

The Influence of Auditor Experience, Task Complexity, and Gender On Audit Judgement

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ABSTRACT : The aim of this research is to investigate the Influence of Auditor Experience, Task Complexity, and Gender on Audit Judgment. The method employed is quantitative. The population consists of 63 Public Accounting Firms (PAFs). Sampling technique utilized non-probability sampling. The approach adopted in this study is the Structural Equation Model (SEM) using Smart-PLS 3.0 as the analysis tool. The findings of this study reveal that Auditor Experience does not significantly influence audit judgment in Public Accounting Firms in the South Jakarta area. Task Complexity significantly affects audit judgment in Public Accounting Firms in the South Jakarta area. Gender does not significantly influence audit judgment in Public Accounting Firms in the South Jakarta area.

Keywords – Auditor Experience, Task Complexity, Gender, Audit Judgement

1. INTRODUCTION

1. Research Background

Public Accounting Firm is a business entity that is licensed by the Minister of Finance as a place for public accountants. Meanwhile, public accountants are accountants who are licensed by the Minister of Finance to provide public accounting services in Indonesia. Currently there is no denying the need for financial reporting audit services, because these services are needed for users of financial statements to make decisions. The importance of trusting the government accounting profession requires accountants to pay attention to the final audit report. When auditors collect evidence at different times and combine information from that evidence, audit judgment is required. Thus, auditors must have sufficient competence to maintain the trust of clients and users of these financial statements. Accountant or auditor is a profession whose job is to audit the financial statements of an entity and provide an opinion or opinion on the fairness of the presentation of financial statements in accordance with financial accounting standards or generally accepted accounting principles and consistent application of these standards or principles. In carrying out its audit duties, the auditor's *judgment* is often needed. As globalization advances, business is growing more and more rapidly. This causes competition in the industrial world to also be tighter. In accordance with the Indonesia Stock Exchange (IDX) Regulation Number Kep-306 / BEJ / 07-2004 and OJK Regulation Number Kep-36 / PM / 2003, companies going public are required to submit annual financial reports accompanied by independent auditor reports to Bapepam no later than the end of the third month (90 days) after the date of the annual financial statements. (Kusuma & Arini, 2020). An auditor in carrying out his duties is required to be professional, one of which is seen from the quality of the *audit judgment* that will be considered in the final audit results. The quality of *audit judgment* can be reflected in the

realization of the right decision by the auditor in his assignment. *Audit judgment* is also needed by auditors because audits are not carried out on all evidence (Azizah et al., 2019). Auditors are given the task of assessing and providing assurance to stakeholders that the information presented in the financial statements is accurate and reliable to be used as a basis for decision making. Thus, *audit judgment* is used by auditors to select the right or wrong information so that it can be processed further.

Contrary to the above, until now there are still many cases of audit failure. In Indonesia, one of them is the PT Asuransi Jiwasraya scandal, which has found several irregularities. Starting from the discovery of evidence that the company had booked financial statements with false profits in 2006, the discovery of a lack of technical reserves so that the public accountant gave an unfair opinion in 2017, until there was an inaccuracy in the profit section. In this case, the audit process has been carried out several times, both by internal auditors, independent auditors or public accountants, to government auditors (BPK) but there is still fraud at PT Jiwasraya. This indicates that the audit process of PT Jiwasraya is not going well, because the auditors have found mistakes but PT Jiwasraya itself is not trying to fix it (Imagama, 2020).

One of the auditor's jobs is to conduct audits to seek information about what is being carried out by an audited entity, compare the results with established criteria, and approve or reject the results by providing recommendations on corrective actions. When doing their job, not all auditors can do their job properly, but there are still some public accountants who make mistakes. When carrying out the audit process, an auditor can issue an opinion on the results of the financial statements he examines, in the form of an audit judgment. (Wiwik Pratiwi, 2020). An auditor is an individual who has expertise in carrying out his work. As a professional, an auditor needs to comply with his professional responsibilities. The task of an auditor is not only limited to providing an opinion on the appropriateness of a financial report, but also bears responsibility for the audit results it produces. Therefore, it is important for an auditor to carry out his duties carefully and carefully consider the decisions to be made in providing an assessment. (Susandya, 2020).

According to (Pangesti & Prihastiwi, 2022) Audit judgment is the auditor's personal judgment or opinion in responding to information that affects the decision to prove the document and the auditor's opinion on the entity's financial statements, so it can be said that audit judgment also determines the audit results. Audit judgment is needed because the audit is not carried out on all evidence. This evidence is used to express an opinion on the audit financial statements, so it can be said that audit judgment determines the outcome of the audit. The quality of this audit judgment will show how well an auditor performs his duties.

Cases of audit judgment or inappropriate auditor judgment still occur frequently, for example the SNP Finance case which is a company part of the Columbia Group. The financial statements audited by KAP Satrio, Bing, Eny and Partners (Deloitte) received an unqualified opinion. However, based on the results of the OJK examination, SNP Finance was indicated to have presented financial statements that were significantly inconsistent with its actual financial condition, thus causing losses to 14 Banks. This case caused KAP Deloitte to receive administrative sanctions from OJK. (Wiwik Pratiwi, 2020).

Various factors that cause audit judgment have been studied by researchers, including (Sufiati & Risal, 2021) who examined the effect of Client Preferences and Auditor Experience simultaneously and partially on Auditor Considerations at the Public Accounting Firm in Makassar City. The results of the study prove that Client Preferences and Auditor Experience simultaneously have a positive and significant effect on Auditor Considerations in Makassar City. Meanwhile, the results of research (Surbakti & Wijayanti, 2022) prove that audit experience has a positive effect on *audit judgment*. Besides that, the results of research (Mahdi, 2019) shows that auditor experience has no effect on auditor judgment. This is because the auditor's length of service is not matched by the number of assignments, so that the auditor does not have an understanding of the implementation of supervisory duties.

Auditing Standards Section 220.1 (SPAP 2011) states that the independence of a public accountant means that the auditor is not easily influenced, because he carries out his work in the public interest. Public accountants are obliged to be honest not only to management and company owners, but also to creditors and other parties who place their trust in the work of public accountants. The value of auditing is highly dependent on the public's

perception of auditing independence (Arini et al., 20). (Arini et al., 2023). This research is supported by the theory that auditors are expected to demonstrate an independent attitude, which means they must remain neutral and impartial to any party. It is intended that the decisions made by auditors have higher credibility and relevance (Widari et al., 2020). (Widari et al., 2023).. Previous research conducted (Alawiyah & Tituk Diah Widajantie, 2021) proves that independence affects Audit Judgment.

Lack of judgment in audits at Public Accounting Firms (KAP) in South Jakarta is often caused by several factors. One of them is dysfunctional audit behavior, in which auditors sign audit reports prematurely without completing adequate audit procedures due to high time pressure. (Harun & Hoesada, 2020). This situation indicates that auditors are not using proper and thorough judgment in carrying out their duties. High time pressure often forces auditors to complete audits faster than they should, ignoring all relevant and important audit evidence, resulting in poor audit quality. In addition, high staff turnover is also a serious problem. High staff turnover results in a lack of continuity and experience within the audit team, meaning new auditors may not fully understand the complexity of the client or specific audit procedures. This can lead to poor judgment and inappropriate audit decisions, which overall decreases the quality and reliability of the audit results provided.

Companies really need reports to make decisions. For this reason, accounting information must be reliable and accountable for its truth. This is where the important role of auditors to express an opinion on fairness, in all material respects, financial position, results of operations, changes in equity, and cash flow in accordance with standards. The description of the professionalism of an auditor is reflected in five things, namely devotion to the profession, social obligations, independence, trust in professional regulations and relationships with fellow professionals. In addition, an auditor must also have an attitude. Factors that influence the examiner's perspective in responding to and evaluating this information include *Auditor Experience*, *Task Complexity* and *Gender*. In carrying out their professional responsibilities, examiners may face pressure or conflicts from the management of the entity being examined, various levels of government positions, and other parties that can affect the objectivity and independence of the examiner. Where the freedom and independence of an examiner is limited by a pressure. The situation experienced by the auditor is a dilemma, where the examiner is in a position to want to be independent or obey the rules.

One of the things that affects audit judgment is Auditor Experience, namely Auditor work experience is needed in conducting audits because the longer or more often the auditor conducts audits, the more experience he has, to support his performance. Thus, the views and responses about the information contained in the financial statements will be more precise (Novanda, 2012: 28). This is in accordance with the research of Sukriah ika (2009), Yunus Fiskal (2012) and Rinhard (2017) which concluded that the work experience of auditors has a positive effect on audit quality. meaning that the more work experience the auditor has, the more the quality of the audit results will increase. However, in contrast to research conducted by Made Cahyadi (2020), Yunus fiscal (2012) and Riski Setya Pratomo (2015) which shows the results that work experience has a negative effect on audit quality. meaning that the more experience auditors have in conducting audits, it does not necessarily improve the quality of good audits. This can happen depending on the level of knowledge and skills possessed. Apart from having good work experience, Task Complexity also affects audit judgment. Task complexity can be defined as tasks that are unstructured, difficult to understand and contain elements of ambiguity (Azizah & Pratono, 2020). The more complicated and complex a task is, it can trigger someone to make mistakes. This can reduce the credibility of auditors because they are considered unable to complete the task at hand. For this reason, tasks with high complexity require relatively many audit considerations and innovations (Pratiwi, 2020). Each auditor is required to have more ability to complete the complexity of the audit task, because if the level of difficulty of the task is higher than the individual's ability, it will trigger audit failure in completing the task and can have an effect on decreasing audit performance (Putra & Rani, 2016).

Gender is one of the factors that influence audit judgment. Gender is not only defined as the difference between men and women biologically. Gender is seen more in social terms and the way they deal with and process information received to carry out work and make decisions (Rahmawati Hanny Yustrianthe, 2012: 73). Male and

female auditors have different traits and characters for each individual. Female auditors are more sensitive and thorough in processing information so that the judgment taken is more comprehensive.

The author examines the influence of variables on audit judgment in the form of a thesis entitled "The Effect of Auditor Experience, Task Complexity, and Gender on Audit Judgement."

2. Problem Formulation

Based on the background described, several problems that can be formulated in this study are as follows:

- 1). Is there an effect of Auditor Experience on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Area?
- 2). Is there an effect of Task Complexity on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region?
- 3). Is there an influence of Gender on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Area?

3. Research Objectives and Benefits

3.1 Research Objectives

Every research generally has a goal to achieve. The objectives of this research are as follows:

- 3.1.1 To determine the effect of Auditor Experience on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region.
- 3.1.2 To determine the effect of Task Complexity on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region.
- 3.1.3 To determine the effect of Gender on Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region.

3.2 Research Benefits

This research is expected to be useful as reference material in helping to add insight and knowledge about auditing and the financial industry. The following are the benefits of this research:

- 3.2.1 For future researchers, this research is expected to contribute to the development of theories regarding the factors that influence *audit judgment* and is expected to add references to problems that affect *audit judgment* at KAP (Public Accounting Firm) in the South Jakarta area and as a reference for future research.
- 3.2.2 For the author, this research is useful for adding insight from the theory received with the reality that occurs in the field so as to obtain an overview and knowledge of the variables that can be believed to affect *audit judgment* at KAP (Public Accounting Firm) in the South Jakarta Region and as a fulfillment of academic requirements in order to obtain a Bachelor of Economics degree at Mercu Buana University.

For auditors, it is hoped that it can be taken into consideration by auditors in carrying out their audits so that they can complete their audit reports on time in accordance with the time set by the Financial Services Authority (OJK).

2. HEADINGS

1. Literature Review

1.1 Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB), developed by Icek Ajzen, explains that a person's behavior is influenced by the intention to perform the behavior, which in turn is influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control. In the context of audit judgement, TPB can be used to analyze how auditor experience, task complexity, and gender affect the intention and ultimately the audit decision taken by the auditor (Ajzen, 2002). The theory of planned behavior (TPB) is a social cognition model that states that a person's surroundings influence his or her behavior. (Mandal et al., 2023).

The link with this research is that experience can affect the auditor's attitude and confidence in making audit decisions. More experienced auditors may have greater perceived control and a more positive attitude towards complex tasks. Task complexity can affect auditors' perceived behavioral control. More complex tasks may reduce the sense of control and affect auditors' intention to make appropriate audit judgments. Gender can affect subjective norms and attitudes toward audit behavior. For example, gender differences in socialization and work experience may affect how male and female auditors assess and handle audit tasks.

1.2 Audit Judgement

Audit Judgment is the auditor's personal judgment or perspective in responding to information that influences decision making or judgment in the implementation of supervision and examination. (Kristin et al., 2023). *Judgment* from the auditor is carried out because the audit is not carried out on all evidence. According to (Tumurang et al., 2019) Audit judgment is a personal judgment or the auditor's perspective in responding to information that affects the documentation of evidence and the auditor's opinion on an entity's financial statements. Judgment also depends on individual perceptions of an existing situation where audit judgment is needed when dealing with uncertainty and limited information and data obtained.

According to (Gifari et al., 2022) Audit judgment is a consideration that affects the documentation of evidence and opinion decisions made by the auditor. According to (Cahya & Mukiwihando, 2020) Audit judgment is the auditor's judgment to make decisions when carrying out his duties.

According to (Sihombing & Siagian, 2020) *Audit judgment* is the auditor's need to audit the company's financial statements and develop evidence obtained clearly based on the auditor's ability, to produce the accuracy of the quality of the audit opinion issued by the auditor. According to (Nurcaliana & Pangaribuan, 2023) *Audit judgment* is a personal judgment or auditor's point of view in responding to information in connection with the responsibilities and risks that will be faced by the auditor.

1.3 Definition of Audit

An audit is an auditing process carried out on an entity with the aim of providing feedback on the presentation of financial statements. This process is carried out based on financial accounting standards or generally accepted and consistent accounting principles. In this case, the auditor, especially a public accountant, acts as a party who provides attestation regarding the fairness of the audited entity's financial statements. (Jannah, 2021).

Santi Wijayanti and Effriyanti (2019) explain that auditing is a form of attestation, which is basically communication from an expert regarding conclusions about the reliability of certain statements. This attestation can be in the form of written communication explaining the conclusions regarding the reliability of a written assessment that is the responsibility of another party. Therefore, an auditor provides an attestation regarding the fairness of the audited entity's financial statements.

In the context of auditing, Wijayanti & Effriyanti (2019) emphasize that auditing is a process carried out by competent and independent individuals. The aim is that information obtained from business entities can be evaluated and reported on the level of conformity of this information with predetermined criteria.

Furthermore, according to Cahyati et al. (2021), an audit can also be viewed as the probability of an auditor finding and reporting errors or irregularities that occur in a client's accounting system. In other words, audits not only aim to provide assurance regarding the fairness of financial statements, but also to identify and report potential errors or fraud that could affect the integrity of financial information.

Overall, it can be concluded that audits have an important role in ensuring the fairness of an entity's financial statements. The auditor functions as a party that provides attestation of the reliability of financial information, evaluates the conformity of information with applicable criteria, and has the responsibility to find and report potential errors or fraud in the client's accounting system.

1.4 Auditor Experience

Audit experience has a significant effect on the quality of audit results, then time budget pressure also moderates the influence between audit fees and audit experience on the quality of audit results. (PA & Sarwono, 2021).

Work experience is the result of absorption of various activities of our senses, so the work experience referred to here can be in the form of proficiency, as well as skills in carrying out their responsibilities or their work. A person's experience in doing the same thing continuously will increase his ability in this regard. (Parengkuan, 2019).

Audit experience has a significant positive effect on audit quality. The amount of experience that has existed in auditors makes a sense of confidence and a way of making quick decisions in dealing with a problem. (A. U. Putri et al., 2023)..

Experience as one of the variables that is widely used in various studies. (Silfiani, 2021) stated that specifically experience can be defined as something that has been experienced, lived, or felt, whether it has been a long time or has just happened. The use of experience is based on the assumption that tasks performed repeatedly provide opportunities to learn to do the job better.

Research conducted by Kiswati and Sudaryati, (2021) shows that audit experience has a significant effect on *audit judgment*, because the experience possessed by the auditor can be a consideration before making an *audit judgment*, where this consideration is realized in the form of a skeptical attitude through the process of identifying information and orders from superiors for audit tasks.

1.5 Task Complexity (Independent Variable)

Task complexity is one of the external factors that influence an auditor's performance, as outlined in attribution theory. (Sososutiksno et al., 2022).. Task complexity reflects the extent to which an innovation is perceived as something that is difficult enough for individuals to interpret and use (P. I. A. Putri et al., 2022). (P. I. A. Putri et al., 2022).

The quality of work in an audit can be divided based on its complexity, namely low, medium and high complexity which will be influenced by a person's ability to solve problems as an indicator that also affects the quality of audit work. The complexity of the task must be handled by the auditor properly because it can affect the accuracy of the auditor's *judgment* and decision. Meanwhile, the effect of task complexity on *audit judgment* can be seen according to (Azizah & Pratono, 2020), and Kiswati and Sudaryati, (2021) the results show that task complexity has a significant effect on *audit judgment*.

1.6 Gender (Independent Variable)

Gender is an attribute, role, behavior, or characteristic that is socially and culturally constructed to distinguish between men and women. (Nur A, 2020). Research conducted by (Azizah & Pratono, 2020) shows that the gender variable has no significant effect on audit judgment. This means that if the number of men or women increases, the audit judgment will remain or be constant. This can be caused because men and women in making audit judgments have the same ability to process existing information and data. then gender has no effect on audit judgment. Because differences in gender and differences in character and nature affect *judgment* making. In addition, women have a very thorough way of research and also a sharp memory compared to male auditors. In terms of accuracy, women are also superior to men so that this can affect the audit judgment made by the auditor. So female auditors are better at making judgments than male auditors. Female auditors are thought to have higher efficiency and effectiveness in processing information when facing the complexity of tasks in decision making than male auditors. This is allegedly because female auditors have the ability to distinguish and integrate key decisions, in contrast to male auditors who may lack depth in analyzing the core of a decision. (Yohanis, Frederik, 2023).

2. Framework of Thought

2.1 The Effect of Auditor Experience on Audit Judgement

Experience is an important factor for auditors to provide audit *judgments* and opinions. The experience in question is not only seen from the period of time the auditor has been in his profession, but also seen from how many tasks he has carried out according to Gedrianto et al (2018).

Meanwhile, research conducted by Kiswati and Sudaryati, (2021) shows that audit experience has a significant effect on *audit judgment*, because the experience possessed by the auditor can be a consideration before making an *audit judgment*, where this consideration is realized in the form of a skeptical attitude through the process of identifying information and orders from superiors for audit tasks. Research conducted by Lestari, et al. (2020) also supports these findings, where it is stated that auditors with more experience have a better ability to detect errors and fraud, resulting in a more accurate and reliable audit judgment.

H1 : Auditor experience affects Audit Judgement

2.2 Effect of Task Complexity on Audit Judgement

Task complexity reflects the extent to which the innovation is perceived as something that is difficult enough to be interpreted and used by individuals. (P. I. A. Putri et al., 2022).. In certain audit situations, there are three important reasons for the need to test task complexity, including because task complexity is thought to have a significant effect on auditor performance, decision-making tools and techniques are thought to have been conditioned in such a way when researchers find peculiarities in task complexity, and differences in understanding of task complexity are expected to help the company's audit management team find the best problem solving for the audit task being carried out (Bonner, 1994). The quality of work results in audits can be divided based on their complexity, namely low, medium and high complexity which will be influenced by a person's ability to solve problems as an indicator that also affects the quality of audit work results. The complexity of the task must be handled by the auditor properly because it can affect the accuracy of the auditor's *judgment* and decision.

Meanwhile, the effect of task complexity on *audit judgment* can be seen according to (Gifari et al., 2023) and Kiswati and Sudaryati, (2021) the results show that task complexity has a significant effect on *audit judgment*.

H2 : Task Complexity affects Audit Judgement

2.3 The Effect of Gender on Audit Judgement

Gender is a cultural concept that seeks to make differences in terms of the roles, behaviors and emotional characteristics of men and women that develop in society. Female auditors are better than male auditors in making audit judgments (Murtadha, 2018). Research conducted by (Sholihah & Muhammad, 2024) shows that the gender variable has no significant effect on audit judgment. This means that if the number of men or women increases, the audit judgment will remain constant. This can be caused because men and women in making audit judgments have the same ability to process existing information and data. then gender has no effect on audit judgment. Because differences in gender and differences in character and nature influence judgment making. In addition, women have a very thorough way of research and also a sharp memory compared to male auditors. In terms of accuracy, women are also superior to men so that this can affect the audit judgment made by the auditor. So female auditors are better at making judgments than male auditors. Women have high sensitivity and thoroughness in processing information, so the audit results carried out by female auditors are of higher quality (Murtadha, 2018). Research conducted by Junaidi, et al. (2021) shows that gender has an effect on audit judgment. Female auditors tend to be more careful and skeptical in the audit process compared to male auditors. The study found that gender differences can affect the way auditors evaluate and assess information received during the audit process, which in turn affects the resulting audit judgment.

Another study by Puspitasari and Supriyadi (2020) supports these findings, where it is stated that female auditors have a higher level of accuracy and are better able to detect errors and fraud in financial statements. This is due to the tendency of female auditors to be more thorough and detailed in their work.

H3 : Gender affects Audit Judgement

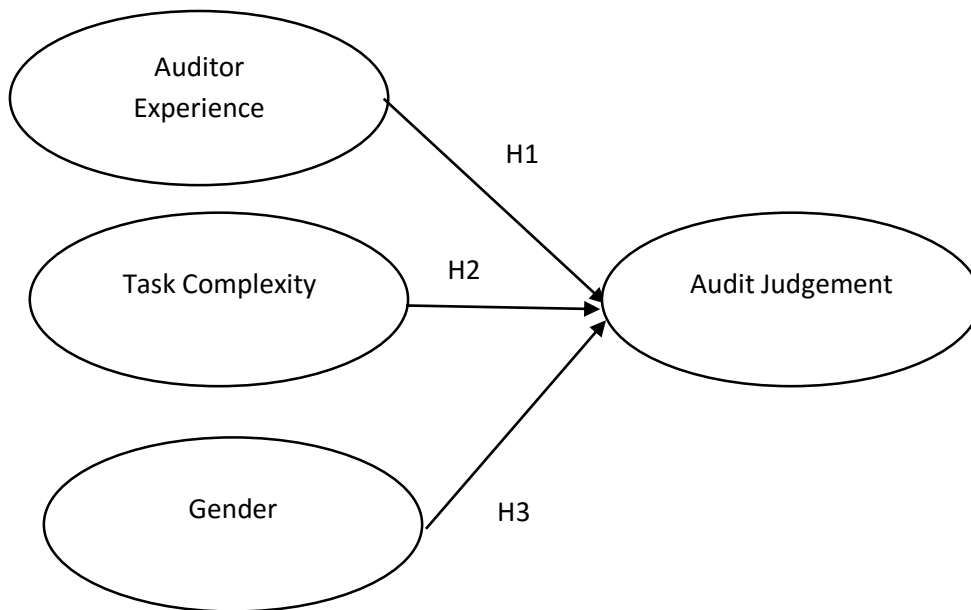


Figure 2. 1 Framework of Thought

1. Research Hypothesis

The following research was conducted at KAP (Public Accounting Firm) in the South Jakarta Region. This research was conducted by collecting data by means of a questionnaire or questionnaire.

The hypothesis or temporary answer to the problem formulation in this study is as follows:

H1 : Auditor experience affects Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Area

H2 : Task Complexity affects Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region.

H3 : Gender affects Audit Judgement at KAP (Public Accounting Firm) in the South Jakarta Region.

3. INDENTATIONS AND EQUATIONS

1. TYPE OF RESEARCH

This type of research uses a type of causal research. According to (Sugiyono, 2019) causal research is a causal relationship. So, here there are variables, namely the independent variable (influence) and the dependent variable (influenced). This researcher explains the effect of auditor experience, task complexity, and gender on audit judgment).

2. DEFINITION OF VARIABLE OPERATIONALIZATION AND VARIABLE MEASUREMENT

2.1 Definition of Dependent Variable (Y)

In Indonesian, it is often called the dependent variable. "The dependent variable is the variable that is influenced or the result, because of the independent variable" (Sugiyono, 2019). The dependent variable in this study is *audit judgment*.

2.1.1 Audit Judgement (Dependent Variable)

Audit is a process of critically and systematically examining financial statements and supporting evidence, the goal is to get an opinion on the fairness of the financial statements. The quality of *audit judgment* is assessed based on a policy issued by the auditor in determining his opinion regarding the results of the audit performed. The results of an audit refer to the formation of an idea, idea, thought, or opinion about an event, object, or

other status. The quality of the audit results is determined by the level of accuracy of the audit *judgment*, where the increasing level of *audit judgment* produced by the auditor will produce better and higher quality audit results. The audit results carried out by the auditor play an important role in decision making by those in need. For this reason, auditors must be careful in carrying out audit tasks and determining the *judgment* given.

2.2 Definition of Independent Variable (X)

According to (Sugiyono, 2019) (Sugiyono, 2019), independent variables are defined as follows: "Independent variables (free) are variables that affect or cause changes or the emergence of dependent variables (bound)". There are 3 independent variables in this study, namely:

2.2.1 Auditor Experience (Independent Variable)

Experience as one of the variables widely used in various studies. Fitriyani, (2013) states that specifically experience can be measured by the time span that has been used against a job or task (*job*). The use of experience is based on the assumption that tasks performed repeatedly provide opportunities to learn to do the job better. Fitriyani, (2013) in her research shows how experience can be used to improve decision-making performance. A person with more experience in a field has more things stored in his memory and can develop a good understanding of events.

2.2.2 Task Complexity (Independent Variable)

Task complexity is the complexity or variety of a task, which makes the task considered difficult and confusing due to the limited abilities and expertise that auditors have in completing the task (Safitri, 2017).

The quality of work in an audit can be divided based on its complexity, namely low, medium and high complexity which will be influenced by a person's ability to solve problems as an indicator that also affects the quality of audit work.

2.2.3 Gender (Independent Variable)

Gender is a cultural concept that seeks to make differences in terms of the roles, behaviors and emotional characteristics of men and women that develop in society. Erlangga (2014)

The following is an operational table of variables that have been compiled in this study

Table 3.1: Variable Operational Table

Variables	Dimensions	Indicator	Measurement Scale	Questionnaire Number
Audit Work Experience	Auditor time	Length of time working as an auditor	Likert 1-5	1-3
		Audit frequency	Likert 1-5	4-6
		Training received	Likert 1-5	7-9
Task Complexity	Level of difficulty of the task	Difficulty level of work	Likert 1-5	1-3
	Task structure	Clarity of task structure	Likert 1-5	4-5
	Large amount of irrelevant information	Amount of irrelevant information received	Likert 1-5	6-8
	High ambiguity	Level of ambiguity in the task	Likert 1-5	9-10
Gender	No dimension	Gender	Nominal	1-4
Audit Judgment	Determination of materiality level	Accuracy in determining materiality	Likert 1-5	1-2

	Audit risk level	Audit risk assessment	Likert 1-5	3-4
	Survival of the entity	Going concern evaluation	Likert 1-5	5-6

3. TIME AND PLACE

This research was conducted on auditors who are at KAP (Public Accounting Firm) in Wilayah Jakarta. Research time starts from June 2023. This research was conducted by taking data by providing a questionnaire or questionnaire via Google Docs. The objects of this study are computer-aided audit techniques, performance expectations, effort expectations, and social influence on senior auditors who work in public accounting firms in the South Jakarta area in 2023.

This research was conducted at a public accounting firm in the South Jakarta area. Public accounting firms in South Jakarta are the third largest KAP in DKI Jakarta, with a total of 63 public accounting firms out of 278 public accounting firms in DKI Jakarta based on the IAPI index in 2023, as shown in Table 3.1. Previous research has been conducted on public accounting firms in DKI Jakarta. Meanwhile, there has been no research with the same variables in the South Jakarta area.

Table 3 2 Distribution of KAP in DKI Jakarta

No.	Region	Number of KAP
1.	South Jakarta	63
2.	Central Jakarta	55
3.	East Jakarta	49
4.	West Jakarta	39
5.	North Jakarta	24
Total		230

Researchers selected all types of auditors at KAP in South Jakarta. This study uses primary data with questionnaires that will begin to be distributed offline to 10 KAP and to 5 KAP in July to August 2023. In this study, the scope studied regarding the Effect of Auditor Experience, Task Complexity, and Gender on Audit Judgement (at KAP in the South Jakarta Region) using computer-aided audit techniques.

4. RESEARCH POPULATION AND SAMPLE

4.1 Research Population

The population in this study were auditors who were at KAP (Public Accounting Firm) in the Jakarta area. According to Okalesa (2018) Population can be defined as the entire group of people, activities, or something that is of interest to researchers to investigate while the sample is something contained in the population. The population used in this study were 63 KAP.

4.2 Research Sample

According to Haris Adi Nugroho & Dhyah Setyorini, (2018) research samples are part of the number of characteristics possessed by the population. For this reason, the sample taken from the population must be truly representative (representative). The sampling technique for this research was carried out using non-probability sampling techniques.

In this study using a census sample (census sampling) where the entire population is sampled.

The selection of auditors who work at the Public Accounting Firm in the South Jakarta area is the population in this study. Based on information that researchers have obtained from the 2020 IAPI directory, it shows that the number of Public Accounting Firms in DKI Jakarta is 230 KAP and for the South Jakarta area there are 63 KAP.

In this study, researchers called one by one KAP in the South Jakarta area to obtain the number of senior auditors who worked at KAP in the South Jakarta area last June. After the researcher called, the researcher obtained the following number of affordable populations:

Table 3 1 Reachable Population

No.	Name of KAP	Number of Auditors
1.	KAP Purwantono, Sungkoro & Surja	1
2.	Ernst and Young	1
3.	PwC Indonesia	5
4.	Kpmg Indonesia	2
5.	Tanubrata sutanto fahmi bambang and partners	1
6.	Siddartha Wijaja & Partners	1
7.	BDO Indonesia	1
8.	PKF Hadiwinata	10
9.	Crowe Indonesia	1
10.	KAP BAMS	29
11.	KAP Heliantono & Partners	5
12.	Gani Sigiuro & Handayani	6
Total		63

Source: Data processed by researchers (2023)

5. DATA TYPE AND SOURCE

5.1 Data Type

This research is a type of quantitative research. Quantitative according to (Sugiyono, 2019) a research method based on the view of positivism, used to investigate within a predetermined population or sample framework, data collection involves the use of research tools, data analysis is carried out with quantitative or statistical approaches, with the main objective of testing previously formulated hypotheses.

5.2 Data Source.

Primary data, is data that is directly obtained to data collectors (Sugiyono 2019). The primary data collection technique in this study was obtained directly from the answers obtained from the respondents' questions submitted in the research questionnaire.

6. DATA COLLECTION TECHNIQUE

The data collection technique used in this research is a questionnaire. The questionnaire will be given directly to the respondents. Respondents will be asked to fill in the list of questions on the questionnaire, then ask them to return the questionnaire that is ready to be filled in. The questionnaires that are ready to be filled in by the respondents will then be selected first so that incomplete questionnaires are not included in the analysis.

7. DATA ANALYSIS TECHNIQUE

The data analysis method of this research uses SmartPLS with a descriptive quantitative research type with a causality approach. Causality research is conducted to determine the causal relationship between two or more variables. (Sugiyono, 2019) Causality research is research used to determine causal relationships. The aim is to determine the effect of Auditor Experience, Task Complexity, and Gender on Audit Judgement (at KAP in the

Jakarta area), data analysis using the SmartPLS 3.0 application. The following is an explanation of each and the stages.

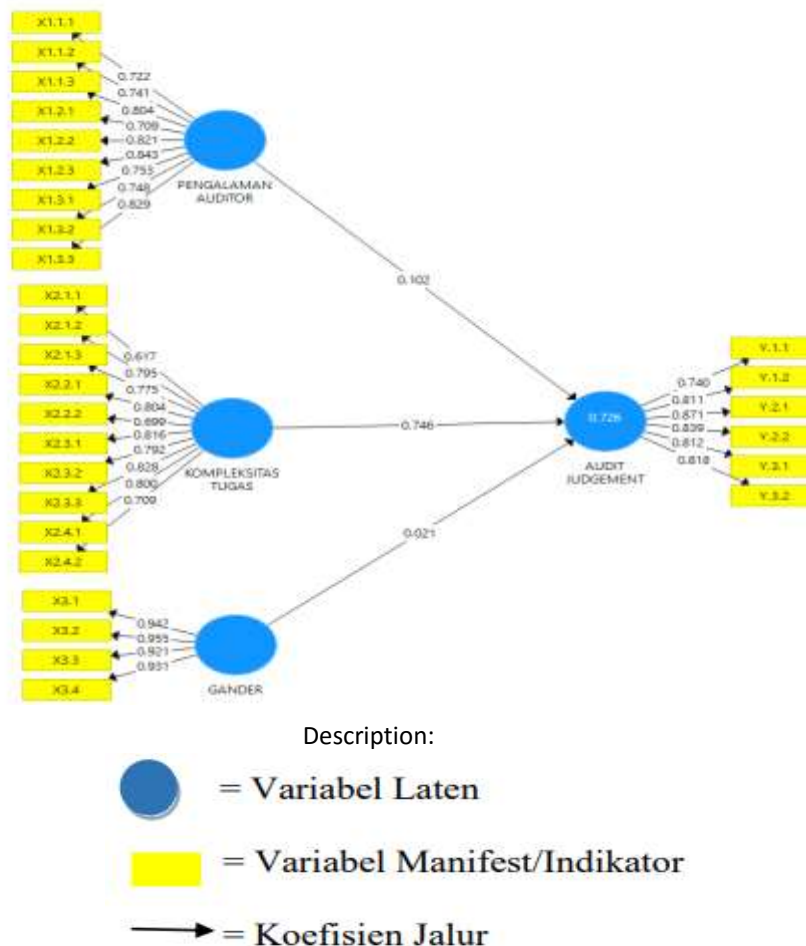
7.1 Structural Equation Modeling Partial Least Square

Quantitative data analysis was carried out with the help of SmartPLS software version 3. This method was chosen because it can be applied to all data scales, and does not require many assumptions and the sample size does not have to be large. SmartPLS as a confirmation of theory and can build relationships that previously had no theoretical basis. The following stages are carried out in this study as follows:

7.1.1 Path Diagram Construction

This is the first stage of creating a structural model and indicator model. The structural model is used in the outer model test (the relationship between latent variables and their indicators) and the inner model test (the relationship between exogenous variables and endogenous variables), the structural model is described as follows:

Table 3 2 Structural Model



7.1.2 Evaluation of the Measurement Model (Outer Model)

This research validation test consists of convergent and discriminant validity. Convergent validity is intended to test the correlation between reflective indicator scores to measure constructs. Discriminant validity to determine the extent to which the measurement results of a concept are able to distinguish themselves from the measurement results of other concepts. (PUTRA, 2020). The determination of the validity test in the measurement model (Outer Model) is as follows:

Table 3 3 Determination of Measurement Model Validity Test

Uji Validitas	Parameter	Rule of Thumb
Validitas Konvergen	<i>Faktor loading</i>	>0,60
	<i>Average Variance Extracted (AVE)</i>	≥0,50
	<i>Nilai Cross Loading</i>	>0,70 untuk setiap konstruk

The reliability test is carried out with the aim of ensuring that the research instruments used present concept measurements consistently without any bias. The criteria are seen from two things, namely composite reliability and Cronbach's alpha with a value of > 0.60 each.

7.1.3 Structural Model Evaluation (Inner Model)

Structural model evaluation is a structural model for predicting causal relationships between latent variables. The inner model is carried out through the Bootstrapping process (inner model) and the t-statistic test parameter, to find out whether the model built is fit in SmartPLS, it is seen in the loading factor value of each indicator by looking at the outer loading, it will be considered fit if all items are > 0.7. (Ghozali, 2022).

7.1.4 Hypothesis Test

The path coefficient in the inner model is used as a hypothesis testing tool. The path coefficient score or value is indicated by the t-Statistic value and p-value. The t-statistic criteria must be > 1.96 and the p-value is used for decision making with the following categories:

7.1.4.1 If the p-value ≥ 0.05, then Ho is accepted

7.1.4.2 If p-value < 0.05, then Ho is rejected

4. FIGURES AND TABLES

1. VERIFICATION ANALYSIS

Conceptual hypothesis testing using Structural Equation Modeling (SEM) through the Partial Least Square (PLS) approach.

The models used are the measurement model (outer model) and the structural model (inner model).

Description: X1 = Auditor Experience X2 = Task Complexity X3 = Gender Y = Auditor Judgment

Table 4 7 Research Model

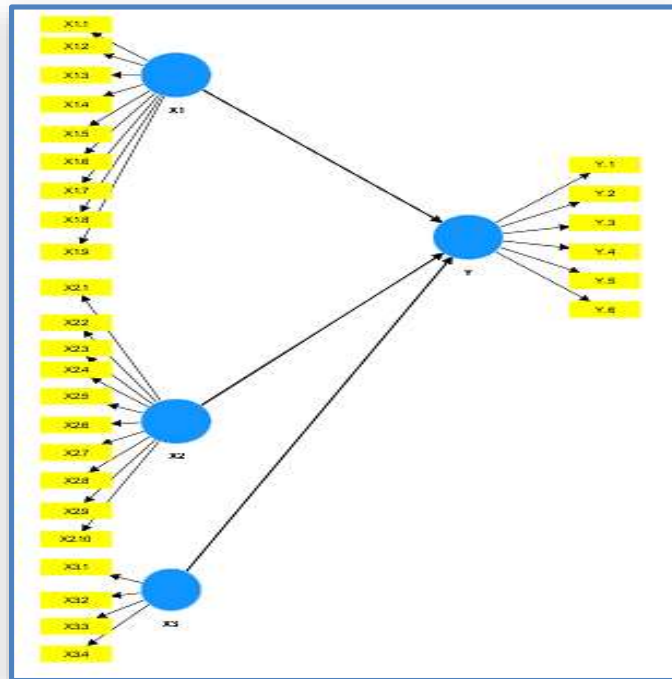
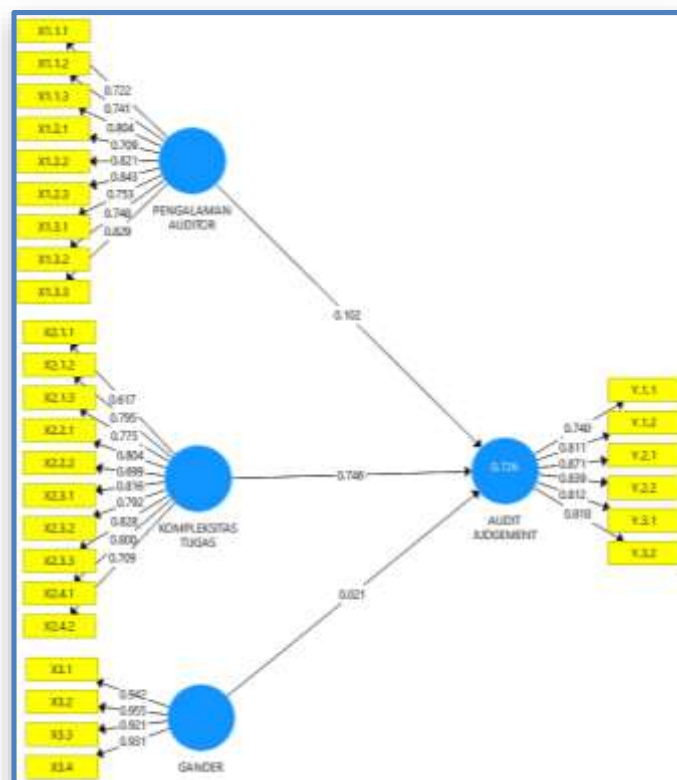


Figure 4 1 Complete Model Path Diagram



2. RESEARCH RESPONDENT PROFILE DESCRIPTION

2.1 Respondent Characteristics Based on Gender

Code	Gender	Frequency	Presentation
1	Male	30	47,62
2	Female	33	52,38
	Total	63	100,000

2.2 Respondent Characteristics Based on Age

Code	Age	Frequency	Presentation
1	19-24 years old	39	61,90
2	25-30 years old	19	30,16
3	31-35 years old	5	7,94
	Total	63	100

2.3 Respondent Characteristics Based on Last Level of Education

Code	Education	Frequency	Presentation
1	D3	1	1,59
2	S1	62	1,59 98,41
3	S2	0	0,00
4	S3	0	0,00
	Total	63	100

2.4 Respondent Characteristics Based on Length of Service

Code	Length Of Working	Frequency	Presentation
1	< 1 year	51	80,95
2	1-5 years	10	15,87
3	6-10 years	0	0,00
4	> 10 years	2	3,17
	Total	63	100

3. VALIDITY TEST

Table 4.8 Loading Factor

No	Variabel	Question	Loading Factor	Information
1.	Auditor Experience	X1.1	0.722	Valid
		X1.2	0.741	Valid
		X1.3	0.804	Valid
		X1.4	0.709	Valid
		X1.5	0.821	Valid
		X1.6	0.843	Valid
		X1.7	0.753	Valid
		X1.8	0.748	Valid
		X1.9	0.829	Valid
2.	Task Complexity	X2.1	0.617	Valid
		X2.2	0.795	Valid
		X2.3	0.775	Valid
		X2.4	0.804	Valid
		X2.5	0.699	Valid
		X2.6	0.816	Valid
		X2.8	0.792	Valid
		X2.9	0.828	Valid
		X2.10	0.800	Valid

No	Variabel	Question	Loading Factor	Information
3.	Gender	X3.1	0.942	Valid
		X3.2	0.955	Valid
		X3.3	0.921	Valid
		X3.4	0.931	Valid
4.	Auditor Judgement	Y.1	0.740	Valid
		Y.2	0.811	Valid

	Y.3	0.871	Valid
	Y.4	0.839	Valid
	Y.5	0.812	Valid
	Y.6	0.818	Valid

Based on the table above, it can be explained that the outer loading value for each indicator of Auditor Experience, Task Complexity, Gender and Auditor Judgment has a value of ≥ 0.6 , which means that all indicators are stated to have good validity in explaining their latent variables.

Table 4.9 AVE

Variabel Manifes	AVE	Comunality
Audtior Experience	0,602	0,602
Task Complexity	0,587	0,587
Gender	0.879	0.879
Auditor Judgement	0.666	0.666

when viewed from the AVE value and communality value above, each latent variable exceeds the specified limit, namely ≥ 0.5 (Ghozali, 2018), which means that all latent variables have quite good validity.

Table 4.10 Cross Loading Factor

Question	Auditor Experience	Task Complexity	Gender	Auditor Judgement
X1.1	0.722	0.714	0.362	0.547
X1.2	0.741	0.631	0.405	0.504
X1.3	0.804	0.733	0.492	0.602
X1.4	0.709	0.683	0.632	0.560
X1.5	0.821	0.709	0.357	0.677
X1.6	0.843	0.707	0.469	0.693
X1.8	0.753	0.670	0.324	0.559
X1.9	0.748	0.651	0.449	0.637
X2.1	0.829	0.741	0.433	0.630
X2.2	0.569	0.617	0.410	0.526
X2.3	0.649	0.709	0.706	0.604
X2.4	0.714	0.795	0.427	0.678
X2.5	0.706	0.775	0.455	0.529
X2.6	0.763	0.804	0.447	0.741
X2.8	0.602	0.699	0.469	0.634
X2.9	0.711	0.816	0.631	0.668
X2.10	0.723	0.792	0.475	0.600

X3.1	0.686	0.828	0.523	0.782
X3.2	0.711	0.800	0.514	0.684
X3.3	0.521	0.615	0.942	0.542
X3.4	0.533	0.639	0.955	0.562
Y.1	0.462	0.541	0.921	0.453
Y.2	0.574	0.664	0.931	0.565
Y.3	0.583	0.571	0.208	0.740
Y.4	0.648	0.681	0.540	0.811
Y.5	0.669	0.710	0.453	0.871
Y.6	0.668	0.702	0.349	0.839

Discriminant validity can be seen from the measurement of cross loading factors with constructs and comparison of AVE roots with latent variable correlations.

Based on table 4.10, it can be seen that the cross loading correlation value of each latent construct for the corresponding indicator is higher than other constructs, so it can be concluded that the indicators used to measure latent variables have met the requirements.

4. MEASUREMENT MODEL TESTING (OUTER MODEL)

Table 4.11 Reliability Test

Variabel	Composite Reliability
X.1	0.921
X.2	0.926
X.3	0.960
Y	0.903

Based on the table above, the Composite Reliability (CR) value of each latent variable exceeds 0.7, which is stated to have high reliability (Ghozali, 2018).

Table 4 12 Goodness of Fit

	Communality	R Square
Variabel Y	0.666	0.712
Perkalian	0.474	
GoF	0,688	

Based on the table above, it is known that the Goodness of Fit (GoF) value obtained from the multiplication of the communality and R-square values is 0.474. The GoF value of 0.688 is classified as strong or high, so it can be concluded that the results of the goodness of fit model test are classified as strong or high because > 0.36 (Uce Indahyanti, 2013).

Table 4 12 Pengujian Model Struktural (Inner Model)

	R square	R square adjusted
Variabel Y	0.726	0.712

Based on the table above, the R-Squared value is 0.726. So it can be said that the ability of the Auditor Experience, Task Complexity and Gender variables to explain their influence on the Auditor Judgment variable is 0.726 or 72.6% and the remaining 27.4% is influenced by other variables outside the research that has been conducted.

5. DISCUSSION

5.1 Auditor Experience

5.1.1 Auditor experience has no significant effect on audit judgment at the South Jakarta Public Accounting Firm.

5.1.2 Experience helps auditors learn from past mistakes.

5.1.3 This study differs from the results of research by Mia Kusumawaty (2022) and Ratna Ayu Puspitasari (2022) which found a positive effect of experience on auditor judgment.

5.2 Task Complexity

5.2.1 Task complexity has a significant effect on audit judgment.

5.2.2 The more complex the task, the greater the possibility of damaging the auditor's judgment.

5.2.3 This result is in line with the research of Takiahi and Zuraidah (2011).

5.3 Gender

5.3.1 Gender does not have a significant effect on audit judgment.

5.3.2 Differences in gender, character, and nature do not affect auditor judgment.

5.3.3 The results of this study differ from the research of Hendy Widiastoeti (2022) which found a significant effect of gender on auditor judgment.

5. CONCLUSION

1. Summary

The conclusions of this study are:

1. The Effect of Auditor Experience (X1) on Auditor Judgement (Y) (Hypothesis 1)

The results of hypothesis 1 show the value of t count (0.562) < t table (0.67) so it can be concluded that auditor experience has no effect on audit judgment at the Public Accounting Firm in the South Jakarta area.

2. The Effect of Task Complexity (X2) on Auditor Judgement (Y) (Hypothesis 2)

The results of hypothesis 2 show the value of t count (3.945) > t table (0.67) so it can be concluded that Task Complexity affects audit judgment at the Public Accounting Firm in the South Jakarta area.

3. The Effect of Gender (X3) on Auditor Judgement (Y) (Hypothesis 3)

The results of hypothesis 2 show the value of t count (0.196) < t table (0.67) so it can be concluded that gender has no effect on audit judgment at the Public Accounting Firm in the South Jakarta area.

2. Advice

1. For further researchers, it is expected to increase the research population so that the results can represent the entire KAP.

Future researchers are expected to add research variables such as auditor knowledge, locus of control and so on, in order to increase the coefficient of determination

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