

The Influence of Independence, Locus of Control, Professional Skepticism and Auditor Experience on Audit Judgment (Study on Public Accounting Firms in Semarang)

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ABSTRACT

Financial report users need financial statements that are able to provide reliable, comprehensive and easy-to-understand information so that they can be used as a basis for decision-making. The purpose of this research is to test and find empirical evidence of the influence of independence on audit judgment. To test and find empirical evidence of the influence of locus of control on audit judgment. to test and find empirical evidence of the influence of professional skepticism on audit judgment. to test and find empirical evidence of the influence of auditor experience on audit judgment. The method in this study is quantitative. The result of this study is that the higher the independence of the auditor, the better the audit judgment will be given. The higher the locus of control owned by the auditor, the self-control owned by the auditor will also increase so that the audit judgment given will be better. The higher the professional skepticism of the auditor, the better the audit judgment will be given. The higher the experience that the auditor has, the better the consideration in the audit.

Keywords: Independence, locus of control, professional skepticism, auditor experience.

INTRODUCTION

The rapid development of the current business world has led to an increase in competition between entrepreneurs, causing an increasing need for financial reporting by many parties. Different information for internal (managers) and external parties (investors, creditors and the government) is presented in the financial statements. Financial statements are used by the company's internal party (management) to monitor the development of the company's activities in a certain period of time and can also detect obstacles that arise in the company so that management can formulate policies regarding these obstacles (Azizah & Pratono, 2020).

Financial report users need financial statements that are able to provide reliable, comprehensive and easy-to-understand information so that they can be used as a basis for decision-making. Therefore, one of the company's policies is to conduct an audit of the company's financial statements to detect the fairness and accuracy of the financial statements and ensure the quality of the information presented in them, therefore an independent third party, namely an auditor, is needed. Financial statements that have been audited by auditors are more reliable than unaudited or unaudited financial statements. When auditors collect evidence at different times and combine information from that evidence, an audit *judgment* Needed (Alawiyah & Widajantie, 2021).

Financial statements that have been audited by auditors are free from material misstatements and can be considered correct and used as a basis for decision-making for users of the audit report (Rievaldy & Lestari, 2021). The auditor must be guided by auditing standards ("SA") that are compliant with the ISA (*International Standard on Auditing*) that has been ratified by the Indonesian Institute of Public Accountants, including general principles, audit evidence, *Risk Assessment*, *Risk Response*, using the work of other parties, audit reports and specific areas such as regarding the scope of testing, determining the sample size and which items to be tested will greatly affect the audit *judgment*. Audit judgment is required to form an opinion on the audited financial statements and it can be said that audit judgment also determines the audit results (Kristin et al., 2023).

Cases affecting audits *Judgement* namely the incident in 2017 Ernest & Young (EY) partnered with Indonesia accounting firms, specifically KAP Purwantono, Suherman and Surja. *Public Company Accounting Oversight Board* (PCAOB) in the United States which announced that KAP Purwantono, Suherman and Surja has failed to present evidence supporting the calculation of the lease of 4,000 cellular towers contained in the financial statements to PT Indosat. KAP Purwantono, Suherman and Surja said that the financial statements were reasonable without exception even though the calculations and analysis had not been completed (Malik, 2017).

The case of audit failure that occurred in 2018 in Indonesia at PT. Sunprima Nusantara Financing (SNP) *Finance*). SNP that previously issued *Medium Term Notes* (MTN) is unable to fulfill its obligations. This loss is also of course caused by the wrong information obtained in the financial statements. KAP Satrio Bing Eny and Colleagues have given a reasonable opinion without exception and as a result of the audit by the Financial Services Authority (OJK), SNP is indicated not to report financial statements with a significant actual financial condition (CNN Indonesia, 2018).

Another case that affected the audit *judgment* was the incident in 2019, namely the case of failed audit of PT Garuda Indonesia which was audited by KAP Tanubrata Sutanto Fahmi Bambang and colleagues, who are members of *Binder Dijker Otte* (BDO) International. Garuda Indonesia Commissioner Chayral Tanjung and Doni Oscaria signed an agreement on the results of the 2018 financial statements, they are wary of transactions

that will change Garuda's financial position from significant losses to profits. First, the public accountant failed to obtain sufficient audit evidence thus violating SA 500 regarding audit evidence.

Second, public accountants also fail to properly evaluate accounting for receivables and other income. This is because the accountant recorded the debt even though it was nominally not received by the company. Therefore, the accountant is found to have breached SA 315 regarding identification of misrepresentation risk assessment. And another negligence is that the accountant cannot conduct a physical examination according to the date of preparation of the financial statements and provide a reasonable opinion without exception to PT Garuda Indonesia (CNN Indonesia, 2019).

The next case in 2023 that occurred to PT Asuransi Adisarana Wanaartha based on an examination by KAP Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners, did not find any indication of financial reporting manipulation, including not reporting an increase in savings planning type insurance products. This gives the impression that Wanaartha Life's (WAL) financial condition is still stable, so policyholders continue to buy promising WAL products *return* which is quite high without considering the level of risk and the Financial Services Authority (OJK), indicates that PT Asuransi Adisarana Wanaartha reported financial statements that were not in accordance with the actual financial condition (OJK, 2023).

The phenomenon that occurred in the four Public Accounting Firms above that violated the code of ethics in providing audits *judgment*. This shows that auditors cannot separate audit risks caused by many factors. Therefore, caution must be exercised in making an audit *judgment*. Based on the information and evidence obtained so that *judgment* disclosed in the audited financial statements is authentic (Ruce & Wahidahwati, 2021). Errors in forming an audit *judgment* will influence the decision to the stakeholders.

If the accountant ignore or deliberately omitting a material thing that will have a major impact on the audit *judgment* as stipulated in the provisions of SA 700 regarding (Formulation of an Opinion and Reporting on Financial Statements), there will be very significant losses. The existence of a public accountant must be able to minimize information risk by seeking to obtain adequate certainty that the financial statements it audits are generally free from material misstatements, whether caused by fraud or errors (IAPI, 2018).

Audit *judgment* namely the auditor's consideration in determining opinions regarding audit results which refers to the formation of an idea, opinion or estimate about an event, object, status or other types of events (Amalia et al., 2022). Factors that can affect the audit *judgment* Among them are technical and non-technical factors when the auditor makes his or her considerations. Technical factors include limitations on the scope or time of the audit, while non-technical factors such as aspects of individual behavior that can affect audit judgment are: independence, *locus of control*, professional skepticism, auditor experience and so on.

Independence is an attitude and action when conducting an audit that is impartial to any party and is not influenced by anyone. The Code of Professional Ethics requires that all auditors must be independent in fact (Limbong et al., 2023). The higher the independence of the auditor, the higher the accuracy of the audit *judgment* produced by the auditor (Alawiyah & Widajantie, 2021). This is in line with research Sihombing & Siagian (2020) and Eny & Mappanyukki (2020) which shows that the independence variable has an influence on the audit *judgment*. However, according to Annisa & Wiguna (2023) and Azizah & Pratono (2020) shows that the independence variable has no influence on the audit *judgment*. Factors that cause independence have no influence on the audit *judgment*

Because the auditor has minimal experience in various problems and challenges of independence (Azizah & Pratono, 2020).

Locus of control is a personality variable which is interpreted as an individual's belief in self-control (Azizah & Pratono, 2020). *Locus of control* reflects the level of individual assessment of the relationship between the action and the resulting impact (Dana et al., 2022). *Locus of control* It is divided into two, namely internal *locus of control* and external *locus of control*, among which those who have *locus of control* Internally believe that an event is under control and will always assume roles and responsibilities that will determine right or wrong. While individuals with *locus of control* externally tend not to have personal responsibility for the consequences of ethical or unethical behavior and are dependent on outsiders (Clyde et al., 2022).

The stronger the auditor's control over the results of the audit judgment to be issued, the better the audit quality *judgment* that were issued. Likewise, the lower the control that the auditor has over the results of the audit judgment that will be issued, the lower the audit quality *judgment* issued (Cicilia & Sofian, 2022). This is in line with research Dana et al. (2022) and Ode et al. (2021) which indicates that the variable *locus of control* has a positive effect on audits *judgment*. However, according to Azizah & Pratono (2020) and Cicilia & Sofian (2022) indicates that the variable *locus of control* has no effect on the audit *judgment*. *Locus of control* It has no effect because the auditor believes that the success of auditing is due to external factors and the result is chance, luck, or destiny and is under the control of others or unpredictable (Azizah & Pratono, 2020).

Professional skepticism is a behavior that shows a willingness to consistently question and critically evaluate audit evidence. The auditor should not assume that management is honest or dishonest. The greater the professional skepticism of the auditor, the better *judgment* given (Sumartono et al., 2023). This is in line with research Pratiwi & Pratiwi (2020) which shows that professional skepticism has a positive effect on audits *judgment*. However, according to Dilla (2021) shows that professional skepticism has no effect on audits *judgment*. Professional skepticism has no effect because the auditor can express the right opinion by conducting audit procedures in accordance with professional standards, so that skepticism does not have a material impact on audit opinion (Gulo et al., 2021).

Auditor experience is the auditor's expertise in conducting audits related to predicting and detecting fraud, which helps the auditor in taking appropriate considerations. Audit experience is the experience that an auditor has in auditing an entity's financial statements (Wati et al., 2021). The higher the auditor's experience in auditing, the better the audit results *judgment* that were issued. On the other hand, if the auditor's experience is low, then the quality of the audit *judgment* that will be released will also be low. This is in line with research Kristin et al. (2023) and Kusumawaty & Krisnahari (2022) which shows that the auditor's experience has a positive effect on the audit *judgment*. However, according to Amailiya et al. (2022) and Pawitra & Suhartini (2019) shows that the auditor's experience has no effect on the audit *judgment*. The auditor's experience has no effect because the auditor sets standards and ethics in the previous audit. Therefore, when faced with the available information and evidence, the auditor can make an assessment based on applicable standards (Amailiya et al., 2022).

The inconsistency in the results of previous research on audit *judgment* caused by auditor *judgment* is a subjective assessment of the auditor and depends heavily on the individual's perception of the situation. This research is considered important to be carried out because it involves auditors who are independent parties trusted by the public.

LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory that explains a person's behavior. Concepts underlying the theory of auditing *judgment* Referring to behavioral accounting theory, especially attribution theory. The theory of attribution put forward by Fritz Heider (1958) in Eny & Mappanyukki (2020) argues that the concept of attribution theory is how a person explains the causes of behavior in others or themselves. A person's behavior can be caused by two factors, namely internal factors (dispositional attribution) and external factors (situational attribution). Internal factors come from within the individual himself, and everything is already in him such as skills, knowledge and effort. External factors refer to the environment that influences a person's behavior and can be caused by the presence of pressure in a certain situation, a situation in which a person has to take a certain action, for example job difficulties, stress or luck (Eny & Mappanyukki, 2020).

Audit Judgment

Audit *Judgment* It is a perspective or consideration of the auditor when dealing with information that affects decision-making based on documentary evidence and financial statements of an entity. Audit *judgment* has an important role in the audit process. Where the auditor must determine an opinion and make an assessment about the level of veracity of the evidence found based on the information provided by the client. Audit *judgment* The correct one will provide a good quality audit opinion. Auditors always need consideration to be able to identify things that need to be considered appropriately and accurately in order to make *judgment* in accordance with the fairness of the audited company's financial statements (Azizah & Pratono, 2020).

Independence

Independence is the attitude and actions when conducting the audit process to be impartial and not influenced by anyone. Independence is a trait that must be inherent in an auditor both in facts and in actions (Limbong et al., 2023). Auditors must maintain their independence because auditors work based on guidelines or standards that have been set while maintaining ethics and professionalism. An attitude of independence means that the auditor is not affected by the implementation of the audit and does not prioritize the interests of any party. If the auditor does not take an independent stance, a conflict of interest will arise and the auditor will produce an audit report that does not reflect the client's actual financial situation (Yefni & Sari, 2021).

Locus of control

Locus of control is a form of personal characteristics that can reflect the individual's level of ability and belief in his or her actions and the impact of their actions on the success or failure experienced (Utaminingsih et al., 2022). Individuals with *locus of control* internals are more likely to believe that their personal characteristics (such as motivation and abilities) can affect their life outcomes. Individuals with *locus of control* External feels that the events in his life are primarily determined by fate, luck, or external environmental factors (Dana et al., 2022).

RESEARCH METHOD

The population in this study is all auditors who work at Public Accounting Firms in Semarang who are registered in the Directory of the Indonesia Institute of Public Accountants (IAPI) in 2020. This study uses a sampling technique using *Convenience sampling*. This research is included in *Non Probability Sampling*. *Convenience sampling* is a sampling procedure that selects samples from the people who are most easily found

or accessible (Hair et al., 2021). Reasons for using the technique *Convenience sampling* In this study, it is because the size of the population is not known for sure. This method is chosen based on the willingness of the auditor to cooperate. The respondents of this study are senior auditors, junior auditors and managers at Public Accounting Firms in Semarang City.

The data source was obtained from a field survey in the Semarang City KAP to obtain the results of the research directly. The data collected came from questionnaires. The questionnaires distributed will be processed first with 26 SPSS (Software Statistical Product and Service Solution) software which will then be analyzed.

RESULTS

The statistical test of t basically shows how far the influence of independent variables on dependent variables is by assuming that other independent variables are constant. The results of the T test can be seen as follows:

**Tabel 1.1
Partial Test (T)**

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Type		B	Std. Error	Beta		
1	(Constant)	.748	1.558		.480	.633
	Independence	.202	.095	.211	2.132	.037
	Locus of Control	.157	.066	.237	2.378	.020
	Professional Skepticism	.250	.110	.263	2.281	.026
	Auditor Experience	.262	.096	.272	2.721	.008

a. Dependent Variable: Audit Judgment

An independence value (X1) was obtained at 2.132. Next specify the tTable. The distribution table t is searched at $\alpha/2 = 0.05 = 0.025$ with the free degree $N-k-1$ which is $70 - 4 - 1 = 65$, then tTable 1.997 is obtained. Because the tcount is greater than the ttable, which is $2.132 > 1.997$ and the significance value (Sig.) is $0.037 < 0.05$, it can be interpreted that there is a significant influence between independence and audit judgment.

The value of the locus of control variable (X2) was obtained as 2.378. Next specify the tTable. The distribution table t is searched at $\alpha/2 = 0.05 = 0.025$ with the free degree $N-k-1$ which is $70 - 4 - 1 = 65$, then tTable 1.997 is obtained. Because the calculation is greater than the table, which is $2.378 > 1.997$ and the significance value (Sig.) is $0.020 < 0.05$, it can be interpreted that there is a significant influence between the Locus of Control on audit judgment.

The value of the professional skepticism variable (X3) was obtained as 2.281. Next specify the tTable. The distribution table t is searched at $\alpha/2 = 0.05 = 0.025$ with the free degree $N-k-1$ which is $70 - 4 - 1 = 65$, then tTable 1.997 is obtained. Because the tcount is greater than the ttable, which is $2.281 > 1.997$ and the significance value (Sig.) is 0.026

< 0.05 , it can be interpreted that there is a significant influence between Professional Scepticism on *Audit Judgment*.

The variable value of Auditor Experience (X4) was calculated at 2.721. Next specify the tTable. The distribution table t is searched at $\alpha/2 = 0.05 = 0.025$ with the free degree $N-k-1$ which is $70 - 4 - 1 = 65$, then tTable 1.997 is obtained. Because the tcount is greater than the ttable, which is $2.721 > 1.997$ and the significance value (Sig.) is $0.008 < 0.05$, it can be interpreted that there is a significant influence between the Auditor's Experience on *Audit Judgment*.

DISCUSSION

The Effect of Independence on Audit Judgment

Based on the results of the statistical test, t shows that the independence variable (X1) has a significant positive influence on audit judgment, so that the higher the independence that the auditor has, the more quality audit will be produced because the auditor is not pressured by any party. The results of this test prove that the first hypothesis is accepted, because with this independent attitude the auditor is able to report all forms of findings without any pressure from any party so that the judgment given will be better (Sihombing & Siagian, 2020).

Auditors must maintain their independence because auditors work based on guidelines or standards that have been set while maintaining ethics and professionalism. An auditor if in carrying out his duties is not under the influence or pressure of other parties where the auditor conducts an inspection in accordance with procedures *judgment* The resulting will also get better (Limbong et al., 2023).

Based on the test results, this study supports the theory of attribution where independence is influenced from within the auditor, with independence, the auditor will be able to produce *judgment* which is in accordance with the financial statements of an entity. In addition, an independent auditor will have the principles of honesty, transparency and impartiality in making an audit *judgment*. If there is evidence that the independence of auditors is reduced, public trust in auditors will also decrease (Azizah & Pratono, 2020).

The results of this study are in line with the research conducted by (Ruce & Wahidahwati, 2021) and (Suhesti et al., 2024) stated that independence has a positive effect on audits *judgment*. Independence variable as an internal factor that is able to influence audit judgment. This means that the higher the independence that the auditor has, the auditor will not have difficulty in making the right audit decisions. With independence, auditors will be able to make the right decisions at the request of financial statement users (Alawiyah & Widajantie, 2021).

The Effect of Locus of Control on Audit Judgment

Based on the results of the statistical test, t shows that the variable *locus of control* (X2) has a significant positive influence on audits *judgment*, so that the higher the *locus of control* owned by the auditor, the better the audit *judgment* which was determined because *locus of control* is a form of personal characteristics that can reflect the individual's level of ability and belief in his or her actions and the impact of their actions on the success or failure experienced (Dana et al., 2022).

The results of this test prove that the second hypothesis is accepted, because the auditor who has *locus of control* in him he has greater control over himself and is more

responsible, courageous, and not afraid to give *judgment* audit, then they are less likely to make mistakes or be pressured by auditors (Azizah & Pratono, 2020).

Based on the test results, this study supports the attribution theory which states that the higher the *locus of control* that the auditor has, it will be better because the auditor can control himself and can be more responsible and bolder and not easily anxious in making an audit *judgment*. So it is less likely to make mistakes and get pressure from the surrounding environment. The results of this study are in line with the results of research conducted by (Ode et al., 2021) and (Dana et al., 2022) which states that there is a positive influence on the variable *locus of control* to the audit *judgment*.

The Effect of Professional Skepticism on Audit Judgment

Based on the results of the statistical test, *t* shows that the professional skepticism variable (X3) has a positive influence on the audit *judgment*, so that the higher the skepticism possessed by the auditor, the better the results *judgment* which will be determined because the auditor does not easily trust the available information against the audit evidence (Sumartono et al., 2023). The results of this test prove that the third hypothesis is accepted because auditors who have a skeptical attitude can think critically in analyzing information, clarify evidence and be careful in providing audit judgments so that there is less possibility of misstatements in determining the audit *judgment* (Amailiya et al., 2022).

Based on the test results, this study supports the attribution theory which states that the higher the skepticism that auditors have, the audit *judgment* that is given will be better because auditors do not easily trust audit information and evidence so that there is less possibility of material misstatements in providing audits *judgment*. The results of this study are in line with the research (Sumartono et al., 2023) and (Pratiwi & Pratiwi, 2020) which states that there is a positive influence on the audit *judgment*.

The Influence of Auditor Experience on Audit Judgment

Based on the results of the statistical test, *t* shows that the work experience variable (X4) has a positive influence on the audit *judgment*, so that the higher the experience the auditor has, the better the audit *judgment* given (Rievaldy & Lestari, 2021). The results of this test prove that the fourth hypothesis is accepted, because experience can affect the auditor's judgment because it can affect the auditor's ability to predict and detect fraud in the financial reporting of the audited company. Experience shows that auditors can learn from past mistakes and improve their performance when completing audits for the present and the future. Therefore, the wider the experience that the auditor gets, the more audit will increase *judgment* (Kristin et al., 2023).

Based on the test results, this study supports the attribution theory which states that the more experience an auditor has, the more expertise he has. The first knowledge that an auditor has about fulfilling his or her duties. Skills and experience can influence the auditor's judgment because it can affect the auditor's ability to predict and detect fraud. Experienced auditors are better able to recall mistakes and omissions that are inappropriate and are more likely to choose relevant information than less experienced auditors. The results of this study are in line with the research (Kristin et al., 2023) and (Suhesti et al., 2024) which states that auditor experience has a positive effect on audits *judgment*.

CONCLUSION

Based on the results of the analysis and discussion that has been carried out in the previous chapter in this study, it can be concluded that in this study the influence of independence, *locus of control*, professional skepticism and auditor experience on audit judgment is as follows:

1. Independence has a positive effect on audit *judgment*
The independence of the auditor can be determined through the relationship with the client, the independence of the execution of the work and the independence of reporting. The higher the independence of the auditor, the better the audit *judgment* will be.
2. *Locus of control* has a positive effect on audit *judgment*
The locus of control has the ability to deal with threats arising from the environment and try to solve problems with their own abilities. The higher the *locus of control* that the auditor has, the higher the self-control that the auditor has so that the audit judgment given will be better.
3. Professional skepticism has a positive effect on audit *judgment*
Professional skepticism is a form of attitude not to easily believe or show a critical attitude to every audit evidence obtained. The higher the professional skepticism of the auditor, the better the audit *judgment* will be given.
4. Auditor experience has a positive effect on audit *judgment*
The experience that an auditor has in conducting examinations of the many different assignments that have been carried out and also the length of time the auditor has carried out his profession and can increase knowledge about error detection. The higher the experience that the auditor has, the better the consideration in the audit.

LIMITATION

1. This study only made auditors who work in the KAP in the Semarang area as respondents, so the results of this study cannot be generalized widely.
2. This study only uses the questionnaire survey method so that the results obtained only refer to the results of the questionnaire and do not describe the actual situation.

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