



Research Paper

The Effect of Auditor Experience, Task Complexity and Expertise on Audit Judgment at the North Toraja Regency Inspectorate

Daniel Rante Pata'dungan¹, Musran Munizu², Andi Kusumawati³

¹⁾ Master of Regional Finance, Faculty of Economics and Business, Hasanuddin University

²⁾ Department of Economics, Faculty of Economics and Business, Hasanuddin University

³⁾ Accounting Department, Faculty of Economics and Business, Hasanuddin University

ABSTRACT: This study aims to analyze and explain the effect of auditor experience, task complexity and expertise on audit judgment at the North Toraja Regency Inspectorate. This research is a causal quantitative research, where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using a questionnaire. The population in this study was 47 respondents. The results show that: auditor experience, complexity and expertise have a positive and significant influence on audit judgment at the North Toraja Regency Inspectorate.

KEYWORDS: Auditor Experience, Task Complexity, Expertise, and Audit Judgment

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I. INTRODUCTION:-

The regional inspectorate is one of the units that conduct audits/inspections of local governments. The regional inspectorate has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head. In carrying out an audit of local government financial statements and providing an opinion on their fairness, a judgment is needed in an audit process. The inspectorate as the government's internal auditor has a role to do three things. First, supervision is in the form of prevention of reporting and accountability errors, prevention of negligence by regional employees in implementing systems and procedures, prevention of errors in the use of authority by SKPD officials and preventing embezzlement and corruption that occurs in the regions. Second, examination is a systematic process to collect evidence related to transactions that have occurred and assess the suitability of these transactions with predetermined criteria or rules. In carrying out the audit function, the Inspectorate must find all material errors that occur in the management of regional finances. Third, coaching is to provide technical guidance on proper financial management according to the applicable laws and regulations in accordance with the principles of accountability and transparency (Mardiasmo, 2005).

Audit judgment is a personal judgment or perspective of the auditor in responding to information that affects the documentation of evidence and the provision of the auditor's opinion on the financial statements of an entity. Judgment is also very dependent on the individual's perception of an existing situation where audit judgment is needed when dealing with uncertainty and limitations of information and data obtained.

The experience of an auditor is suspected to have a major influence on the auditor's task in making audit judgments. Abdolmohammadi and Wright (1987) show that inexperienced auditors have a more significant error rate than more experienced auditors. (Christ, 1993 in Herliansyah and Ilyas, 2006) argues that more experience will produce more knowledge. Someone who does work in accordance with the knowledge they have will give better results than those who do not have sufficient knowledge in their duties. Various auditing studies show that the more experienced an auditor is, the more capable he is of producing better performance in increasingly complex tasks (Libby, 1995 in Herliansyah and Ilyas, 2006). Bonner (1994) says that the increase in knowledge that comes from formal training is as good as that gained from specialized experience. Therefore work experience has been seen as an important factor in predicting the performance of the inspectorate.

In addition to the experience of the auditor, a factor that influences audit judgment is the expertise of

the auditor. Auditing expertise according to Artha, et al. (2014) is the auditor's ability and knowledge of the world of auditing itself which comes from his formal education and is supported by experience in auditing practice. Auditor expertise can be enhanced by formal education and training on auditing and certification. The auditor is said to have good expertise if the auditor understands the Financial Accounting Standards (SAK) and Professional Standards of Public Accountants (SPAP) and understands accounting and the audit process, so that the auditor can detect client fraud and expand audit evidence testing which makes the resulting audit judgment also more precise. . Thus, the higher the expertise of the auditor, the more accurate the audit judgment will be. The results of the research by Drupadi and Sudana (2015) state that auditor expertise has a significant effect on audit judgment.

However, the facts state otherwise, the current phenomenon is that there are still many corruption cases in a number of areas related to corruption, abuse of authority and position, violations of applicable laws and regulations and many other criminal cases. Shows that the performance of the Supervisory Agency cannot be separated from the fact that the Inspectorate as APIP in charge of the regions is still not optimal. Including the Inspectorate of North Toraja Regency, South Sulawesi Province.

The North Toraja Regency Inspectorate is part of the SKPD which is within the scope of the North Toraja Regency Government and is in an equal position with other offices or agencies within the North Toraja Regency government. As an internal auditor at the North Toraja Regency government, the results of the Inspectorate's examination are only limited to providing advice to regional heads such as sanctions, transfers or dismissals and recommendations to Law Enforcement Officials. The implementation of these suggestions is under the authority of regional heads and law enforcement officials. In carrying out its duties as an internal auditor for the government of North Toraja Regency, South Sulawesi Province, the Inspectorate still has many weaknesses and shortcomings both in the audit process and in the preparation of the Audit Result Report. There are still many employees at the Inspectorate who are included in the audit which is still limited, especially in terms of audit experience, task complexity and expertise, which ultimately results in an Audit Result Report that is still biased, unclear and inaccurate.

It often happens to the North Toraja Regency Inspectorate because of the lack of work experience possessed by employees in the audit field resulting in the level of efficiency and effectiveness in the examination not being maximized. This can be seen in several reports on the results of performance checks on several SKPDs and investigations that received a low rating from the KPK due to the lack of experience of the auditors in these examinations. In the process of implementing supervision and preparation of audit work papers and audit reports, sometimes there are problems in terms of timeliness and the reports produced are not accurate and clear and concise due to the lack of experience in preparing reports on the results of the examinations owned by assigned employees. Most of the employees have less than ten years of experience in auditing.

Based on this phenomenon, the authors consider it important to examine the effect of auditor experience, task complexity, and expertise as factors that influence the audit judgment of the North Toraja Regency Inspectorate.

II. LITERATURE REVIEW:-

Attribution Theory

Attribution theory explains the relationship of behavior to attitudes and individual characteristics. Someone will form ideas about other people and situations in the surrounding environment that cause a person's behavior in social perceptions called dispositional attributions and situational attributions. Dispositional attributions refer to individual behavior that exists within a person (internal factors) such as competence and independence of an auditor, and situational attributions refer to the surrounding environment that influences behavior (external factors) such as pressure and rules (Hadi, et al, 2017).

Attribution theory deals with cognitive processes in which an individual interprets a person's behavior in relation to certain parts of the relevant environment (Robbins, 2006). According to the assumptions of attribution theorists, which is a characteristic of attribution theory, it is explained that humans are rational and are encouraged to identify and understand the causal structure of the environment they are in (Robbins, 2006). This explains that behavior is related to individual attitudes and characteristics, so that these attitudes and characteristics are able to deal with situations in certain environments such as when conducting supervision and inspection in government institutions, so that APIP's behavior in acting must be in accordance with the capabilities, rules and relevant rules and procedures. in that environment.

Auditor Experience

Experience is knowledge or skills that have been known and mastered by someone as a result of actions or work that has been done for a certain period of time (Sari, 2011). In addition, work experience is the process of forming knowledge or skills about the method of a job because of the employee's involvement in carrying out work tasks (Manulang, 1984). According to Libby and Frederick (1990) found that experienced auditors have a

better understanding. They are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system.

According to (Anoraga, 2004) work experience is the whole lesson learned by a person from the events experienced in the course of his life. According to (Libby & Frederik, 1990) the work experience of the auditor is quite influential on the quality of the audit. They find that the more experience the auditor has, the more conjectures can be made in explaining audit findings. Work experience has been viewed as an important factor in predicting auditor performance.

Complexity of Tasks

Task complexity can be defined as a function of the task itself (Sanusi and Iskandar, 2007). Task complexity is an unstructured task, difficult to understand and ambiguous (Puspitasari, 2010). Complexity can arise from ambiguity and weak structure, both in the main tasks and in other tasks (Restuningdiah and Indriantoro, 2000). In tasks that are confusing, ambiguous, and unstructured, the alternatives become unidentifiable so that they cannot obtain data and cannot predict the output of the data. According to Wood, task complexity has three dimensions, namely component complexity (the number of different information cues and actions), coordinative complexity (the type and number of relationships between actions and cues), and dynamic complexity (changes in actions and cues and the relationships between them). , (Nadhiroh, 2010).

Expertise

To date, there is no precise operational definition for expertise. Hayes-Roth defines expertise as the existence of knowledge about a particular environment, understanding of problems that arise from that environment and skills to solve these problems (Asih, 2006). According to Trotter, expertise is doing work easily, quickly, intuitively, and very rarely or never making mistakes (Mayangsari, 2003).

According to Tan and Libby, audit expertise can be grouped into two groups: technical expertise and non-technical expertise. Technical expertise is the basic ability of an auditor in the form of procedural knowledge and other clerical abilities in the scope of accounting and auditing in general. While non-technical expertise is an internal ability of an auditor which is heavily influenced by personal factors and experience (Mayangsari, 2003).

Audit Judgment

Audit judgment is a personal judgment or perspective of the auditor in responding to information that affects the documentation of evidence and the making of the auditor's opinion on the financial statements of an entity. According to Jamilah, et al (2007) audit judgment is the auditor's policy in determining an opinion regarding the audit results which refers to the formation of an idea, opinion or estimate about an object, event, status, or other type of event. The judgment process depends on the constant arrival of information, which can influence choices and the way those choices are made. At each step in the incremental judgment process, if information continues to come, new considerations and new decisions or choices will emerge.

Judgment is often needed by auditors in carrying out audits of an entity's financial statements (Zulaikha, 2006). Audit judgment is inherent at every stage in the financial statement audit process, namely acceptance of audit engagements, audit planning, audit testing implementation, and audit reporting. Examples of the use of audit in making audit decisions are related to determining materiality, assessing the internal control system, determining the level of risk, determining the audit strategy used, determining audit procedures, evaluating the evidence obtained, assessing the company's going concern, and arriving at the opinion that will be given by the auditor. . The American Institute of Certified Public Accountants (AICPA) states that judgment is an important factor in all stages of auditing, but in many situations it is not practically possible to establish standards on how judgment is applied by auditors.

III. RESEARCH METHODS:

This study aims to analyze and explain the effect of auditor experience, task complexity and expertise on audit judgment at the North Toraja Regency Inspectorate. This research is a causal quantitative research, where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using a questionnaire. The population in this study was 47 respondents. The variables in this study are Auditor Experience, Task Complexity, Expertise, and Audit Judgment.

IV. RESULTS:-

Description of Research Results

Multiple Linear Regression Analysis Test

The effect of auditor experience, task complexity, and expertise on audit judgment at the Inspectorate of North Toraja Regency, South Sulawesi Province, was analyzed using the multiple linear regression method. Data processing using the Statistical Package for the Social Science (SPSS) 2.5 program. The results of multiple linear regression are presented in table 1. below:

Table 2 Results of regression calculations

Model	Unstandard-izedCoefficients		Standard-ized Coefficients	T	Sig.
	B	Std.Error	Beta		
(Constant)	2,963	1,719		1,723	,092
Auditor Experience	,263	,088	,393	2,983	,005
Task Complexity	,338	,141	,343	2,393	,021
Expertise	,255	,083	,268	3,085	,004

a. Dependent variable: audit judgment

Source: Primary data processed, 2021

Based on the results of the regression data obtained, the regression equation is:
 $Y=2,963+0,263X_1+0,338X_2+0,255X_3$

The regression equation above shows that:

- 1) The constant value in the regression is 2,963, indicating that the other independent variables are zero, so the value of the audit judgment variable is 2,963 units.
- 2) The regression coefficient of the auditor's experience variable (X1) of 0.263 indicates that if the experience variable increases by one unit, the audit judgment variable will increase by 0.263 units.
- 3) The regression coefficient for the task complexity variable (X2) of 0.338 indicates that if the task complexity variable increases by one unit, the audit judgment variable will increase by 0.338 units.
- 4) The regression coefficient for the skill variable (X3) of 0.255 indicates that if the skill variable increases by one unit, the audit judgment variable will increase by 0.255 units.

Coefficient of Determination (R2)

R value to measure how big the relationship between the dependent variable and the independent variable. While the value of R square (R2) or the value of the coefficient of determination is essentially to measure the extent to which the model's ability to explain the variation of the dependent variable. The results of the analysis of the coefficient of determination can be seen in table 2 below:

Table 2. The results of the coefficient of determination
 Model summary

Model	R	R Square	AdjustedR Square	Std. Error of the Estimate
1	,897 ^a	,804	,791	,953

Predictors: (Constant), Expertise, Experience, Complexity of Tasks

Based on the results of the calculation of the coefficient of determination, it can be said that the correlation between auditor experience, task complexity, and expertise on audit judgment obtained a correlation coefficient value of R = 0.897 because the R value is positive and close to 1, meaning that there is a positive and moderate relationship between experience, complexity, and expertise in audit judgment. Then the value of the coefficient of determination R2 = 0.804 which indicates that as much as 80.4% of audit judgment variations are influenced by auditor experience, task complexity, and expertise. While the remaining 19.6% is influenced by other variables not examined.

F Test (Simultaneous Test)

The F test is used to explain the independent/independent variables (auditor's experience, task complexity, and expertise) simultaneously or simultaneously have a significant effect on the dependent/bound

variable (audit judgment). The F test is intended to measure the level of significance of the overall relationship between the coefficients of the independent variables on the dependent variable by determining the ANOVA (Analysis of Variance) table and the level of significance. The testing technique is done by comparing the Fcount value and the Ftable value at a significant level of 0.05 and a level of confidence (Level of Confidence) of 95%. The results of these tests can be seen in table 3. below:

Table 3. ANOVA test results (F test results) ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
1Regression	160,299	3	53,433	58,883	,000 ^b
2Residual	39,020	43	,907		
Total	199,319	46			

a. Dependent variable: audit judgment

b. Predictors: (constant), expertise, auditor experience, task complexity

From the table above, it can be seen that the significance of 0.000 is much smaller than 0.05, so it can be concluded that the independent variables of auditor experience, task complexity, and expertise simultaneously affect audit judgment.

Partial Testing (t-test)

To test the variable partially or individually the independent variable (X) on the dependent variable (Y) can be used t test. This can be seen in the results of the analysis of SPSS version 25 data processing which are contained in the following table:

Tabel 4. Hasil uji t Coefficients^a

Model	Unstandardized Coefficients		Standard-ized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	2,963	1,719		1,723	,092
Auditor Experience	,263	,088	,393	2,983	,005
Task Complexity	,338	,141	,343	2,393	,021
Expertise	,255	,083	,268	3,085	,004

a. Dependent variable: audit judgement

Source: Primary data processed, 2021

Based on the test results in the table above, it can be done hypothesis testing in this study, namely as follows:

a) Auditor experience variable regression test (X1)

The table above shows that the tcount value is 2,983, the positive t value indicates that X1 has a unidirectional relationship with Y. While the significance value is 0.005 < 0.05. So it can be concluded that the experience of the auditor has a positive and significant effect on audit judgment.

b) Regression test of task complexity variable (X2)

The table above shows that the tcount value is 2,393, a positive t value indicates that X2 has a unidirectional relationship with Y. While the significance value is 0.021 > 0.05. So it can be concluded that task complexity has no significant positive effect on audit judgment.

c) Regression test of skill variable (X3)

The table above shows that the tcount value is 3.085, a positive t-value indicates that X3 has a unidirectional relationship with Y. While the significance value is 0.004 < 0.05. So it can be concluded that expertise has a positive and significant effect on audit judgment.

V. DISCUSSION:

Effect of Auditor Experience (X1) on Audit Judgment (Y)

When performing a partial statistical test for the audit experience variable, the tcount value is 2,983, a positive t value indicates that the auditor's experience has a direct relationship with audit judgment. While the significance value is 0.005 < 0.05, so it can be concluded that the experience of the auditor has a significant

positive effect on the quality of audit results.

The results of this study prove that the experience of auditors has a significant positive effect on audit judgment by the auditors of the Inspectorate of North Toraja Regency, South Sulawesi Province, this means that the more experience an auditor has will be able to improve the audit judgment carried out by auditors at the Inspectorate of North Toraja Regency, South Sulawesi Province. This is supported by the results of descriptive analysis which shows that most of the respondents gave agreeable answers in the statements in the questionnaire.

This indicates that the longer the tenure and experience of the auditor, the better and the resulting audit quality will increase (Alim et al., 2007). The results of Herliansyah, et al (2006) research show that experience reduces the impact of irrelevant information on auditor judgment. Kidwell, et al (1987) in Budi, et al (2004) found that managers with longer work experience have a positive relationship with ethical decision making. In contrast to research conducted by Budi, et al (2004) that work experience has no influence on professional commitment and ethical decision making.

Effect of Task Complexity (X2) on Audit Judgment (Y)

When performing a partial statistical test for the Complexity variable, the t-value of 2.393 is obtained, a positive t-value indicates that the complexity of the auditor's task has a direct relationship with audit judgment. While the significance value is $0.021 < 0.05$, so it can be concluded that task complexity has a significant positive effect on audit judgment.

The results of this study prove that the complexity of the task has a significant positive effect on the audit judgment that has been carried out by the auditors of the Inspectorate of North Toraja Regency, South Sulawesi Province. This means that if the complexity of the task can improve the audit judgment applied by the Inspectorate of North Toraja Regency, South Sulawesi Province. Then it is supported by the results of descriptive analysis which shows that most of the respondents gave an agreeable answer to the statements in the questionnaire.

Dispositional attributions refer to individual behavior that exists within a person (internal factors) such as competence and independence of an auditor, and situational attributions refer to the surrounding environment that influences behavior (external factors) such as pressure and rules (Hadi, et al, 2017). Therefore, the objectives, behavior, and characteristics of an auditor in the decision-making process have a positive impact on the complexity of the task being experienced by the auditor. So that the results of the audit process carried out produce a fairly good impact on decision making. In fact, with the complexity of the auditor's task applied by the North Toraja Regency Inspectorate, South Sulawesi Province with the work target that must be maximized, in this case the auditor's individual characteristics are affected by audit judgment with the emphasis on Standard Operating Procedures applied by the North Toraja Regency Inspectorate, South Sulawesi Province. .

Effect of Expertise (X3) on Audit Judgment (Y)

When performing a partial statistical test for the skill variable, the t-value is 3.085, a positive t-value indicates that expertise has a direct relationship with audit judgment. While the significance value is $0.004 < 0.05$, so it can be concluded that expertise has a significant positive effect on audit judgment.

The results of this study prove that expertise has a significant positive effect on audit judgment by the North Toraja Regency Inspectorate auditor, this means that expertise can improve audit judgment carried out by the North Toraja Regency Inspectorate auditor. This is supported by the results of descriptive analysis which shows that most of the respondents gave an agreeable answer to the statements in the questionnaire.

Dispositional attributions refer to individual behavior that exists within a person (internal factors) such as competence and independence of an auditor, and situational attributions refer to the surrounding environment that influences behavior (external factors) such as pressure and rules (Hadi, et al, 2017). The purpose of the Inspectorate's behavior in making decisions is to increase the expertise as an internal auditor in providing audit judgments carried out by the auditor on the auditee.

VI. CONCLUSION:

Based on the results of the research analysis that has been done, the following conclusions can be drawn:

1. The test results show that hypothesis one (H1) proposed in this study is proven. This means that the experience of improving audit judgment has a significant positive effect on the North Toraja Regency Inspectorate.
2. The test results show that the second hypothesis (H2) proposed in the study is proven. This means that complexity has a significant positive effect on audit judgment at the North Toraja Regency Inspectorate.
3. The test results show that the third hypothesis (H3) proposed in the study is proven. This means that expertise has a significant positive effect on audit judgment at the North Toraja Regency Inspectorate.

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