	1,000	1,000

a. Dependent Variable: Audt Judgment

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

3. Heterokedasticity Test

Heterokedasticity Test

Table 11

Coefficients^a

Model	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(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 sig on auditor experience is 0.667, and sig on audit compliance is 0.569, it can be concluded that heterokedasticity does not occur because its value is greater than 0.05.

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Table 12 Analysis of Multiple Linear Regression

Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	17,033	1,843		9,243	,000
	Pengalaman Auditor	-,071	,067	-,073	-1,056	,292
	Tekanan Ketaatan	,205	,068	,208	3,009	,003

a. Dependent Variable: Audt Judgment

Based on the table above, the simple linear regression equation is: Judgment Audit = 17,033 - 0,71 PA + 0,20 TK + e

From this equation can be concluded as follows:
 a) The constant value of 17.033 means that if the value of X 1 and X 2 = 0 or the value of the experience of auditors and audit obedience 0, then the value of the variable y or audit judgment amounted to 17.033.
 b) The auditor experience regression coefficient value is -0.071, meaning that there exists reverse ratio between the variables X and Y, i.e. if an auditor's experience increases, the audit judgment will be reduced.
 c) The regression coefficient value of obedience pressure variable is positive 0.205. This means that when the greater the pressure of obedience, the greater influence on audit judgment.

Table 13
Uji t

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	T	Sig.
1	(Constant)	17,033	1,843		9,243	,000
	Pengalaman Auditor	-,071	,067	-,073	-1,056	,292
	Tekanan Ketaatan	,205	,068	,208	3,009	,003
a. Dependent Variable: Audt Judgment						

Coefficients^a header appears above the table.

When viewed from the t-test table above, it can be concluded as follows:

1. Auditor Experience

    If viewed from the auditors' Sig's score of 0.292, it might be said that the auditors' experiences do not affect audit judgment because it is greater than the standard set which is equal to 0.05. And if we notice that the t value of -1.056 smaller than t table of 1.652432 (-1.056 <1.652432), then the alternative hypothesis is rejected. This means that the auditors' experiences have no significant effects on the audit judgment. A negative value indicates that there exists an inverse relationship between the variables X and Y.

2. Obedience Pressure

    When viewed from the sig pressure obedience value of 0.03 which is smaller than 0.05. And the value of t arithmetic> t table is the value of t arithmetic of 3.009, while t table of 1.652432, it can be concluded that the null hypothesis is rejected and the alternative hypothesis is accepted, meaning that obedience pressure influences the audit judgment. The results of this study are also supported by the results of research conducted by Jamilah et al (2007), Wijayatri (2010), and Kadek Evi (2014).

According to Mangkunegara (2005: 29), obedience pressure affects audit judgment, because obedience pressure is a condition that influences the emotions, thought processes of physical and psychological imbalance at the time of performing tasks, code of ethics, judgment and conflict of an auditor.

CONCLUSIONS AND LIMITATION

Conclusions

The conclusions on the data testing that have been carried out are as follows:

1. The auditors' experiences have no effects on the audit judgment, with a significance level of more than 0.05. This is because researchers only examine the length of services of the auditors. The researchers should include other

factors such as work experiences and the level of difficulty in performing an audit.

2. Obedience pressure affects audit judgment with a significance level below 0.05. This is because if an auditor feels pressured by a client there will be an auditors' dilemma so that there will be an error in giving judgment. Then the greater the obedience pressure felt by an auditor, the greater the effect on the judgment the auditor gives.

Limitation

In carrying out this study, the authors encountered several limitations which include:

1. The component in the auditors' research variable is only the length of services of an auditor. It should also include the level of difficulty in auditing a company.
2. In subsequent studies it is better not only to two factors that can influence audit judgment. There are other factors such as the complexity of audit work.
3. Population taken are limited which are only at the BPK RI (The Audit Board of the Republic of Indonesia) headquarter.

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