

## THE EFFECT OF AUDITOR EXPERIENCE, TASK COMPLEXITY, AND AUDITOR INDEPENDENCE ON *AUDIT JUDGMENT*

Angeliani <sup>1\*</sup>, Ririn Breliastiti <sup>2</sup>

<sup>1</sup> Accounting Department, Bunda Mulia University, Indonesia

<sup>2</sup> Accounting Department, Bunda Mulia University, Indonesia

\* Email corresponding author: [angeliani311@gmail.com](mailto:angeliani311@gmail.com)

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### Abstract

The quality of *audit judgment* is the most critical factor in ensuring the accuracy and credibility of financial statements. Therefore, this study aims to determine the effect of auditor experience, task complexity, and auditor independence on *audit judgment* at Public Accounting Firms (KAP) in the Jakarta area. This study is expected to provide recommendations for auditors to improve their abilities by having sufficient work experience, having diverse and complex tasks related to task complexity, and professional ethics as an auditor related to auditor independence. This type of research is quantitative research, which comes from primary data. Data was collected by distributing questionnaires to auditors working at KAP in the Jakarta area. Data analysis was done using Smartpls software and the *Partial Least Square* (PLS) data analysis method. This study's results indicate that independence positively affects *audit judgment*, while auditor experience and task complexity do not affect *audit judgment*. From the results of this study, it can be concluded that auditor independence is an important factor in efforts to improve the quality of *audit judgment*.

**Keywords:** Experience, Task Complexity, Independence, *Audit Judgment*, Quality

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### INTRODUCTION

The purpose of financial statement audits is to find and discover fraud *and* errors, then develop into financial statement audits to provide opinions on the accuracy of the presentation of the company's financial statements and decision making (Safitri et al., 2022). To achieve the objectives of financial statement audits, namely increasing the credibility of financial statements, auditors need to pay attention to an important thing when auditing is related to judgment (Noviranza & Haq, 2024). Judgment is considering facts and circumstances and analyzing whether the opinion is reasonable, accurate, material, and sufficient. In providing an opinion on the audited financial statements, public accountants have professional interests that follow the audit evidence obtained and present it based on applicable audit standards, and can be accounted for (Pangesti & Agustina, 2022).

Practical *judgment* involves five processes: identifying and defining the problem, collecting facts and information, and identifying relevant literature; analyzing and identifying potential alternatives; making decisions; and reviewing and completing documentation and conclusions (Arens et al., 2020). During this process, auditors must consider audit *judgments* when evaluating and providing audit opinions (Widiantari et al., 2022). Therefore, an auditor's judgment in auditing is important to pay attention to.

*Audit judgment* is the auditor's consideration or opinion in responding to information that influences the decision to prove documents and the auditor's opinion on the entity's financial statements. It plays a role in determining the audit results ([Pangesti & Agustina, 2022](#)). The importance of an auditor's *judgment* in auditing often leads to errors in the audit results, such as what happened when auditors Nunu Nurdyaman and Jenly Hendrawan from the Public Accounting Firm Kosasih, Nurdyaman, Mulyadi, Tjahjo, and colleagues (Crowe Indonesia) audited Wanaartha Life. In this case, the auditor and KAP could not find any manipulation that occurred in the financial statements and did not report an increase in production from high-risk insurance products such as saving plans carried out by shareholders, directors, and board of commissioners, so that Wanaartha Life's condition still looked good ([Anggraeni, 2023](#)).

As reported by BUMN Newspaper, Crowe Indonesia also audited PT Waskita Karya for the 2021 and 2022 financial years by providing a fair opinion in all material respects. Deputy Minister of BUMN, Kartika Wiryoatmodjo, said that there was a discrepancy between the financial statements and the actual conditions, as evidenced by the cash flow report, *which* was made to appear positive for years, thus depicting profits, but this was not the actual condition of PT Waskita Karya. ([Redaksi, 2023](#)). A similar case also occurred with the auditor Hendrawinata Hanny Erwin & Sumargo Public Accounting Firm (Kreston Indonesia) when auditing PT Indofarma. The auditors are known to have audited PT Indofarma since 2020 until semester 1 of 2023, and during that time, Indofarma recorded losses, with losses continuing to increase until semester 1 of 2023. However, Indofarma received an unmodified opinion on the 2020 financial statements, a fair opinion on the 2021 financial statements, and in 2023 it was discovered that there was a statement in the financial statements stating that there were things that were not disclosed to the public and were not allowed to be communicated in PT Indofarma's financial statements ([Binekasri, 2024](#)). Of course, this raised suspicion and caused the auditors in Kreston Indonesia to give an incorrect opinion to PT Indofarma.

The many cases that occur related to the failure of auditors to make audit *judgments* have damaged their reputation and lost their professionalism and public trust in public accountants ([Rahmadanty & Muslimin, 2020](#)). In carrying out their duties, an auditor is influenced by many technical and non-technical factors. One of the factors that is indicated to influence *audit judgment* is the auditor's experience ([Sumartono et al., 2022](#)). Auditor experience is the experience possessed by an auditor in conducting audits of the financial statements of an entity and carrying out audit assignments. The higher the work experience, the more skilled they are in doing their work, and the more perfect their mindset and attitude are in achieving the goals that have been set ([Abdillah et al., 2020](#)). Experience will also impact every decision taken, so it is hoped that the decision will be correct. Experienced auditors will also find it easier to find indications of fraud ([Murni, 2020](#)).

The second factor is task complexity. Task complexity is a task that is unstructured, complex to understand, ambiguous, and interrelated ([Sambodo & Fitriani, 2020](#)). High task complexity will burden auditors if their abilities are inadequate ([Zelamewani & Suputra, 2021](#)). The complexity of audit tasks is influenced by factors such as the amount of irrelevant information and the variety of results expected by the audited entity ([Setiadarma & Kurniawati, 2024](#)). The third factor is auditor independence. According to Auditing Standards (SA) 200 (Revised 2021), independence is the auditor's ability to formulate an audit opinion without being influenced. Independence also increases the auditor's ability to maintain integrity, act objectively, and maintain an attitude of professional skepticism. Auditors with high independence will create reports free from other parties' influence and dare to reject requests from audit subjects if they do not comply with the evidence obtained ([Rahim & NR, 2024](#)).

Previous research that tested the effect of auditor experience, task complexity, and independence on audit judgment showed inconsistent results. [Murni \(2020\)](#) study showed that auditor experience did not affect audit judgment. [Pratiwi & Pratiwi \(2020\)](#), [Tangke et al. \(2020\)](#), and [Sabilillah et al. \(2024\)](#) studies showed that auditor experience had a positive and significant

effect on audit judgment. In contrast to previous research conducted by [Rahmadanty & Muslimin \(2020\)](#), which showed that auditor experience hurts audit judgment. Research by [Zelamewani & Suputra \(2021\)](#) states that task complexity positively affects audit judgment, while [Setiadarma & Kurniawati \(2024\)](#) state that task complexity does not affect *audit judgment*. Then, research by [Hapsari et al. \(2024\)](#) stated that independence positively affects *audit judgment*.

Based on the discussion above, the researcher is interested in conducting this study to know more about the influence of auditor experience, task complexity, and auditor independence on audit judgment. Then, the many cases that occur in KAPs in Jakarta, and as a city with the most public accounting firms in Indonesia, with 274 public accounting firms, the researcher is interested in researching auditors working in public accounting firms in the Jakarta area.

The novelty of this study is that it combines three main variables that influence audit judgment, namely, auditor experience, task complexity, and auditor independence. Previous studies have never examined these three variables simultaneously. In addition, this study was conducted to examine auditors working at KAP in the Jakarta area, so this is certainly different from previous studies conducted on auditors working at public accounting firms in Surabaya, Central Java, Medan, and several other areas.

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

### Agency Theory

According to Jensen and Meckling (1976), agency theory is an agency relationship that occurs when one or more people (principals) employ another person (agent) to provide a service and then delegate decision-making authority. In this theory, the principal, as the company's owner, gives tasks and responsibilities for managing the company to the agent or competent party. This theory aims to separate the role of the principal as a shareholder who always prioritizes matters related to the company's finances and investments, and the agent as a party who receives the impact of financial conditions, such as financial compensation accompanied by predetermined conditions. Both parties have personal interests that will cause agency conflicts between the principal and the agent. ([Purba, 2023](#)).

Agency problems arise when *the principal* cannot ensure that the agent acts to maximize the principal's welfare. This condition will undoubtedly impact the information imbalance or asymmetry between the principal and the agent ([Purba, 2023](#)). This condition requires a third party who can bridge the interests between the principal and the agent, namely, the auditor. The auditor will guarantee the information in the financial statements because the information will be used by users of the financial statements ([Fabiani & Breliastiti, 2020](#)), especially parties interested in the company. Of course, in this case, the quality of the audit results is essential ([Sari & Darya, 2020](#)). One of the factors that determines the quality of audit results is the auditor's judgment ([Fauziah et al., 2021](#)). Judgment must be based on facts and conditions known to the auditor, sufficient audit documentation, and the auditor has undergone training, has adequate knowledge, and is experienced ([IAPI, 2021](#)). If these things have been implemented well, then it can be concluded that the quality of the judgment given is good.

### Attribution Theory

Attribution theory is a development of *Fritz Heider's* (1958) writing entitled "Psychology of Interpersonal Relations," which describes the "native theory of action", namely, the conceptual framework that people use to interpret, explain, and predict a person's behavior. This theory defines how experience can influence auditors' understanding, assessment, and response to the causes of results or events obtained while working ([Hapsari et al., 2024](#)). Attribution theory also explains that internal and external factors influence individual behavior. Internal factors, such as personality, awareness, ability, and experience, are related to a person. In contrast, external

factors are behaviors influenced from outside, so individuals cannot control them and will behave according to the situation and environment, such as social influences from others ([Nuari et al., 2024](#)). One of the determining factors in this theory is the achievement of each individual. If someone succeeds in achieving their target, it should come from their efforts, but if other people also achieve their targets, it is assumed that this comes from external factors. ([Hakim & Anwar, 2021](#)). Therefore, attribution theory influences the formation of audit judgment.

### **Audit Judgment**

According to [Arens et al. \(2020\)](#), audit judgment is a personal consideration or the auditor's perspective in responding to information related to the audit responsibilities and risks that will be faced and will affect the auditor's final opinion on the financial statements of an entity or other things that refer to the formation of ideas or estimates about objects, events, and circumstances or other types of phenomena or personal considerations. Auditor judgments include materiality, risk, costs, benefits, size, and population characteristics. Auditors must collect and evaluate evidence to support *judgments* on adequate audit results ([Sunyoto & Christiyanto, 2020](#)). In addition, auditors must also be aware of the importance of responsibility because their judgments will be reviewed, and they will be asked for information ([Muslim et al., 2023](#)).

According to Auditing Standards (SA) 200 (Revised 2021), professional judgment is essential to conduct an audit properly. An auditor's professional judgment is required in making decisions, including the materiality and risk of the audit, the nature, timing, and extent of audit procedures used to meet the requirements of the SA and gather audit evidence, evaluate whether sufficient and appropriate audit evidence has been obtained and whether further evaluation is needed to achieve the objectives of the SA and the overall objectives of the auditor, evaluate management's considerations in applying the financial reporting framework applicable to the entity, and draw conclusions based on the audit evidence obtained, such as assessing the reasonableness of estimates made by management in preparing the financial statements. Audit judgment is needed when an auditor does not audit all available evidence, but only the audited sample. In this process, audit judgment is key in forming an opinion on the audited financial statements (Azizah et.al., 2019), in ([Jayanti et al., 2025](#)).

### **Auditor Experience**

Audit experience is the auditor's experience conducting financial statement audits related to the length of time and number of assignments that have been carried out ([Sambo et al., 2023](#)). This experience not only includes mastery of knowledge and skills, but also positively impacts the quantity and quality of products or work results. Experienced auditors tend to have a lower potential for error than experienced auditors. Experience is a basis for auditors in making decisions because through various experiences, someone has improved their skills and abilities to achieve goals ([Wulandari & Indriyanto, 2024](#)).

The auditor's experience in auditing is a very important factor because this experience will influence the skeptical attitude of an auditor, which will impact the audit process. An experienced auditor will find it easier to carry out the code of ethics as an auditor in making judgments ([Sunyoto & Christiyanto, 2020](#)). Experience is also a source for auditors to improve their abilities to become more expert, master their duties in auditing, solve problems in carrying out their duties, and control emotional tendencies towards the audited party. Therefore, the experience possessed by auditors can provide a relevant contribution to improving auditor competence ([Aida, 2021](#)).

### Task Complexity

Task complexity is a task that is unstructured, complex to understand, and ambiguous ([Sumartono et al., 2022](#)). Task complexity is one of the factors that influences audit judgment because high task complexity can be a burden for auditors if there is a lack of ability and skills possessed by an auditor ([Zelamewani & Suputra, 2021](#)). Task complexity in auditing is influenced by factors such as the amount of irrelevant information and the variety of results expected by the audited entity ([Setiadarma & Kurniawati, 2024](#)). The factors that form task complexity are divided into 2, namely task variability and task difficulty. Task variability refers to the type of task that is often handled. In contrast, task difficulty refers to the complexity and expertise in analyzing and measuring related to the implementation process of established standards ([Trisnaningsih et al., 2020](#)).

Task complexity is also considered a diverse, complicated, and broad-ranging audit assignment. This certainly requires auditors to have strong analytical and thinking skills, patience, and perseverance in dealing with work assignments. ([Hakim & Anwar, 2021](#)). Task complexity is also divided into two aspects: audit complexity and coordinative complexity. Audit complexity is related to the amount of information processed and the stages of work required, so the more information and stages there are, the more complicated the work becomes. Meanwhile, coordination complexity is related to the amount of coordination needed to complete the work, so the work will be more complicated if it is related to other work, either before or after. In addition, the number of documents used in auditing is also a factor that influences task complexity ([Wulandari & Indriyanto, 2024](#)). Therefore, task complexity is concluded to occur if there are various jobs with complicated stages, so the work requires a more challenging level of completion and takes longer.

### Auditor Independence

Auditor independence means the auditor's ability to formulate an audit opinion without influence from other parties, maintain integrity, act objectively, and maintain an attitude of professional skepticism ([IAPI, 2021](#)). Independence is essential for an auditor to carry out the audit process so that it continues to be neutral and not influenced by other parties in making decisions ([Timor & Hanum, 2023](#)). Independence is a fundamental principle in the field of auditing that leads to conditions free from influence, bias, or other pressures that can endanger the auditor's ability to carry out their duties objectively and impartially ([Sumartono et al., 2022](#)).

Auditing Standards (SA) 200 (Revised 2021) state that auditors must be independent of the audited entity. Independence is divided into two categories: independence in thought, where the auditor formulates an audit opinion without being influenced by any party, and independence in appearance, where the auditor maintains his integrity, acts objectively, and maintains an attitude of professional skepticism. Therefore, auditor independence is expected to impact the right decisions in accordance with the actual conditions of the financial statements ([Sitanggang, 2020](#)).

### Hypothesis Development

Experience in audit assignments is important because it is used as a guideline in formulating judgments ([Wati et al., 2021](#)). This experience is based on the number of audit assignments with different tasks and the time a person has worked as an auditor ([Pratiwi & Pratiwi, 2020](#)). Auditors with much experience also have broader knowledge in auditing, which can support their careers in carrying out audit assignments ([Rahma & Safrida, 2024](#)). This long experience will certainly also make the auditor's ability to predict an event better ([Abdillah et al., 2020](#)). Therefore, auditor experience is interpreted as the auditor's intensity in carrying out many different audit assignments and the length of time spent on each one. ([Hakim & Anwar, 2021](#)).

Research conducted by [Abdillah et al. \(2020\)](#) Shows that auditor experience positively and significantly affects audit judgment because it can influence someone to carry out their duties



carefully. This is also stated in the research of [Pratiwi and Pratiwi \(2020\)](#), which states that the higher the auditor's experience, the better the audit consideration. This consideration manifests in the form of a skeptical attitude through identifying information and orders from superiors for audit assignments ([Sunyoto & Christiyanto, 2020](#)). Research conducted by [Putri et al. \(2021\)](#) Moreover, [Fauziah et al. \(2021\)](#) also showed the same results, namely that auditor experience has a positive and significant effect on *audit judgment* because auditors must be careful in carrying out audit assignments to find relevant information, which will affect *audit judgment*. Research conducted by [Wati et al. \(2021\)](#) shows a positive and significant influence between auditor experience and audit judgment due to experience in work that is completed continuously, then coupled with training which of course will increase knowledge in detecting errors and facilitate audit completion so that audit judgments are made based on careful and selective considerations. This is also stated in [Aida's \(2021\)](#) That this will result in good judgment . Other research conducted by [Adil et al. \(2022\)](#) The same results were obtained, namely that there is a positive and significant influence between auditor experience and audit judgment, so it is stated that the more experience the auditor has, the better it is at forming audit judgments. Based on the discussion above, the hypothesis in this study is as follows:

***H<sub>1</sub> : Auditor experience has a positive effect on audit judgment.***

A job is said to be complicated if the work is related. When faced with many complex tasks, auditors are certainly not complicated and still get good audit results. This is because it is a job requirement. Auditors must continually develop their professional skills and attitudes and comply with the code of ethics to work with complex and unstructured problems. These efforts are expected to provide reasonable ([Rahma & Safrida, 2024](#)). Research conducted by [Rahmadanty & Muslimin \(2020\)](#) Moreover, [Trisnaningsih et al. \(2020\)](#) show that task complexity positively affects audit judgment. This is because if the auditor has a complex task, it will improve the quality and ability of the auditor to always be careful and thorough with every decision (judgment) given on the audit results. Research conducted by [Sunyoto & Christiyanto \(2020\)](#) and [Lie et al. \(2024\)](#)

Shows that task complexity has a positive effect on *audit judgment*. If the auditor carries out complex tasks well, the judgment *will* be more accurate. In addition, auditors are also required to have good motivation so that the targets in carrying out their audits can be achieved and are not easily influenced by their complex tasks ([Zelamewani & Suputra, 2021](#)). The complexity of the task also gives the auditor more audit experience, which will make the auditor provide judgments based on the actual conditions of the company ([Sabilillah et al., 2024](#)).

Based on the discussion above, the hypothesis in this study is as follows:

***H<sub>2</sub> : Task complexity has a positive effect on audit judgment.***

Independence is an auditor's attitude not to have personal interests in carrying out their duties, contrary to the principles of integrity and objectivity. Research shows a positive effect of auditor independence on audit judgment. It is said that the more independent an auditor is, the fewer errors they make in making audit considerations ([Pratiwi & Pratiwi, 2020](#)). This is also in line with research conducted by [Sitanggang \(2020\)](#) Auditors must maintain their independence in carrying out audit assignments so that the opinions, conclusions, and recommendations are not biased towards any party. Auditors with a high level of independence can provide more accurate judgments ([Putri et al., 2021](#)). Research conducted by [Rejeki \(2023\)](#) showed results that were in line with previous research, namely that there was a positive and significant influence between auditor independence and audit judgment. Independence in this case means that an auditor, in carrying out an audit assignment, is not influenced by personal interests and other influences, so the considerations made are based on the actual conditions. Further research conducted by [Setiadarma & Kurniawati \(2024\)](#) showed the same results as the previous study, stating that the more independent an auditor is, the more objective the basis for consideration taken will be,

leading to better audit judgment. Independence will lead auditors to continue to uphold the principles of integrity and objectivity in evaluating audit evidence to obtain good consideration results. Based on the discussion above, the hypothesis in this study is as follows:

***H<sub>3</sub>: Auditor independence has a positive effect on audit judgment.***

## RESEARCH METHOD

This research is a quantitative research whose data comes from primary data. Data collection in this study uses a questionnaire that will be distributed online via Google Forms to auditors working at Public Accounting Firms in the Jakarta area. Researchers distribute questionnaires via personal chats with research participants via LinkedIn. The population of this study was auditors working at Public Accounting Firms in the Jakarta area. The samples taken must be representative and meet the eligibility requirements. According to Roscoe, the appropriate sample size used in research is between 30 and 500 samples (Sugiyono, 2024). The sample selection used in this study was nonprobability sampling with a purposive sampling technique. The sample selection criteria in this study were participants who filled out the Google Form questionnaire, namely auditors working at a public accounting firm in the Jakarta area registered with IAPI, having a minimum of 2 years of experience in the audit field, and a minimum position as a senior auditor. The statements in the questionnaire were measured using a *Likert scale*, with research data using interval data. The *Likert scale* used has a value range of 1 to 5, namely Strongly Agree (SS) 5 points, Agree (S) 4 points, Neutral (N) 3 points, Disagree (TS) 2 points, and Strongly Disagree (STS) 1 point (Sugiyono, 2024).

## RESULTS AND DISCUSSION

The KAP, whose auditors were respondents in this study, is as follows:

**Table 1. Research Sample Distribution Data**

No	Name of Public Accounting Firm	Number of Respondents
1	Public Accounting Firm Purwantono, Sungkoro & Surja (EY Indonesia)	16
2	Public Accounting Firm Rintis, Jumadi, Rianto & Rekan (PwC Indonesia)	10
3	Public Accounting Firm Siddharta Widjaja & Rekan (KPMG Indonesia)	10
4	Public Accounting Firm Imelda & Rekan (Deloitte Indonesia)	9
5	Public Accounting Firm Mirawati Sensi Idris (Moore Indonesia)	3
6	Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang & Rekan (BDO Indonesia)	3
7	Public Accounting Firm Gani Sigiرو & Handayani (Grant Thornton)	2
8	Public Accounting Firm Johannes Juara & Rekan	2
9	Public Accounting Firm Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM Indonesia)	1
10	Public Accounting Firm Anwar & Rekan	1
11	Public Accounting Firm Drs. Ferdinand & Rekan	1
12	Public Accounting Firm Heliantono & Rekan	1
13	Public Accounting Firm Hendrawinata Hanny Erwin & Sumargo (Kreston Indonesia)	1
14	Public Accounting Firm Kanaka Puradiredja, Suhartono (Nexia)	1
15	Public Accounting Firm Morhan dan Rekan	1
16	Public Accounting Firm Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan (PKF Indonesia)	1

17	Public Accounting Firm Suharli, Sugiharto & Rekan (SW Indonesia)	1
18	Public Accounting Firm Teramihardja, Pradhono & Chandra (Crowe Indonesia)	1
<b>Total</b>		<b>65</b>

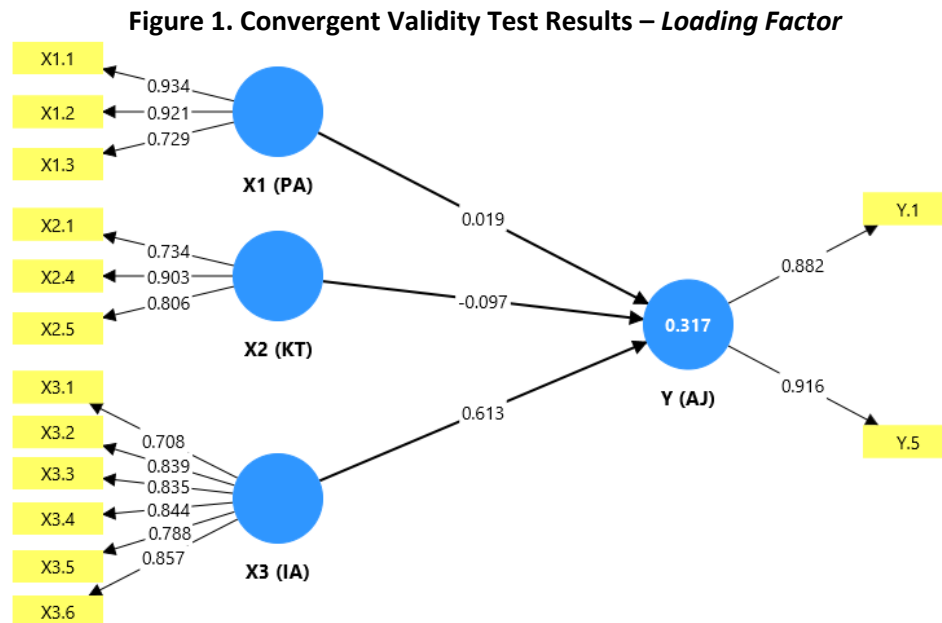
Based on Table 1, it is known that the questionnaire that was distributed reached 18 KAP in the Jakarta area, with a total of 65 respondents consisting of senior auditors, supervisors, managers, and partners. The demographic information of respondents in this study is as follows:

**Table 2. Respondent Demographics**

<b>Information</b>	<b>Total</b>	<b>%</b>
<b>Gender</b>		
Female	24	36,92%
Male	41	63,08%
<b>Total</b>	<b>65</b>	<b>100%</b>
<b>Age</b>		
<25 years	12	18,46%
25 - 30 years	44	67,69%
31-40 years	6	9,23%
>40 years	3	4,62%
<b>Total</b>	<b>65</b>	<b>100%</b>
<b>Education</b>		
DIV Taxation	1	1,54%
S1 Accounting	60	92,31%
S1 Non-Accounting	1	1,54%
S2 Accounting	2	3,08%
S3 Accounting	1	1,54%
<b>Total</b>	<b>65</b>	<b>100,00%</b>
<b>Length of work</b>		
2 years	4	14,81%
3 - 4 years	10	37,04%
5 - 6 years	1	3,70%
7 - 8 years	3	11,11%
9 - 10 years	1	3,70%
> 10 years	8	29,63%
<b>Total</b>	<b>27</b>	<b>100%</b>
<b>Average assignment</b>		
2 assignment	1	3,03%
3 - 4 assignment	6	18,18%
5 - 6 assignment	6	18,18%
7 - 8 assignment	2	6,06%
9 - 10 assignment	1	3,03%
> 10 assignment	17	51,52%
<b>Total</b>	<b>33</b>	<b>100%</b>



Based on Table 2, it can be seen that the respondents of this study are dominated by male gender, namely 41 respondents or 63.08%, auditors aged 25-30 years, as many as 44 respondents or 67.69%, and the last education is S1 accounting, as many as 60 respondents or 92.31%. Furthermore, the majority of respondents in this study were auditors with senior auditor positions as many as 50 people or 76.92% with a length of work for 3-4 years as many as 29 respondents or 44.62%, and auditors with an average of 3-4 assignments in a year as many as 31 respondents or 47.69%.



Source: Processed primary data, 2025

Figure 1 shows that all loading factor values have values  $>0.708$ , meaning that the indicators used are valid for use in this study.

**Table 3. Convergent Validity Test Results – AVE**

	Average variance extracted (AVE)
X1 (PA)	0.751
X2 (KT)	0.668
X3 (IA)	0.662
Y (AJ)	0.809

Source: Processed primary data, 2025

After conducting the convergent validity test - loading factor, it is continued with the convergent validity test - AVE. The research indicator will be said to be valid if the AVE value is  $>0.50$ . Based on the test results shown in Table 3, it is known that the AVE value has met the validity requirements, meaning that the indicator is valid for use in this study.

**Table 4. Discriminant Validity Test Results – Fornell-Larcker**

	X1 (PA)	X2 (KT)	X3 (IA)	Y (AJ)
X1 (PA)	0.867			
X2 (KT)	0.441	0.817		
X3 (IA)	0.445	0.656	0.813	

<b>Y (AJ)</b>	0.249	0.314	0.558	0.899
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Source: Processed primary data, 2025

If the fornell-larcker value shows the AVE root > correlation between constructs, then the construct of each variable has met the discriminant validity. Based on the results of the discriminant validity test with *fornell-larcker* which can be seen in table 4, it is known that the AVE root value for auditor experience (0.867) > correlation of auditor experience with task complexity (0.441), auditor experience with auditor independence (0.445), and auditor experience with *audit judgment* (0.249), meaning that the construct of the auditor experience variable has met the discriminant validity.

AVE root value for task complexity (0.817) > correlation of task complexity with auditor experience (0.441), task complexity with auditor independence (0.656), and task complexity with audit judgment (0.314). Then, the AVE root value for auditor independence (0.813) > correlation of auditor independence with auditor experience (0.445), auditor independence with task complexity (0.656), and auditor independence with audit judgment (0.558). Furthermore, the AVE root value for audit judgment (0.899) > correlation of audit judgment with auditor experience (0.249), audit judgment with task complexity (0.314), and audit judgment with auditor independence (0.558).

**Table 5. Discriminant Validity Test Results – Cross-Loading**

	<b>X1 (PA)</b>	<b>X2 (KT)</b>	<b>X3 (IA)</b>	<b>Y (AJ)</b>
<b>X1.1</b>	0.934	0.402	0.468	0.262
<b>X1.2</b>	0.921	0.473	0.387	0.223
<b>X1.3</b>	0.729	0.231	0.263	0.137
<b>X2.1</b>	0.405	0.734	0.393	0.169
<b>X2.4</b>	0.326	0.903	0.687	0.338
<b>X2.5</b>	0.405	0.806	0.448	0.216
<b>X3.1</b>	0.342	0.407	0.708	0.378
<b>X3.2</b>	0.380	0.563	0.839	0.527
<b>X3.3</b>	0.379	0.541	0.835	0.424
<b>X3.4</b>	0.327	0.586	0.844	0.439
<b>X3.5</b>	0.290	0.559	0.788	0.454
<b>X3.6</b>	0.447	0.530	0.857	0.481
<b>Y.1</b>	0.196	0.299	0.467	0.882
<b>Y.2</b>	0.249	0.269	0.534	0.916

Source: Processed primary data, 2025

The construct in the study is said to have met the discriminant validity if the cross-loading value of each variable is > other variables. Based on the results of the discriminant validity test with cross loading which can be seen in table 5, it is known that the cross loading of auditor experience (0.934, 0.921, and 0.729) > the cross loading value of other variables (0.405, 0.326, 0.405, 0.342, 0.380, 0.379, 0.327, 0.290, 0.447, 0.196, and 0.249), meaning that the construct of auditor experience has met the discriminant validity.

Cross loading on task complexity (0.734, 0.903, and 0.806) > cross loading values of other variables (0.402, 0.473, 0.231, 0.407, 0.563, 0.541, 0.586, 0.559, 0.530, 0.299, and 0.269), meaning that the construct of task complexity has met discriminant validity. Furthermore, the cross loading on auditor independence (0.708, 0.839, 0.835, 0.844, 0.788, and 0.857) > the cross loading value of other variables (0.468, 0.387, 0.263, 0.393, 0.687, 0.448, 0.467, and 0.534), meaning that the construct of auditor independence has met discriminant validity. Then, the cross

loading on audit judgment (0.882 and 0.916) > the cross loading value of other variables (0.262, 0.223, 0.137, 0.169, 0.338, 0.216, 0.378, 0.527, 0.424, 0.439, 0.454, and 0.481), meaning that the construct on audit judgment has met discriminant validity.

**Table 6. Reliability Test Results**

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
X1 (PA)	0.836	0.912	0.899
X2 (KT)	0.761	0.867	0.857
X3 (IA)	0.897	0.904	0.921
Y (AJ)	0.765	0.779	0.894

Source: Processed primary data, 2025

Reliability testing aims to test the accuracy, consistency, and precision of the instruments used to measure the construct. The construct in the study will be said to be reliable if the Cronbach's alpha and composite reliability (rho\_a and rho\_c) values are >0.70 (Ghozali & Kusumadewi, 2023). Based on Table 6, it is known that all Cronbach's alpha and composite reliability (rho\_a and rho\_c) values have values > 0.7, so it is concluded that the construct used in this study is reliable.

**Table 7. Results of Determination Coefficient Test**

	R-square	R-square adjusted
Y (AJ)	0.317	0.283

Source: Processed primary data, 2025

Based on the results of the determination coefficient test displayed in Table 7, the adjusted r-square value is 0.283, meaning that the ability of the independent variables is 28,3% to explain the depend variable.

**Table 8. Hypothesis Test Results**

	T statistic	P values
X1 (PA) → Y (AJ)	0.712	0.432
X2 (KT) → Y (AJ)	0.932	0.176
X3 (IA) → Y (AJ)	3,767	0,000

Source: Processed primary data, 2025

The effect of auditor experience on audit judgment shows a t-statistic value of 0.172 <1.96 and p values of 0.432 > 0.05 so that Ha is rejected, meaning that auditor experience has no effect on audit judgment. The results of the study on the influence of auditor experience on the audit judgment of auditors working in KAP in the Jakarta area in this study are different from the results of previous studies conducted by Adil et al. (2022) who obtained the results that there was a positive influence of auditor experience on audit judgment. This is because there are differences in characteristics, namely that the respondents in this study were dominated by male respondents, while previous studies conducted by Adil et al. (2022) were dominated by female respondents. This gender difference can also provide a different perspective so that male auditors do not assume that auditor experience will affect audit judgment, but are influenced by other factors. Another difference compared to previous research conducted by Adil et al. (2022) is that the respondents used as research samples are junior auditors and senior auditors with the

majority being junior auditors. In this study, the respondents used as samples consisted of auditors with senior auditor, supervisor, manager, and partner positions. The difference in respondents used as samples can of course cause differences in research results. This is because auditors with more senior positions and especially the audit partners who are respondents in this study will of course answer all statements in the questionnaire based on their experience and perspectives while being auditors and they will better understand the factors that may influence an auditor's judgment, especially the experience that someone has as an auditor in influencing their judgment. Then, the results of this study are in line with research conducted by [Sambo et al. \(2023\)](#) which states that auditor experience does not affect audit judgment. This is because there are still many respondents who answer doubtfully or neutrally to the statements in the questionnaire and in this study the same thing also happened, namely in the statement regarding the indicator of the number of assignments received.

The effect of task complexity on audit judgment shows a t-statistic value of  $0.932 < 1.96$  and p values of  $0.176 > 0.05$ , so  $H_a$  is rejected, meaning task complexity does not affect audit judgment. The results of this study are in line with research conducted by [Hakim & Anwar \(2021\)](#) Research results show that task complexity does not affect audit judgment. This is because auditors will make the same contribution regardless of whether the task is complex. However, this study does not align with previous research conducted by [Putri et al. \(2021\)](#), which found that task complexity positively influenced audit judgment. This is due to differences in research characteristics, where previous research conducted by [Putri et al. \(2021\)](#) The characteristic of working as an auditor for at least one year was applied, while in this study, the minimum working as an auditor is two years. This condition can cause differences, where auditors who have had experience as auditors for two years already understand their work better so that the complexity of the audit assignment will not affect the auditor's judgment. Furthermore, research conducted by [Zelamewani & Suputra \(2021\)](#) Also, this study obtained different results because most of the data were from auditors with a diploma as their last level of education. In contrast, in this study, the majority of respondents had a Bachelor's degree (S1) in accounting. This condition also allows for differences, where a bachelor's degree is higher than a diploma, thus causing different understandings. [Sabilillah et al. \(2024\)](#) also conducted a study to test the effect of task complexity on audit judgment, with the majority of respondents in the 36-45 year age range, while in this study, the majority of respondents were in the 25-30 year age range.

The effect of auditor independence on audit judgment shows a t-statistic value of  $3.767 > 1.96$  and p values of  $0.0000 < 0.05$ , so that  $H_a$  is accepted, meaning that auditor independence positively affects audit judgment. The results of this study are consistent with research conducted by [Rejeki \(2023\)](#), which states that auditor independence has a positive and significant effect on audit judgment. If an auditor is more independent, the judgment given will be better. An independent auditor is undoubtedly not easily influenced and controlled by other parties who can influence their judgment, so the considerations taken will be more objective. Auditors must always maintain independence in every assignment, both in making considerations and providing opinions, conclusions and recommendations ([Sitanggang, 2020](#)). The independence possessed by the auditor will certainly lead him to carry out his duties by ensuring good quality ([Pratiwi & Pratiwi, 2020](#)). Therefore, it is important for auditors to uphold the principles of integrity and objectivity, especially in the process of evaluating audit evidence ([Setiadarma & Kurniawati, 2024](#)). Then, the results of this study are also in line with attribution theory, where independence is an internal factor that can influence auditor behavior and of course will affect the audit results. In addition, this is also in line with agency theory which states that auditors as third parties are able to provide assurance of the reliability of their clients' financial statements so that independence plays an important role in supporting the audit process. This aims to ensure that the results of the financial statement audit carried out by independent auditors are able to provide objective assessments for users of financial statements, especially for stakeholders.

## CONCLUSION

Based on the results of the research that has been conducted, it is concluded that auditor independence has a positive effect on audit judgment, while auditor experience and task complexity do not have an effect on audit judgment. Auditor independence has a positive effect, meaning that the more independent an auditor is, the better the judgment given. Then, auditor experience does not affect audit judgment because many respondents answered neutrally to the statement of the auditor experience variable, while task complexity does not affect audit judgment because the auditor will provide the same contribution regardless of the complexity of the task they have.

The results of this study are expected to provide benefits for public accounting firm in improving the quality of audit judgment by increasing auditor independence. Public accounting firms need to increase auditor awareness of the importance of independence in every audit assignment, one of which is through training or workshops that educate auditors about the impact of independence on the quality of audit assessments and the credibility of financial statements. In addition, public accounting firms must develop clear policies and procedures to maintain auditor independence, including setting boundaries for relationships with clients and avoiding conflicts of interest. It is also important to create a supportive work environment, so that auditors are protected from external pressures that can influence their decisions. Periodic monitoring and evaluation processes for auditor independence must also be carried out, including through internal assessments and feedback from colleagues and clients. Although auditors need to maintain independence, a good relationship with clients is also important to obtain relevant information, while maintaining the objectivity of their assessments.

For further researchers, it is expected to add or modify the variables that have been used in this study and increase the scope of data collection areas. The limitation of this research is that the research was conducted during the auditor's busy season (peak season), making it more difficult to obtain respondents for this research.

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