

Effects of Competence, Compliance Pressure, and Task Complexity on Audit Judgment: Professionalism as Moderator

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Abstract

The effectiveness of audit decisions relies heavily on the quality of the judgment exercised during audits. Consequently, this study sought to explore how auditors' competence, compliance pressures, and task intricacy influence audit judgment. It focused on auditor professionalism as a variable that may moderate these effects within Public Accounting Firms (Kantor Akuntan Publik-[KAP]) located in DKI Jakarta. Using a quantitative methodology, primary data were gathered via questionnaires distributed among auditors employed at KAP in DKI Jakarta. The gathered data were processed using multiple linear regression and Moderated Regression Analysis (MRA). The findings indicate that both auditor competence and task intricacy have a positive and significant impact on audit judgments, whereas compliance pressure does not. Additionally, while auditor professionalism did not moderate the impact of auditor competence and compliance pressure on audit judgment, it significantly diminished the influence of task complexity on judgment in audits. This research faced limitations due to the prevalence of junior auditors and their reliance on questionnaire data. These outcomes provide valuable empirical insights into the role of auditor professionalism in managing task complexity within the audit judgment framework.

Keywords: Auditor Competence, Auditor Judgment, Auditor Professionalism, Compliance Pressure, Task Complexity

1. INTRODUCTION

A company's development can be assessed through financial statements that depict its conditions and performance. These statements require examination by an independent auditor from a Public Accounting Firm (Kantor Akuntan Publik-[KAP]) to provide assurance regarding the fairness of the information presented. A KAP is a business entity licensed to provide independent audit services per applicable standards. The obligation to submit audited financial statements addresses the needs of various stakeholders, both internal and external to the company. Publicly listed companies are required to submit financial statements prepared in accordance with Financial Accounting Standards (Standar Akuntansi Keuangan-[SAK]) and audited by a Public Accounting Firm (Kantor Akuntan Publik-[KAP]). This requirement is based on the Capital Market Supervisory Agency (Badan Pengawas Pasar Modal-[BAPEPAM]) Regulation Number Kep-36/PM/2003 regarding information disclosure obligations, as cited by [Pratiwi \(2020\)](#).

An auditor is an individual qualified to examine the fairness of a company's or entity's financial statements ([La, Maslichah, & Afifudin, 2019](#)). Under Audit Standard (SA) 200 of the [IAPI \(2021\)](#), the auditor is responsible for assessing the fairness of financial statement presentations and ensuring compliance with applicable accounting standards. Audits do not always take place under certain conditions, as auditors may face information limitations, uncertainties, and complex transactions ([Kusumawaty, & Hari, 2022](#); [Hasan, 2026](#); [Alya, & Rayyani, 2026](#)). Such conditions require auditors to exercise professional judgment (audit judgment) when evaluating the evidence and reaching audit conclusions. According to [Angeliani and Breliastiti \(2025\)](#), audit judgment refers to the auditor's consideration or opinion in response to the information and audit evidence obtained during the examination process. The judgment process encompasses defining the problem, gathering facts and information, identifying relevant literature, analyzing alternatives, making decisions, and reviewing and refining the documentation and conclusions ([Angeliani & Breliastiti, 2025](#)).

Audit judgment directly affects the quality and appropriateness of an audit opinion because errors in evaluating evidence may cause the auditor's conclusion to differ from the entity's actual condition ([Sunyoto, & Dedey, 2020](#); [Kusumawaty and Hari, 2022](#)). Recent audit failures illustrate this

concern without suggesting that a single factor explains all cases. In Wanaartha Life, sanctions were associated with failures to identify the indications of financial statement manipulation and concerns regarding auditor competence ([Anggraeni, 2023](#)). In PT Multi Makmur Lemindo Tbk, the *Otoritas Jasa Keuangan* (OJK) highlighted weaknesses in obtaining sufficient appropriate evidence, audit documentation, and responses to risks arising from complex transactions ([BCA, 2026](#); [Otoritas \(2026\)](#)). The PT Indofarma Tbk case similarly showed a gap between unmodified audit opinions and financial irregularities identified later through an investigative examination ([Binekasri, 2024](#)). Together, these cases emphasize the need to understand the conditions that shape auditors' professional judgment rather than treating audit failure as the consequence of a single technical weakness.

The theoretical issue in this study concerns how internal and external determinants shape audit judgment. An attribution perspective distinguishes internal factors originating from the auditor from external factors arising from the work environment ([Hapsari, Saraswati, & Kristianto, 2024](#); [Nuari, & Yusuf, 2024](#)). Auditor competence represents an internal capability involving knowledge and experience, whereas compliance pressure and task complexity reflect external demands that can influence how evidence is processed and how decisions are formed. Professionalism is also an internal characteristic because it reflects a commitment to integrity, objectivity, responsibility, and professional standards. Accordingly, professionalism may not simply affect audit judgment directly; it may change how auditors use their competence and respond to pressure and complex assignments ([Yudhistira & Mustain, 2025](#)). This provides a theoretical basis for testing professionalism as a moderating variable.

However, prior findings are inconsistent. [Kustina and Suadnyani \(2023\)](#) found that auditor competence significantly affects audit judgment, whereas [Pangesti and Sulistyawati \(2021\)](#) found no significant effect. [Vincent and Osesoga \(2020\)](#) and [Hapsari et al. \(2024\)](#) found no significant effect of compliance pressure, whereas [Abdillah, Setyadi, Santoso, and Mudjiyanti \(2020\)](#) and [Kusumawaty and Hari \(2022\)](#) identified a significant relationship. Task complexity has also produced mixed evidence: [Hajering and Muslim \(2023\)](#) and [Andry, Haliah, Kusumawati, and Usman \(2022a\)](#) reported a significant effect, whereas [Setiadarma and Kurniawati \(2024\)](#), [Putri and Latrini \(2024\)](#), and [Angeliani and Breliastiti \(2025\)](#) found no significant effects. These differences indicate that direct effect models alone do not fully explain variations in audit judgment.

Therefore, the empirical contribution of this study is to examine whether auditor professionalism provides a boundary condition for inconsistent relationships. Rather than assuming that professionalism uniformly improves judgment, this study tests whether professional values strengthen or weaken the effects of competence, compliance pressure, and task complexity. This approach provides additional insight into when professionalism is relevant in the judgment process and helps distinguish technical capability from auditors' professional responses to external demands.

Based on this theoretical and empirical gap, this study examines the effects of auditor competence, compliance pressure, and task complexity on audit judgment and tests auditor professionalism as a moderating variable in this relationship. The study focuses on KAP in DKI Jakarta because the region is a major center of economic activity with high audit complexity and risk and, based on the 2025 Indonesian Institute of Certified Public Accountants (*Institut Akuntan Publik Indonesia*-[IAPI]) directory, has 277 registered Public Accounting Firms. The model is expected to clarify whether professionalism changes each relationship in the same way or functions selectively under specific audit conditions.

2. LITERATURE REVIEW

Attribution Theory provides the conceptual foundation for explaining audit judgment because it distinguishes the internal determinants of behavior from the external conditions surrounding an individual ([Hapsari, Saraswati, & Kristianto, 2024](#); [Nuari, & Yusuf, 2024](#)). In this study, auditor competence and professionalism are treated as internal factors, whereas compliance pressure and task complexity represent external factors arising from the audit environment ([Saputra, Ngaliman, & Satriawan, 2025](#)). Therefore, audit judgment is understood as the result of how auditors apply their

internal capabilities and professional values when responding to external demands. This perspective is consistent with Audit Standard (SA) 200, which requires auditors to exercise professional judgment when planning and performing an audit and evaluating audit evidence ([IAPI, 2021](#)). The theory provides a common explanation for the direct relationships and proposed moderating role of professionalism.

Auditor competence reflects the knowledge, training, experience, and technical ability required to understand the audit standards and evaluate the evidence. As an internal factor, stronger competence should improve an auditor's ability to recognize material misstatement risks, select relevant procedures, and form defensible judgments. [Kustina and Suadnyani \(2023\)](#), [Azizah, Kustono, and Fitriya \(2020\)](#), and [La, Maslichah, and Afifudin \(2019\)](#) reported a significant relationship between competence and audit judgment, which supports this argument. [Pangesti and Sulistyawati \(2021\)](#) and [Eka and Muslimin \(2020\)](#) found no significant effects. This inconsistency suggests that competence is important but may operate differently depending on the circumstances in which judgment is exercised, providing the rationale for H_1 and for testing professionalism as a possible moderator.

Compliance pressure is an external condition that arises when auditors face demands from superiors or clients that may conflict with professional standards. Such pressure can create ethical conflicts and psychological hesitation, potentially shifting the basis of judgment away from sufficient audit evidence ([Pratiwi, 2020](#); [Nuari and Yusuf, 2024](#)). [Abdillah, Setyadi, Santoso, and Mudjiyanti \(2020\)](#) and [Kusumawaty and Hari \(2022\)](#) found that compliance pressure affects audit judgment, whereas [Vincent and Osesoga \(2020\)](#) and [Hapsari et al. \(2024\)](#) found no significant relationship because auditors may still maintain their objectivity and independence. From an attribution perspective, the effect of this external pressure depends on how auditors respond to it; consequently, H_2 tests its direct effect, and H_3 examines whether professionalism helps regulate that response.

Task complexity represents an external job characteristic involving the volume and ambiguity of information, procedural difficulty, and interdependence among the audit activities. Complex assignments increase the cognitive and analytical demands placed on auditors and may affect how evidence is processed before judgment is formed ([Muslim, Febrianto, & Rahim, 2023](#); [Khoiri, 2024](#)). [Andry, Haliah, Kusumawati, and Usman \(2022a\)](#), [Hajering and Muslim \(2023\)](#), and [Eka and Muslimin \(2020\)](#) found that task complexity significantly affects audit judgment, whereas [Setiadarma and Kurniawati \(2024\)](#), [Putri and Latrini \(2024\)](#), and [Angeliani and Breliastiti \(2025\)](#) reported insignificant effects. These mixed results support H_3 and indicate that an internal factor may determine how effectively auditors manage their complex work demands.

Auditor professionalism is expected to provide internal control because it reflects commitment to professional values, independence, responsibility, and standards. Professionalism can help ensure that competence is applied consistently, support objectivity when auditors face external pressure, and provide discipline when complex tasks require careful analysis ([Akbar, & Kuntadi, 2024](#); [Ainun, 2024](#); [Yudhistira, & Mustain, 2025](#); [Wahab, & Wahyuningtyas, 2025](#)). Thus, the moderating hypotheses do not merely add another variable to the model; they test whether the same professional orientation changes through three different mechanisms: the use of an internal technical capability, response to social pressure, and management of complex task demands. The inconsistency in earlier direct-effect findings makes this moderating test relevant for explaining why similar audit conditions may produce different judgment outcomes. Based on this conceptual argument, the research model is presented in Figure 1 and H_4 - H_6 test the moderating role of professionalism.

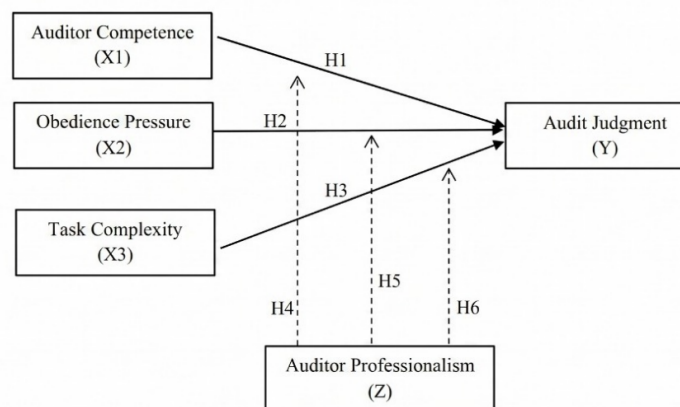


Figure 1. Research model

The hypotheses for this study are as follows:

- H₁*: Auditor competence affects audit judgment among public accounting firm auditors in DKI Jakarta, Indonesia
- H₂*: Compliance pressure affects audit judgment among public accounting firm auditors in DKI Jakarta
- H₃*: Task complexity affects audit judgment among public accounting firm auditors in DKI Jakarta
- H₄*: Auditor professionalism moderates the effect of auditor competence on audit judgment among public accounting firm auditors in Jakarta
- H₅*: Auditor professionalism moderates the effect of compliance pressure on audit judgment among public accounting firm auditors in Jakarta
- H₆*: Auditor professionalism moderates the effect of task complexity on audit judgment among public accounting firm auditors in DKI Jakarta

3. RESEARCH METHODOLOGY

This study employs a quantitative approach to examine the influence of auditor competence, compliance pressure, and task complexity on audit judgment, as well as to analyze the role of auditor professionalism as a moderating variable. The data used in this study were primary data obtained directly from respondents through the distribution of questionnaires. The unit of analysis consists of auditors working at KAP in the DKI Jakarta region. A quantitative approach was selected because this study focuses on empirically testing the relationships between variables through numerical data measurement and statistical analysis.

The study population comprised all auditors working at Public Accounting Firms in the DKI Jakarta region. Based on the 2025 IAPI directory, 277 Public Accounting Firms are registered in DKI Jakarta, while the total number of auditors employed by those firms is not officially available. Therefore, the auditor population was treated as unknown, and the Lemeshow formula was used to determine a minimum sample size of 97 respondents. The regional allocation based on the number of KAP in the five administrative areas of DKI Jakarta was used as a minimum planning target rather than a fixed quota; consequently, eligible responses above these targets were retained during data collection.

Respondents were selected using non-probability purposive sampling because eligibility depended on practical audit experience that could not be assumed for every auditor in an unknown population. To ensure that questionnaire responses were provided by auditors with direct exposure to the judgment process, respondents had to meet three criteria: more than one year of work experience

at a Public Accounting Firm, prior involvement in financial statement audits and the exercise of audit judgment, and current employment at a Public Accounting Firm in DKI Jakarta. Responses that did not meet one or more of these criteria were excluded from the statistical analysis. This approach was intended to improve the relevance of the sample to the constructs being tested rather than to provide an equal selection probability for all auditors.

Research data were obtained from questionnaires distributed online through Google Forms and offline to auditors at the targeted Public Accounting Firms. The questionnaire indicators were adapted from the sources used in the underlying study: auditor competence covered auditor knowledge and training/experience by [Auliana \(2019\)](#), compliance pressure covered pressure to meet client wishes, pressure to deviate from audit standards, superior pressure, and pressure related to the audited entity by [Pangesti and Sulistyawati \(2021\)](#), task complexity covered the use of established procedures and the detail of available procedures by [Khoiri \(2024\)](#), audit judgment covered materiality, audit risk, and going-concern considerations and auditor professionalism covered dedication to the profession, social obligation, independence, belief in the profession, and relationships with professional peers ([Ainun, 2024](#)). All statements were measured using a four-point Likert scale ranging from 1 (Strongly Disagree) to 4 (Strongly Agree), thereby avoiding a neutral midpoint and requiring respondents to indicate the direction of their assessment.

Data analysis was conducted in several stages, beginning with descriptive statistical analysis, data quality testing, classical assumption testing and hypothesis testing. Descriptive statistical analysis was used to provide an overview of the research data characteristics by examining the minimum, maximum, mean, and standard deviation values for each variable. Subsequently, the instrument quality was assessed through validity and reliability tests. Validity testing employed the Pearson Correlation technique, with the instrument deemed valid if the calculated *r*-value (*r*-hitung) was greater than or equal to the table *r*-value (*r*-tabel). Reliability testing utilized the Cronbach's Alpha coefficient, with the instrument considered reliable if the Cronbach's Alpha value was ≥ 0.60 .

Prior to hypothesis testing, classical assumption tests were performed to assess normality, multicollinearity, and heteroscedasticity. Normality testing was conducted using the Kolmogorov-Smirnov (K-S) test, with residuals considered normally distributed if the significance value was > 0.05 . Multicollinearity testing involved examining Tolerance and Variance Inflation Factor (VIF) values, based on the criteria of tolerance > 0.10 and VIF < 10.00 . Heteroscedasticity testing was performed using scatter plots and Spearman rho. The model was deemed free from heteroscedasticity if the residual data points were randomly distributed, did not form a specific pattern, and the significance value exceeded 0.5.

The influence of auditor competence, compliance pressure, and task complexity on audit judgment was analyzed using multiple linear regression analysis. The regression model employed was Formula 1 as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (1)$$

Where *Y* represents audit judgment, α is the constant, β_1 – β_3 are regression coefficients, X_1 represents auditor competence, X_2 represents compliance pressure, X_3 represents task complexity, and *e* represents the error term. The simultaneous significance of the influence of the independent variables was tested using the *F*-test, whereas the partial influence of each variable was tested using the *t*-test. The ability of the independent variables to explain the variation in audit judgment is assessed using the coefficient of determination, the Adjusted R-squared value. Subsequently, the role of auditor professionalism as a moderating variable was tested using Moderated Regression Analysis (MRA). This analysis was employed to determine whether auditor professionalism strengthens or weakens the relationships between auditor competence, compliance pressure, task complexity, and audit judgment. The MRA model 2 used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 (X_1 \times Z) + \beta_6 (X_2 \times Z) + \beta_7 (X_3 \times Z) + e \quad (2)$$

Where Z represents auditor professionalism, and $X_1 \times Z$, $X_2 \times Z$, and $X_3 \times Z$ represent the interactions between each independent variable and auditor professionalism. The interaction coefficients serve as the basis for determining the extent to which auditor professionalism moderates the relationship between auditor competence, compliance pressure, task complexity, and audit judgment.

4. RESULT AND DISCUSSION

4.1 Results

The subjects of this study are auditors working at KAP in the DKI Jakarta region listed in the 2025 IAPI Directory. Data were collected online and offline using questionnaires. Online distribution was carried out via Google Forms, with questionnaires sent to auditors through various communication channels, such as LinkedIn, WhatsApp, and Gmail. Meanwhile, offline distribution involved direct visits to several Public Accounting Firms in DKI Jakarta.

The questionnaire distribution period was from April 15 to July 14, 2026, and 195 auditors submitted responses. Nineteen responses were excluded because they failed to meet one or more of the three purposive sampling eligibility criteria. A further 35 responses were excluded from the regression analysis during data screening because their inclusion resulted in a non-normal residual distribution. Therefore, the final analytic sample consisted of 141 respondents. This number exceeded the minimum requirement of 97 respondents determined using Lemeshow formula. Because the regional figures established at the planning stage were minimum allocation targets rather than fixed quotas, valid responses exceeding those targets were retained, which explains the difference between the planned and final regional distributions.

Table 1. Total research respondents by region

No	Public Accounting Firm (KAP) Region	Total KAP	Total Respondent
1	Centreal Jakarta	21	43
2	South Jakarta	39	49
3	West Jakarta	14	20
4	East Jakarta	16	16
5	North Jakarta	10	13
Total		100	141

Based on the Table 1 detailing the total research respondents by region, the study involved 141 auditors from 100 KAP in DKI Jakarta. The variation in the number of respondents per region compared to the initial sampling plan arose because the actual number of respondents exceeded the predetermined minimum sample size. During the planning phase, proportional allocation was used to establish minimum respondent targets for each region of the country. However, during data collection, some firms provided more than one auditor as a respondent, while others provided only one auditor. Consequently, the distribution of respondents across regions differed from the proportional allocation originally set during planning. Nevertheless, the distribution of respondents still reflects the representation of auditors from Public Accounting Firms across all regions of DKI Jakarta.

Table 2. Respondent characteristics

Characteristics	Category	Amount (n)	Percentage (%)
Sex	Male	63	44.7
	Female	78	55.3
	Total	141	100
Age	20–30 Years Old	133	94.3

Characteristics	Category	Amount (n)	Percentage (%)
Age	31–35 Years Old	6	4.3
	>35 Years Old	2	1.4
	Total	141	100
Education Status	Diploma III	4	2.8
	Bachelor	133	94.3
	Master	4	2.8
	Total	141	100
Job Position	Junior Auditor	101	71.6
	Senior Auditor	32	22.7
	Manager	3	2.1
	Others	5	3.5
	Total	141	100
Work Experince	1–5 Years	124	87.9
	5–10 years	17	12.1
Total		141	100

As shown in Table 2, this study involved 141 auditors with diverse demographic characteristics. Regarding sex, the majority were 78 females (55.3%), while males accounted for 63 individuals (44.7%). In terms of age, the largest group fell within the 20–30 age range are 133 individuals (94.3%), followed by those aged 31–35 are 6 individuals (4.3%), and those over 35 are 2 individuals (1.4%). Regarding educational background, the majority held a bachelor's degree are 133 individuals (94.3%), while those with diploma (D3) and master 's (S2) degrees each accounted for four individuals (2.8%). In terms of job position, the majority were Junior Auditors are 101 individuals (71.6%), followed by Senior Auditors are 32 individuals (22.7%), managers are 3 individuals (2.1%), and others are 5 individuals (3.5%). Regarding work experience, 124 respondents (87.9%) had 1–5 years of experience, while 17 respondents (12.1%) had 5–10 years. This composition indicates that the study's respondents were predominantly auditors aged 20–30 years, holding a bachelor's degree, serving as Junior Auditors, and possessing 1–5 years of work experience. These characteristics suggest that most respondents possessed sufficient work experience to understand the audit process and participate in the execution of examination tasks and the formation of audit judgments.

Table 3. Validity and reliability test results

Variables	Item	r-count	r-table	Validity	Cronbach Alpha	Reliability
Auditor Competence	$X_{1.1}$	0.706	0.202	Valid	0.737	Reliable
	$X_{1.2}$	0.710	0.202	Valid	0.737	Reliable
	$X_{1.3}$	0.649	0.202	Valid	0.737	Reliable
	$X_{1.4}$	0.688	0.202	Valid	0.737	Reliable
	$X_{1.5}$	0.734	0.202	Valid	0.737	Reliable
Compliance Pressure	$X_{2.1}$	0.767	0.202	Valid	0.837	Reliable
	$X_{2.2}$	0.623	0.202	Valid	0.837	Reliable
	$X_{2.3}$	0.593	0.202	Valid	0.837	Reliable
	$X_{2.4}$	0.673	0.202	Valid	0.837	Reliable
	$X_{2.5}$	0.680	0.202	Valid	0.837	Reliable
	$X_{2.6}$	0.742	0.202	Valid	0.837	Reliable
	$X_{2.7}$	0.738	0.202	Valid	0.837	Reliable
	$X_{2.8}$	0.602	0.202	Valid	0.837	Reliable
Task Complexity	$X_{3.1}$	0.521	0.202	Valid	0.837	Reliable
	$X_{3.2}$	0.645	0.202	Valid	0.728	Reliable
	$X_{3.3}$	0.785	0.202	Valid	0.728	Reliable
	$X_{3.4}$	0.669	0.202	Valid	0.728	Reliable

Variables	Item	r-count	r-table	Validity	Cronbach Alpha	Reliability
Task Complexity	X _{3.5}	0.659	0.202	Valid	0.728	Reliable
Audit Judgment	Y.1	0.661	0.202	Valid	0.700	Reliable
	Y.2	0.664	0.202	Valid	0.700	Reliable
	Y.3	0.656	0.202	Valid	0.700	Reliable
	Y.4	0.626	0.202	Valid	0.700	Reliable
	Y.5	0.644	0.202	Valid	0.700	Reliable
	Y.6	0.559	0.202	Valid	0.700	Reliable
Auditor Professionalism	Z.1	0.527	0.202	Valid	0.760	Reliable
	Z.2	0.512	0.202	Valid	0.760	Reliable
	Z.3	0.509	0.202	Valid	0.760	Reliable
	Z.4	0.557	0.202	Valid	0.760	Reliable
	Z.5	0.619	0.202	Valid	0.760	Reliable
	Z.6	0.589	0.202	Valid	0.760	Reliable
	Z.7	0.626	0.202	Valid	0.760	Reliable
	Z.8	0.655	0.202	Valid	0.760	Reliable
	Z.9	0.546	0.202	Valid	0.760	Reliable
	Z.10	0.501	0.202	Valid	0.760	Reliable

Table 3 shows the validity and reliability test results, indicating that all research instruments met the required criteria. The r-count values of all items ranged from 0.501 to 0.785, exceeding the r-table value of 0.202. Therefore, all items measuring Auditor Competence, Compliance Pressure, Task Complexity, Audit Judgment, and Auditor Professionalism were declared valid. The reliability test also demonstrated that all variables had Cronbach alpha values above the minimum threshold of 0.60, ranging from 0.700 to 0.837. Specifically, Auditor Competence obtained a Cronbach Alpha of 0.737, Compliance Pressure 0.837, Task Complexity 0.728, Audit Judgment 0.700, and Auditor Professionalism 0.760. These results indicate that the instruments consistently measure the respective constructs and are therefore suitable for subsequent analyses.

Table 4. Normality test result

Unstandardized residual	
N	141
Test Statistic	0.072
Asymp. Sig. (2-tailed)	0.068

Table 4 shows the data are considered normally distributed if the asymptotic significance (p). Sig. (2-tailed) value is greater than 0.05; conversely, if the calculated value is below 0.05, the regression model fails to meet the normality assumption. The normality test conducted using the Kolmogorov-Smirnov test yielded an asymptotic. Sig. (2-tailed) value of 0.068. As this value exceeded the significance level of 0.05, the data were considered to be normally distributed.

Table 5. Multicollinearity test result

Variables	Tolerance	VIF	Conclusion
Auditor Competence	0.614	1.630	No multicollinearity
Task Complexity	0.892	1.121	No multicollinearity
Compliance Pressure	0.449	2.225	No multicollinearity
Auditor Professionalism	0.609	1.643	No multicollinearity

Table 5 shows the multicollinearity testing was conducted by examining the tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free from multicollinearity issues if the tolerance value exceeds 0.10, and the VIF value is less than 10.00. Conversely, if the tolerance value is less than 0.10 and the VIF value exceeds 10.00, the regression model indicates the presence of multicollinearity. The results in Table 19 show that all independent variables have

tolerance values exceeding 0.10 and VIF values below 10.00. The auditor competence variable yielded a tolerance value of 0.614 and a VIF of 1.630, whereas the task complexity variable had a tolerance value of 0.892 and a VIF of 1.121. The compliance pressure variable showed a tolerance value of 0.609 and VIF of 1.643. The moderating variable, auditor professionalism, had a tolerance value of 0.609 and a VIF of 1.643. These results indicate that there are no strong relationships among the independent variables; therefore, the regression model does not exhibit multicollinearity symptoms.

In this study, heteroscedasticity testing was conducted using two methods: scatterplot and Spearman's rho test. The scatterplot analysis involved observing the distribution pattern of data points plotted against the Standardized Predicted Value (ZPRED) and Standardized Residual (SRESID). Meanwhile, Spearman's rho test involved examining the correlation between the unstandardized residuals and each independent variable. The regression model is considered free from heteroscedasticity if the points on the scatterplot are randomly distributed without forming a specific pattern, and the Spearman's rho test yields a significance value greater than 0.05.

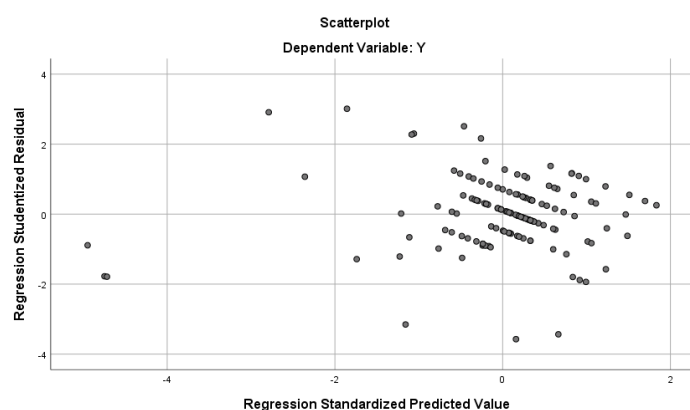


Figure 2. Heteroscedasticity scatterplot

The test results in Figure 2 show that the scatterplot displays points distributed randomly above and below the zero mark on the Y-axis without forming any specific patterns, such as wavy, widening, or narrowing shapes. This indicates that the residual variance is stable; therefore, the regression model does not exhibit heteroscedasticity. Based on the Spearman's rho test results in Table 20, the auditor competence variable (X_1) has a significance value of 0.946, the compliance pressure variable (X_2) has a significance value of 0.611, and the task complexity variable (X_3) has a significance value of 0.782. Meanwhile, the moderating variable, auditor professionalism (Z), has a significance value of 0.884. All significance values for these variables exceeded 0.05. Therefore, none of the independent variables exhibited heteroskedasticity.

Table 6. Heteroscedasticity test result

		Correlations					
			X_1	X_2	X_3	Z	Unstandardized Residual
Spearman rho	X_1	Correlation Coefficient	1.000	.014	.391**	.184*	.006
		Sig. (2-tailed)	.	.873	.000	.029	.946
		N	141	141	141	141	141
	X_2	Correlation Coefficient	.014	1.000	.178*	.225**	.043
		Sig. (2-tailed)	.873	.	.035	.007	.611
		N	141	141	141	141	141
	X_3	Correlation Coefficient	.391**	.178*	1.000	.463**	-.023
		Sig. (2-tailed)	.000	.035	.	.000	.782
		N	141	141	141	141	141
	Z	Correlation Coefficient	.184*	.225**	.463**	1.000	.012
		Sig. (2-tailed)	.029	.007	.000	.	.884
		N	141	141	141	141	141

Correlations						
Spearman rho	Unstandardized Residual	Correlation Coefficient	.006	.043	-.023	.012
		Sig. (2-tailed)	.946	.611	.782	.884
		N	141	141	141	141

Table 6 presents the results of the Spearman's rho heteroscedasticity test for the regression model. The results show that the correlations between the unstandardized residuals and all independent variables are not statistically significant, with significance values of 0.946 for X_1 (auditor competence), 0.611 for X_2 (compliance pressure), and 0.782 for X_3 (task complexity), all exceeding the 0.05 threshold. The correlation between the residuals and Z (auditor professionalism) is also insignificant, with a significance value of 0.884. These findings indicate that the residuals are not systematically correlated with the explanatory variables. Therefore, the regression model can be considered free from heteroscedasticity, satisfying one of the assumptions required for reliable multiple linear regression analysis.

Table 7. Multiple linear regression result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.557	1.737		3.199	.002
	Auditor Competency	.350	.109	.273	3.201	.002
	Compliance pressure	.058	.035	.115	1.665	.098
	Task Complexity	.425	.098	.378	4.333	.000

Based on Table 7, the following regression equation 3 was obtained:

$$Y = 5.557 + 0.350X_1 + 0.058X_2 + 0.425X_3 + e \quad (3)$$

The multiple linear regression results show that Auditor Competence has a positive and significant effect on Audit Judgment ($\beta = 0.273$; $p = 0.002$), while Compliance Pressure has no significant effect ($\beta = 0.115$; $p = 0.098$). Meanwhile, Task Complexity has a positive and significant effect on Audit Judgment ($\beta = 0.378$; $p < 0.001$). These findings indicate that higher auditor competence and task complexity are associated with higher Audit Judgment, whereas Compliance Pressure does not significantly influence Audit Judgment.

Table 8. Results of partial (t) tests and F-tests (simultaneous)

Hypothesis	Independent Variable	Test	Statistic	Sig.	Result
H_1	Auditor Competence	t-test	3.201	0.002	Accepted
H_2	Compliance Pressure	t-test	1.665	0.098	Rejected
H_3	Task Complexity	t-test	4.333	0.000	Accepted
H_4	Auditor Competence, Compliance Pressure, and Task Complexity	F-test	29.174	0.000	Accepted

From Table 8, the simultaneous test (F) results, the calculated F -value was 29.174, with a significance of 0.000 (< 0.05). The calculated F -value exceeded the F -table value of 2.67; consequently, H_0 was rejected, and H_a was accepted. These results indicate that auditor competence, compliance pressure, and task complexity significantly affect audit judgment. Based on the partial test (t) results, auditor competence significantly affects audit judgment (calculated t -value of 3.201; significance of 0.002 < 0.05), so H_1 is accepted. Compliance pressure did not have a significant effect (calculated t -value of 1.665; significance of 0.098 > 0.05), so H_2 was rejected. Meanwhile, task complexity significantly affects audit judgment (calculated t -value of 4.333; significance of 0.000 < 0.05), so H_3 is accepted.

Table 9. Coefficient of determination test results

Model	Condition	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	Before Moderation	0.624	0.390	0.376	1.79131
1	After Moderation	0.666	0.444	0.428	1.71620

Table 9 shows the results of the coefficient of determination test, conducted both before and after the inclusion of the moderating variable, which revealed an increase in the independent variables' ability to explain the dependent variable. Before including the moderating variable, the Adjusted *R*-squared value was 0.376, indicating that auditor competence, compliance pressure, and task complexity explained 37.6% of the variation in audit judgment, while the remaining 62.4% was influenced by factors outside the scope of the study. Upon the inclusion of auditor professionalism as a moderating variable, the Adjusted *R*-squared value rose to 0.428 (or 42.8%).

This increase demonstrates that the addition of the moderating variable contributes further to explaining the variation in audit judgment. Incorporating auditor professionalism enhances the relationship between the independent variables and audit judgment within the study. The 5.2% increase in the Adjusted *R*-squared value (from 37.6% to 42.8%) indicates that when auditor professionalism is considered, a greater proportion of the variation in audit judgment is explained by the independent variables. The remaining 57.2% was influenced by factors external to the research model.

Moderated Regression Analysis (MRA) was used to test whether auditor professionalism moderates the relationship between auditor competence, obedience pressure, and task complexity on audit judgment. A moderating variable is considered capable of moderating the relationship between the independent and dependent variables if the interaction variable has a significance value of less than 0.05 (Sig. < 0.05). Conversely, if the significance value is greater than 0.05 (Sig. > 0.05), the moderating variable is deemed incapable of moderating the relationship between the two. The results of the MRA regression equation 4 are as follows.

$$Y = -17.434 - 1.008X_1 + 0.224X_2 + 2.582X_3 + 0.898Z \\ + 0.041(X_1 \times Z) - 0.006(X_2 \times Z) - 0.074(X_3 \times Z) + e \quad (4)$$

The Moderated Regression Analysis (MRA) results are shown in Table 10, auditor professionalism does not moderate the effect of auditor competence on audit judgment (H_4); the interaction coefficient (X_1Z) is 0.041, the calculated t-value is 1.643, and the significance level is 0.103 (> 0.05), resulting in the rejection of H_4 . Similarly, auditor professionalism does not moderate the effect of obedience pressure on audit judgment (H_5); the interaction coefficient (X_2Z) is -0.006, the calculated t-value is -0.909, and the significance level is 0.365 (> 0.05), resulting in the rejection of H_5 . However, auditor professionalism moderates the effect of task complexity on audit judgment (H_6); the interaction coefficient (X_3Z) is -0.074, the calculated t-value is -3.229, and the significance level is 0.002 (< 0.05), resulting in the acceptance of H_6 . The negative coefficient indicates that auditor professionalism weakens the effect of task complexity on audit judgment.

Table 10. Moderated Regression Analysis (MRA) result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-17.434	8.370		-2.083	.039
	Auditor Competence	-1.008	.790	-.785	-1.276	.204
	Compliance Pressure	.224	.225	.445	.993	.323
	Task Complexity	2.582	.740	2.295	3.487	.001
	Auditor Professionalism	.898	.277	1.301	3.240	.002
	X_1Z	.041	.025	1.617	1.643	.103
	X_2Z	-.006	.007	-.538	-.909	.365
	X_3Z	-.074	.023	-3.383	-3.229	.002

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
a. Dependent Variable: Audit Judgment				

Auditor competence significantly affects audit judgment, supporting H_1 . This result is consistent with the attribution perspective because competence is an internal resource that determines how effectively auditors understand standards, identify risks, and evaluate evidence before reaching a conclusion. Knowledge and experience do not merely increase technical proficiency; they also provide auditors with a stronger basis for distinguishing relevant from irrelevant evidence under uncertainty. This interpretation is consistent with [Azizah, Kustono, and Fitriya \(2020\)](#) and [Kustina and Suadnyani \(2023\)](#), who found that competence supports audit decision making. This differs from [Pangesti and Sulistyawati \(2021\)](#) and [Eka and Muslimin \(2020\)](#), suggesting that the contribution of competence may depend on the context in which professional judgment is exercised. In the present sample, competence appears to function as a substantive capability that directly improves the judgment process of the perceiver.

Compliance pressure did not have a significant effect on audit judgment; therefore, H_2 is not supported. This finding is understandable in light of the respondent profile, such as 131 auditors (92.9%) indicated that they were not concerned about client movement when client wishes were not followed, and most respondents were junior. Junior auditors generally have limited responsibility for maintaining client relationships because these responsibilities are more closely associated with managers and partners. Consequently, the external pressure measured in this study may not have been strong enough to displace respondents' reliance on audit evidence and procedures. From an attribution perspective, an external condition influences judgment only when it meaningfully changes the auditor's response; here, objectivity and adherence to professional procedures appear to remain dominant. This finding supports [Vincent and Osesoga \(2020\)](#) and [Hapsari, Saraswati, and Kristianto \(2024\)](#) but contrasts with [Abdillah, Setyadi, Santoso, and Mudjiyanti \(2020\)](#) and [Kusumawaty and Hari \(2022\)](#), who found that compliance pressure affects audit judgment.

Task complexity significantly affects audit judgment, thereby supporting H_3 . Rather than indicating that complexity automatically produces poor judgment, the positive relationship suggests that increasingly difficult assignments raise the level of analysis, caution, and professional consideration required of auditors. As an external job characteristic, complexity changes the amount and structure of information that must be processed; therefore, auditors need to draw more intensively on their knowledge and experience when evaluating evidence. This explanation is consistent with the attribution framework and with [Andry, Haliah, Kusumawati, and Usman \(2022a\)](#), [Hajering and Muslim \(2023\)](#), and [Eka and Muslimin \(2020\)](#), who identified task complexity as relevant to audit judgment. This result differs from [Setiadarma and Kurniawati \(2024\)](#), [Putri and Latrini \(2024\)](#), and [Angeliani and Breliastiti \(2025\)](#), indicating that the effect of complexity may depend on how auditors manage the demands created by the task.

The moderation results show that professionalism does not moderate the competence-audit judgment relationship (H_4) or the compliance pressure-audit judgment relationship (H_5); however, it significantly weakens the effect of task complexity on audit judgment (H_6). The absence of moderation for competence indicates that technical capability and professional orientation perform different functions: competence supplies the knowledge and experience used to evaluate evidence, whereas professionalism governs how duties are carried out. Therefore, a stronger professional orientation does not automatically amplify the technical effect of competence. The absence of moderation for compliance pressure is also consistent with the non-significant direct effect of pressure in this sample; when pressure is not a dominant basis for judgment, higher professionalism has little relationship left to strengthen or weaken. In contrast, task complexity is an external work demand that directly increases the analytical requirements. Professionalism is relevant here because commitment to standards, discipline, objectivity, and professional responsibility can help auditors structure their responses to difficult assignments, reducing the extent to which complexity itself determines the final judgment. This pattern refines the attribution-based explanation of the model: professionalism does

not operate as a universal moderator but functions selectively as an internal control mechanism when auditors must manage demanding task conditions.

4.2 Discussion

The results demonstrate that auditor competence has a positive and significant effect on audit judgment, supporting H_1 . The coefficient of 0.273 and significance value of 0.002 indicate that auditors with higher competence tend to produce stronger audit judgments. Competence provides auditors with the knowledge, experience, and technical ability required to understand auditing standards, identify risks, evaluate evidence, and reach appropriate conclusions. This finding is consistent with [Azizah, Kustono, and Fitriya \(2020\)](#) and [Kustina and Suadnyani \(2023\)](#), who found that auditor competence supports audit decision-making. However, it differs from [Pangesti and Sulistyawati \(2021\)](#) and [Eka and Muslimin \(2020\)](#), suggesting that the influence of competence may depend on the context in which professional judgment is exercised. In this study, competence appears to function as a substantive internal capability that directly strengthens the auditor's judgment process.

In contrast, compliance pressure does not have a significant effect on audit judgment, so H_2 is not supported. The coefficient of 0.115 and significance value of 0.098 indicate that compliance pressure was insufficient to significantly influence auditors' judgments. This result may be related to the characteristics of the respondents, as 92.9% indicated that they were not concerned about client movement when client wishes were not followed. Furthermore, most respondents were junior auditors, who generally have less responsibility for maintaining client relationships than managers and partners. Consequently, the compliance pressure experienced by respondents may not have been strong enough to displace their reliance on audit evidence and established procedures. This finding supports [Vincent and Osesoga \(2020\)](#) and [Hapsari, Saraswati, and Kristianto \(2024\)](#), but contrasts with [Abdillah, Setyadi, Santoso, and Mudjiyanti \(2020\)](#) and [Kusumawaty and Hari \(2022\)](#), who found that compliance pressure significantly affects audit judgment.

Task complexity, meanwhile, has a positive and significant effect on audit judgment, supporting H_3 . The coefficient of 0.378 with a significance value below 0.001 indicates that greater task complexity is associated with stronger audit judgment. This finding does not necessarily imply that complex tasks lead to poorer judgments. Rather, increasingly complex audit assignments require auditors to conduct deeper analysis, exercise greater caution, and process more extensive and interconnected information. Auditors therefore need to rely more heavily on their knowledge and experience when evaluating evidence and reaching conclusions. This result is consistent with [Andry, Haliah, Kusumawati, and Usman \(2022a\)](#), [Hajering and Muslim \(2023\)](#), and [Eka and Muslimin \(2020\)](#), who identified task complexity as relevant to audit judgment. However, it differs from [Setiadarma and Kurniawati \(2024\)](#), [Putri and Latrini \(2024\)](#), and [Angeliani and Breliastiti \(2025\)](#), indicating that the effect of task complexity may depend on how auditors manage demanding assignments.

The moderation results further show that auditor professionalism does not moderate the relationship between auditor competence and audit judgment, resulting in the rejection of H_4 . The interaction coefficient is 0.041 with a significance value of 0.103, indicating that professionalism does not significantly alter the effect of competence on audit judgment. This suggests that competence and professionalism perform different functions: competence provides the technical knowledge and experience required to evaluate audit evidence, whereas professionalism concerns how auditors perform their responsibilities. Therefore, a higher level of professionalism does not necessarily strengthen the contribution of competence to audit judgment ([Arsana & Purwanti, 2026](#)). Auditor professionalism also does not moderate the relationship between compliance pressure and audit judgment, leading to the rejection of H_5 . The interaction coefficient of -0.006 and significance value of 0.365 indicate that professionalism does not significantly change the influence of compliance pressure. This finding is consistent with the insignificant direct effect of compliance pressure, suggesting that when external pressure is not sufficiently influential, professionalism has limited scope to strengthen or weaken its effect on audit judgment.

However, auditor professionalism significantly moderates the relationship between task complexity and audit judgment, supporting H_6 . The interaction coefficient of -0.074 and significance value of 0.002 indicate that professionalism weakens the positive effect of task complexity on audit judgment. This result suggests that professional commitment, adherence to standards, objectivity, discipline, and responsibility enable auditors to manage the demands created by complex audit assignments more effectively. Rather than allowing task complexity to increasingly determine the judgment process, auditors with stronger professionalism may respond to difficult situations through more structured and disciplined decision-making. Thus, professionalism does not function as a universal moderator but operates selectively as an internal control mechanism when auditors face demanding task conditions.

Overall, the findings indicate that auditor competence and task complexity significantly influence audit judgment, whereas compliance pressure does not. More importantly, auditor professionalism does not universally strengthen or weaken the relationships between the independent variables and audit judgment. Its significant moderating role is limited to task complexity, where it reduces the influence of complexity on audit judgment. This pattern suggests that professionalism is particularly important as a mechanism for managing demanding audit conditions rather than as a general enhancer of every factor influencing audit judgment.

5. CONCLUSIONS

5.1 Conclusion

The findings show that audit judgment is shaped by a combination of auditors' internal capabilities and the demands of the audit task, rather than by all external pressures in the same manner. Auditor competence contributes directly to better judgment because it provides a technical basis for evaluating evidence, whereas task complexity affects judgment by increasing the level of analysis and professional consideration required. In contrast, compliance pressure was not a decisive determinant of judgment in this sample. The main theoretical contribution lies in the moderating result: auditor professionalism is not a universal mechanism that strengthens all beneficial relationships or buffers all external influences. Instead, it specifically reduces the extent to which task complexity determines the audit judgment. This indicates that professionalism functions most clearly as an internal control mechanism for managing demanding work conditions, while technical competence retains its own direct role, and compliance pressure remains secondary under the observed conditions. Practically, the results imply that Public Accounting Firms should combine competence development with strong professional discipline and appropriate management of complex assignments so that auditors can maintain objective, evidence-based judgment when audit demands increase.

5.2 Research Limitations

This study had several limitations. The respondents were predominantly junior auditors; therefore, the findings may not fully represent the perspectives of senior auditors, managers, or partners. In addition, the study used questionnaire data, which may have been influenced by respondents' subjective perceptions and answers.

5.3 Suggestions and Directions for Future Research

Future research should involve a more diverse sample of auditors across different positions and types of Public Accounting Firms (KAP). Researchers may also consider adding other variables, such as auditor independence, experience, professional skepticism, or workload, to provide a broader explanation of the factors affecting audit judgment.

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