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Research Article

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The Influence of Independence and Audit Experience on Audit Judgment with Task Complexity as a Moderating Variable at the Financial and Development Supervisory Board (BPKP) Representative of the DKI Jakarta Region, Indonesia

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Abstract: *This research aims to determine the influence of independence and audit experience on audit judgment with task complexity as a moderating variable at the Financial and Development Supervisory Board (BPKP) Representative of DKI Jakarta Region, Indonesia. This research uses a quantitative type of research using a population of 60 auditors with a sample of 53 auditors at the Financial and Development Supervisory Board (BPKP) Representative of DKI Jakarta Region, Indonesia (Audit Division of P3A Corps, APD Corps, Investigation Corps, AN Corps and IPP Corps). Data collection techniques use questionnaires, observation, and literature study. Data analysis uses Partial Least Square (PLS) with the SMARPLS 4.0 application. The results of the research show that independence and audit experience have a significant effect on audit judgment. The results also show that task complexity is unable to moderate the effect of independence and audit experience on audit judgment.*

Keywords: *independence, audit experience, audit judgment, task complexity.*

Introduction

The auditor is one of the professions whose job is to examine the financial statements of an entity and then draw conclusions on the fairness of the related financial statements. According to (Widiastoeti & Murwato, 2022) Financial statements provide various quantitative financial information and are intended as a means of decision making by both internal and external parties to the entity. Users of financial statements will always conduct checks and seek information about the reliability of the entity's financial statements. The way to find this information is by requiring an independent audit so that the information used in decision making is complete, accurate and unbiased. In carrying out this task, an audit judgment is needed where the auditor collects evidence at different times and integrates information from all the evidence. Audit judgment is a personal judgment or auditor's perspective in responding to information that affects the documentation of evidence and making decisions on the auditor's opinion on an entity's financial statements (Muttiwijaya & Ariyanto, 2019). Therefore, judgment has a significant influence on the final decision, which will also indirectly affect whether or not the decision will be made by stakeholders.

If an auditor makes an erroneous judgment, it will affect the accuracy of the final opinion on the fairness of the financial statements. The adverse impact on reputation, self-esteem, business relationships, and public opinion is far greater than the monetary value of defending against such claims. The ability of auditors to formulate this judgment appropriately is very important, because they can be held legally responsible if the audited financial statements are proven to be materially erroneous (Joyce and Biddle, 2017).

The case that occurred at Enron, an American energy company based in Houston, Texas, United States became a large-scale audit failure case in the USA and was considered to be one of the most severe in

history. Which because of this case, raises a sense of public skepticism about the inability of the accounting profession to maintain its independence. The view is directed at the behavior of auditors when dealing with clients who are perceived to have failed in carrying out their role as independent auditors. If Arthur Andersen as a Public Accounting Firm which is included in the ranks of the world's top five and should be reliable can still make big mistakes, then this condition will have a negative impact on the image of the public accounting profession in the eyes of the public and other parties. An auditor is someone who is professional in carrying out his duties. As a professional, an auditor must adhere to his professional responsibilities. Professional responsibility is not only to provide an opinion on the fairness of a financial report, but also to be responsible for the results of the audit (Wiwik & Pratiwi, 2020).

In Indonesia, there was a case that happened to PT Sunprima Nusantara Pembiayaan (PT SNP) in September 2018 where PT SNP's Annual Financial Statements which had been audited by KAP Satrio, Bing, Eny and Partners (one of the KAP under Deloitte Indonesia) received an unqualified opinion. However, based on the results of the OJK examination, PT SNP is indicated to have presented Financial Statements that are significantly inconsistent with the actual financial condition, causing losses to many parties. In this regard, OJK has coordinated with the Center for Financial Professional Development (P2PK) of the Ministry of Finance regarding the implementation of the audit by KAP Satrio, Bing, Eny and Partners on PT SNP. Based on the results of the P2PK examination, the two Public Accountants are considered to have committed serious violations and have been sanctioned by the Minister Finance of Indonesia.

There are many factors that influence the final conclusion produced in making an audit judgment. An auditor has the right judgment if the auditor can detect client fraud (Vincent & Osesoga, 2019). Auditors can also evaluate whether sufficient and appropriate audit evidence has been obtained. In addition, the auditor can also make the right decision regarding materiality and can draw conclusions based on the audit evidence obtained and convey material misstatements in the published audited financial statements. Audit judgment is influenced by many factors, but in this study the factors studied are auditor independence and experience with task complexity as moderating factors.

Literature Review

Audit Judgment

According to (Sabrawi, 2018) audit judgment is an auditor's policy in responding to information in each audit process regarding the formation of an idea, opinion or estimate about an object, event, status, or other type of event. In this case, judgment is very important because it is a decision or opinion that must be described based on the evidence received by the auditor so that the results obtained actually have facts and are perceived by the auditor. The judgment process depends on the arrival of information as a process unfolds, the arrival of information not only affects the choice, but also affects the way the choice is made. Every step, in the incremental judgment process if information continues to come, new considerations and new choice decisions will appear (Nurhasanah, 2019).

Audit Judgment Indicators

According to (Andryani et al, 2019) & (Fitriana, 2022), audit judgment indicators are as follows:

1. Materiality Level
2. Audit Risk Level
3. Auditor Competency

4. Audit Effectiveness and Efficiency
5. Determination of Audit Procedures
6. Factors Affecting Judgment

Independence

According to (Vincent & Osesoga, 2019) independence is an attitude that is free from the influence of other parties (not controlled and not dependent on other parties), intellectually honest, and objective (impartial) in considering facts and expressing opinions. Meanwhile, according to (Sabrawi, 2018) independence is an attitude that is independent and separate from the various activities being examined, the meaning of independence here is that if it can carry out its work objectively and freely. According to (Priyoga & Ayem, 2019) independence can be said that auditors must be honest, not easily influenced, and not take sides in the interests of any party because auditors carry out their work in the public interest. To produce an accurate audit, a sutitor must be able to improve his expertise, one of which is by increasing independence. Auditors who have high professionalism can produce good and accurate audit judgments. The higher the independence of the auditor, the more accurate the resulting audit judgment.

Independence Indicators

According to (Sabrawi, 2018), (Fitriana, 2022) & Indonesian Accountants Code of Ethics Book 2021, independence indicators are as follows :

1. Independence of Work Implementation
2. Independence of Reporting
3. Independence in Thought
4. Independence in Appearance
5. Independence in the preparation of the program
6. Investigative Independence

Audit Experience

Experience according to Foster (2013: 40) states that experience is a measure of the length of time or tenure that a person has taken in understanding the tasks of a job and has done it well. Experience forms an auditor to be familiar with the situation and circumstances in each assignment. The more often a person does the same job, the more skillful and faster he completes the job, and the more kinds of work a person does. (Tandean, 2022) reveals that experience can be measured based on the length of time a person is in his job with the tasks he does repeatedly and increases until his potential increases. Auditors who have worked for a long time can be said to be experienced auditors. Auditors who work with various kinds of tasks obtained will make themselves have extensive knowledge and are familiar with audit cases so that auditors can provide good judgment.

Audit Experience Indicators

According to (Sabrawi, 2018), audit experience indicators are as follows :

1. Length of Work
2. Frequency of Examination Work Done

Task Complexity

According to (Tandean, 2022) explaining task complexity is an unstructured, difficult to understand and ambiguous task. Task complexity makes an auditor inconsistent and unaccountable. Auditors are always faced with tasks that are many, different, and interrelated with each other. The complexity of a job is also considered to affect a person in carrying out tasks and affect the quality of his work. In carrying out their professional duties and responsibilities, auditors often face complex and difficult work. Therefore, according to (Bonner, 1994) that when task complexity increases, people tend to use easier, non-compensatory strategies that lead to lower audit judgment decisions. The amount of information that must be processed and the stages of work that must be done to complete the job indicate the level of task complexity faced by the auditor. In complex tasks, auditors tend to experience difficulties that trigger concerns about audit failure (Effriyanti et al, 2020).

Task Complexity Indicators

According to (Sabrawi, 2018) & (Fitriana, 2022), task complexity indicators are as follows :

1. Task Difficulty
2. Task Structure
3. Job Desk and Tools

Method

This type of research uses quantitative, namely research that aims to connect two or more variables (Sugiyono, 2019). In this research, the exogenous variables are Independence (X1) and Audit Experience (X2). Meanwhile, the endogenous variable is Audit Judgment (Y) and the moderating variable is Task Complexity (Z). This research was conducted at the Financial and Development Supervisory Board (BPKP) Representative of the DKI Jakarta Region, Indonesia. This research was carried out from October 2023 to June 2024.

(Sugiyono, 2019) defines "population" as a comprehensive group consisting of individuals or objects selected by researchers because of their similar characteristics and features. In the context of this research, the population is 60 auditors who work at the Financial and Development Supervisory Board (BPKP) Representative of the DKI Jakarta Region, Indonesia. The sample reflects the population in terms of size and composition. Researchers are constrained by time, energy and cost when trying to conduct research without first taking a sample. In this case, the sample to be used is 53 respondents who work at the Financial and Development Supervisory Board (BPKP) Representative of the DKI Jakarta Region, Indonesia, where the sample is determined through the purposive sampling method with the criteria that auditors with experience working in the audit field for at least one year.

This research uses a Structural Equation Model (SEM) with a Partial Least Square (PLS) analysis approach and uses SmartPLS 4.0 software which is run on a computer. The researchers relied on relevant previous research with a similar number of variables and moderating variables to inform the choice of data analysis methods for this study.

Measurement Model (Outer Model)

The measurement model testing procedure consists of a validity test and a reliability test:

1. Validity Test

The validity test assesses whether a survey is valid. A survey question is called valid if it can be measured by the survey. Construct validity testing consists of convergent validity and discriminant validity.

2. Reliability Test
   The reliability test measures the questionnaire as an indicator of the research variable. A variable is considered reliable if the responses to the questions given are consistent.

Structural Model (Inner Model)

The components of the items used in assessing the structural model (inner model) are the R-Square, F-square and path analysis values.

1. R-Square
   R-Square value to measure the level of variation of the independent variable on the dependent variable or to find out how many percent of the independent variable is able to influence the dependent variable.
2. F-Square
   The F-square value is used to calculate the magnitude of the influence between variables with effect size.
3. Path Analysis
   Path analysis or path coefficient estimation is the value of the structural model estimate for the path relationship must be significant. The bootstrapping method is used to obtain this significance value.
4. Hypothesis Test
   This test is carried out to ascertain how each independent variable contributes to the explanation of the dependent variable, besides that the purpose of hypothesis testing is to determine whether a hypothesis is accepted or rejected.

Results and Discussion

Outer Model Analysis

SmartPLS analysis technique has three criteria for assessing the outer model, namely, convergent validity, discriminant validity and Composite Reliability.

1. Convergent Validity

Table 1. Outer Loadings

Variables	Instruments	Outer Loading	Description
Independence	IDP.1	0,851	Valid
	IDP.2	0,843	Valid
	IDP.3	0,783	Valid
	IDP.4	0,767	Valid
	IDP.5	0,827	Valid
	IDP.6	0,897	Valid
	IDP.7	0,733	Valid
	IDP.8	0,857	Valid
	IDP.9	0,794	Valid
	IDP.10	0,864	Valid

Variables	Instruments	Outer Loading	Description
	IDP.11	0,921	Valid
	IDP.12	0,824	Valid
	IDP.13	0,875	Valid
	IDP.14	0,858	Valid
	IDP.15	0,866	Valid
Audit Experience	PA.1	0,851	Valid
	PA.2	0,777	Valid
	PA.3	0,760	Valid
	PA.4	0,777	Valid
	PA.5	0,838	Valid
	PA.6	0,757	Valid
	PA.7	0,763	Valid
	PA.8	0,794	Valid
Audit Judgment	AJ.1	0,899	Valid
	AJ.2	0,830	Valid
	AJ.3	0,867	Valid
	AJ.4	0,842	Valid
	AJ.5	0,892	Valid
	AJ.6	0,881	Valid
	AJ.7	0,776	Valid
	AJ.8	0,854	Valid
	AJ.9	0,752	Valid
	AJ.10	0,862	Valid
	AJ.11	0,743	Valid
	AJ.12	0,758	Valid
	AJ.13	0,794	Valid
Task Complexity	KT.1	0,813	Valid
	KT.2	0,819	Valid
	KT.3	0,819	Valid
	KT.4	0,820	Valid
	KT.5	0,843	Valid
	KT.6	0,796	Valid
	KT.7	0,779	Valid

Source: Smart PLS 4.0

The table above shows that all model indicators (loading) have a value> 0.70, meaning that the construct is acceptable. Furthermore, apart from factor loading to evaluate convergent validity, it can be seen from the Average Variance Extracted value which is said to be valid if the value is> 0.50.

Table 2. AVE Results

Variables	AVE	Descriptions
Independence (X1)	0,704	Valid
Audit Experience (X2)	0,624	Valid
Audit Judgment (Y)	0,687	Valid
Task Complexity (Z)	0,661	Valid

Source: Smart PLS 4.0

The results above show that the value (Average Variance Extracted) > 0.50 means that it is valid and qualified.

2. Discriminant Validity

Discriminant validity is the magnitude of the loading value between aspects or components greater than the value of other aspects or components. For each variable, the cross-loading value must be (>0.7) to ensure discriminant validity. Another method can be used to test discriminant validity by considering the square root of the AVE and the relationship between latent constructs using the rule of thumb square root of AVE > correlation between latent constructs (Ghozali & Latan, 2015). Indicators can be called valid if the comparison results of the variable load value are higher than other variables.

Table 3. Cross Loadings

Variabel	IDP	PA	AJ	KT	KT x IDP	KT x PA
IDP.1	**0,851**	0,467	0,664	0,192	-0,309	-0,326
IDP.2	**0,843**	0,518	0,624	0,262	-0,353	-0,372
IDP.3	**0,783**	0,488	0,698	0,208	-0,197	-0,213
IDP.4	**0,767**	0,329	0,553	0,248	-0,163	-0,139
IDP.5	**0,827**	0,470	0,646	0,112	-0,185	-0,225
IDP.6	**0,897**	0,530	0,667	0,273	-0,310	-0,305
IDP.7	**0,733**	0,460	0,574	0,179	-0,264	-0,270
IDP.8	**0,857**	0,458	0,653	0,149	-0,256	-0,269
IDP.9	**0,794**	0,412	0,591	0,168	-0,188	-0,235
IDP.10	**0,864**	0,507	0,574	0,189	-0,200	-0,085
IDP.11	**0,921**	0,573	0,764	0,230	-0,311	-0,342
IDP.12	**0,824**	0,523	0,683	0,218	-0,300	-0,324
IDP.13	**0,875**	0,569	0,676	0,219	-0,248	-0,268
IDP.14	**0,858**	0,490	0,646	0,149	-0,212	-0,276
IDP.15	**0,866**	0,571	0,707	0,182	-0,281	-0,363
PA.1	0,559	**0,851**	0,623	0,207	-0,337	-0,435
PA.2	0,370	**0,777**	0,475	0,031	-0,259	-0,277
PA.3	0,351	**0,760**	0,485	0,064	-0,330	-0,339
PA.4	0,581	**0,777**	0,633	0,051	-0,173	-0,236
PA.5	0,478	**0,838**	0,667	0,125	-0,348	-0,357

Variabel	IDP	PA	AJ	KT	KT x IDP	KT x PA
PA.6	0,497	**0,757**	0,572	0,207	-0,313	-0,312
PA.7	0,369	**0,763**	0,570	0,001	-0,194	-0,251
PA.8	0,470	**0,794**	0,598	0,173	-0,337	-0,363
AJ.1	0,708	0,745	**0,899**	0,211	-0,287	-0,443
AJ.2	0,697	0,565	**0,830**	0,093	-0,175	-0,349
AJ.3	0,724	0,685	**0,867**	0,232	-0,316	-0,428
AJ.4	0,715	0,668	**0,842**	0,128	-0,128	-0,250
AJ.5	0,739	0,709	**0,892**	0,192	-0,287	-0,434
AJ.6	0,702	0,709	**0,881**	0,112	-0,168	-0,351
AJ.7	0,547	0,485	**0,776**	0,266	-0,128	-0,304
AJ.8	0,623	0,640	**0,854**	0,240	-0,362	-0,512
AJ.9	0,617	0,472	**0,752**	0,150	-0,294	-0,334
AJ.10	0,647	0,659	**0,862**	0,137	-0,344	-0,574
AJ.11	0,436	0,474	**0,743**	0,157	-0,169	-0,461
AJ.12	0,588	0,500	**0,758**	0,184	-0,249	-0,389
AJ.13	0,534	0,532	**0,794**	0,408	-0,185	-0,448
KT.1	0,179	0,113	0,179	**0,813**	0,092	-0,137
KT.2	0,144	0,036	0,039	**0,819**	0,183	0,067
KT.3	0,164	0,169	0,153	**0,819**	0,038	-0,161
KT.4	0,209	0,131	0,276	**0,820**	-0,062	-0,228
KT.5	0,176	0,074	0,158	**0,843**	0,091	-0,044
KT.6	0,232	0,130	0,159	**0,796**	-0,008	-0,083
KT.7	0,194	0,075	0,158	**0,779**	-0,030	-0,103
KT x IDP	-0,303	-0,362	-0,290	0,023	**1,000**	0,664
KT x PA	-0,323	-0,408	-0,487	-0,160	0,664	**1,000**

Source: Smart PLS 4.0

The table above shows that the latent structure in the block is superior to other block sizes. And variable cross loadings >0.50. This indicates that there is no problem in cross loadings analysis.

3. Composite Reliability

Part to test the reliability of variable indicators. If the value is > 0.7, the variable can be declared as reliable. The Cronbach alpha value can be used to improve the composite reliability test. If a Cronbach's alpha> 0.60, it is considered reliable or meets the Cronbach's alpha criteria (Ghozali & Latan, 2015).

Table 4. Composite Reliability and Cronbach Alpha Results

Variables	Composite Reliability	Cronbach's Alpha	Descriptions
Independence (X1)	0,973	0,970	Reliable
Audit Experience (X2)	0,930	0,914	Reliable
Audit Judgment (Y)	0,966	0,962	Reliable

Variables	Composite Reliability	Cronbach's Alpha	Descriptions
Task Complexity (Z)	0,932	0,918	Reliable

Source: Smart PLS 4.0

The table above shows that the composite reliability score is above 0.70 for all constructs. Indicating that respondents are consistently able to answer questions, and a good level of reliability for all constructs. Along with the Cronbach alpha results for all constructs above 0.60, it can be concluded that the reliability of all variables is good.

Inner Model Analysis

Evaluation of the structural model (inner model) is carried out to ensure that the basic model created is strong and correct. The inspection stages carried out in the primary model assessment can be seen from several markers, namely:

1. R-Square

   According to Ghozali & Latan, (2015) in estimating the structural model using SmartPLS, starting with estimating the R-square value of the dependent variable as the predictive power of the structural model. The R-square criteria are 0.25 (weak), 0.50 (medium/moderate) and 0.75 (strong). The SmartPLS squared result for R-Square represents the total of the variables explained by the model.

Table 5. R-Square

Keterangan	*R-Square*
Audit Judgment	0,772

Source: Smart PLS 4.0

The table above shows that the R-square structural model has strong criteria with a value of 0.772, which indicates that 77.2% of changes in audit judgment values are influenced by the independent variables of the model.

2. F-Square

   Furthermore, in estimating the structural model using SmartPLS, by looking at the F-square value of the direct variable and the moderating variable for effect size. The variable effect size uses the criteria of 0.02 (weak), 0.15 (medium/moderate) and 0.35 (strong). The SmartPLS F-square results are as follows:

Table 6. F-Square

Keterangan	*F-Square*
Independence (X1)	0,715
Audit Experience (X2)	0,396
Task Complexity x Independence (Z x X1)	0,097
Task Complexity x Audit Experience (Z x X2)	0,198

Source: Smart PLS 4.0

According to the table above, the F-square value for the direct variable, namely the independence variable (X1) shows the F-square value (0.715), which means that the effect size of the variable is strong because it is more than 0.35. Then the audit experience variable (X2) shows an F-square (0.396) which means that the effect size of the variable is strong because it is more than 0.35. Furthermore, the F-square value for moderation variables, the first variable task complexity × independence (Z × X1) shows an F-square value (0.097), which means that the effect size of the variable is moderate because it is more than 0.02 and less than 0.15. For the moderation variable task complexity × audit experience (Z × X2) shows an F-square value of (0.198) which means that the effect size of the variable is moderate because it is more than 0.15 and less than 0.35.

3. Path Analysis

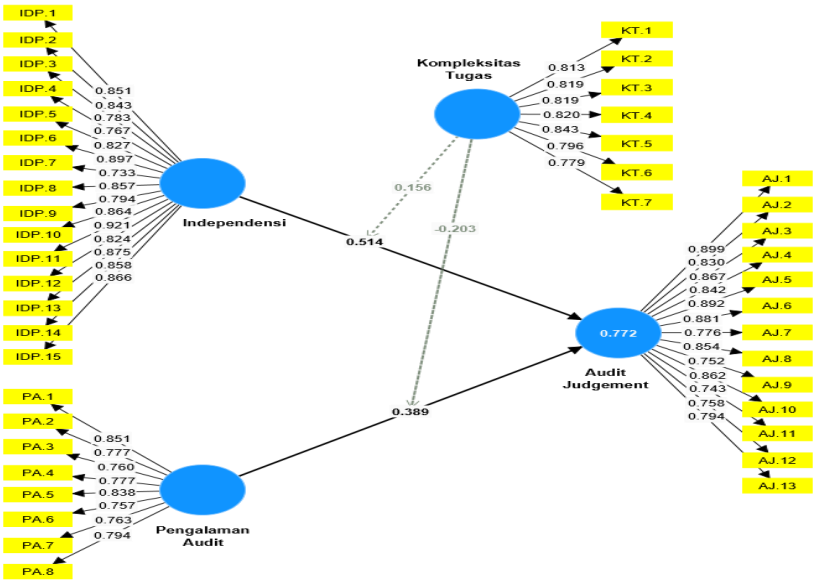

Figure 1. Bootstrapping Result
Source : Smart PLS 4.0

The estimated value of the structural model for the path relationship must be significant. The bootstrapping method is used to obtain the significant value.

4. Hypothesis Test

Hypothesis testing is designed by examining the results of testing the inner model which includes the path coefficient and p-value. The main purpose of hypothesis testing is to show the significance of the contribution of the independent variables to the explanation of the dependent variable and to check whether the hypothesis is accepted or rejected, such as checking the value through the significance value between variables from the path coefficient value and the p-value. Followed by the Moderated Regression Analysis (MRA) test to see a regression equation that contains an interaction component (multiplication of two or more independent variables) to determine whether the moderating variable is able to moderate (strengthen or weaken) the relationship between the independent and dependent variables. SmartPLS version 4 software was used to test the research hypothesis.

The bootstrapping results for research rules of thumb are by looking at the path coefficient value and with a significance p-value <0.05 (5%). The results of the research model can be seen in the table:

Table t. Path Coefficient

Descriptions	*Original Sample (O)*	*P Values*
IDP -> AJ	0,514	0,001
PA -> AJ	0,389	0,002
KT -> AJ	0,000	0,999
KT x IDP -> AJ	0,156	0,281
KT x PA -> AJ	-0,203	0,168

Source: Smart PLS 4.0

Based on the bootstrapping results in the table above, this can be explained as follows.

1) The first hypothesis (H1) shows a positive path coefficient value (0.514) and p-value (0.001 <0.05). From these results it can be seen that independence has a significant and positive effect on audit judgment, so the first hypothesis (H1) is accepted.
2) The second hypothesis (H2) shows a positive path coefficient value (0.389) and p-value (0.002 <0.05). These results show that audit experience has a significant positive impact on audit judgment, so the second hypothesis (H2) is accepted.
3) The third hypothesis (H3) shows a positive path coefficient value (0.156) and a p-value (0.281> 0.05). From these results it can be seen that task complexity is insignificant in moderating the effect of independence on audit judgment, in other words, task complexity does not play a role in moderating the effect of independence on audit judgment, so the fourth hypothesis (H3) is rejected.
4) The fourth hypothesis (H4) shows a negative path coefficient value (-0.203) and p-value (0.168> 0.05). These results prove that task complexity does not moderate audit experience on audit judgment. In other words, task complexity does not play a role in influencing audit experience on audit judgment. So that the hypothesis (H4) is rejected.

Conclusion

After getting the results of the research and having drawn the hypothesis results, you will provide conclusions for this research. The conclusions of this research are as follows:

1. Independence has a significant effect on audit judgment. This is because an independent auditor will not be influenced by any party and will assess the evidence objectively so that it will affect the judgment taken by the auditor.
2. Audit experience has a significant effect on audit judgment. This is because the longer an auditor works in his field, the more experience the auditor has, so that it can have an effect when producing audit judgments.
3. Task complexity does not moderate the effect of independence on audit judgment. This is because the level of complexity of an audit assignment does not affect the independence of an auditor in producing an audit judgment.
4. Task complexity does not moderate the effect of audit experience on audit judgment. This is because when the auditor is placed in a condition to work on a more complex audit assignment, it will not affect his audit judgment because he is experienced in completing complex tasks.

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