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# Summary of Audit Judgment from Auditor Experience, Task Complexity, Professional Skepticism, and Goal Orientation

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**Abstract:** The goal of this research was to gather empirical evidence about the effects of auditors' experiences, task complexities, professional skepticism, and goal orientation on audit judgement. This study's population and sample included 35 respondents, all of whom worked as auditors for the South Sumatra Inspectorate. Questionnaires on a Likert scale of 1 to 5 were distributed directly to auditors to collect data. Data analysis was carried out with the Structural Equation Modelling using Partial Least Squares and SmartPLS 4.0. The study proves that auditor experience and professional skepticism have a favorable and significant effect on audit judgement. Furthermore, the complexity of tasks and the orientation of objectives affect audit judgement positively but not significantly. Additionally, auditor experiences, task complexity, professional skepticism and goal orientation influence audit judgement at the Inspectorate of South Sumatra Provinces by 50.6%.

**Keywords:** Auditor Ethics, Audit Judgment, Good Governance, Government Internal Supervisory Apparatus

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## 1. Introduction

The primary component of financial reporting is financial statements, which aims to provide valuable information for decision making. This objective is in line with good governance principles, which improve the quality of reporting and accountability in all sectors. As part of the government's commitment to good governance, the government is improving the function and capacity of the Government Internal Supervisory Apparatus (GISA) to provide greater attention to the performance of government organizations. GISA has the responsibility to improve the Government Internal Control System (GICS). GISA is responsible for improving GICS. The Regional Inspectorate acts as Quality Assurance in ensuring transparent, accountable, and quality government [1], [2]. Based on the Minister of Domestic Affairs No. 35/2018, The supervision

includes overseeing and safeguarding regional government and development, reviewing financial reports, handling complaints, monitoring follow-up on audit results, and other supervisory activities.

The audit report is highly dependent on the actions of the regional head in following up the audit results. The government's internal control system will not function properly when the regional head does not follow up on audit findings. Nevertheless, the current assessment of the Inspectorate is still a concern because there are still audit findings by external auditors, namely The Audit Board of Indonesia, and not discovered by the internal auditor [3].

The current phenomenon is that the guidance and supervision of local government administration carried out by the Inspectorate is still not optimal. This is because the

audit report is highly dependent on the actions of the regional head to follow up on the audit results, resulting in SPIP will not function properly. The recommendations provided can improve the responsibility and financial management of the relevant entities. Local governments need to follow up on these recommendations to improve their finances in the future [4].

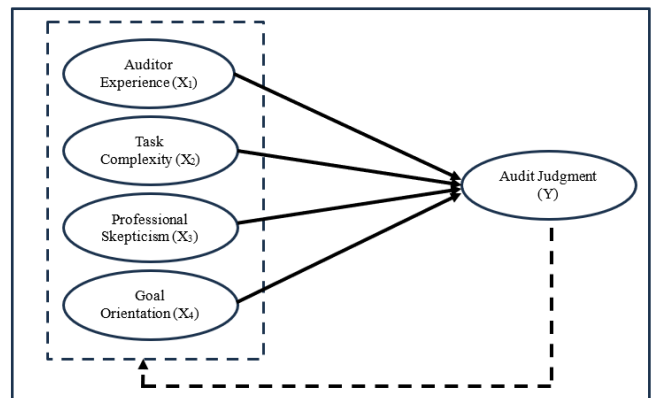
Auditors play an important role in expressing opinions on the fairness and suitability of the presentation of an entity's financial statements with applicable standards. Local governments and central governments need to conduct internal audits as effectively as possible to reduce and reveal criminal acts related to fraud [5]. Therefore, good judgment is indispensable for auditors. Audit Judgment is an auditor's personal judgment or point of view on information that affects the collection of audit evidence and the auditor's opinion decision on an entity's financial statements [6]. As new information comes in, there will be new factors to consider and choices to make. Each auditor will respond from a different perspective. This will determine the decision that will be taken by an auditor [7]. In paragraph 15 of Auditing Standard 200, in planning and performing an audit of financial statements, auditors are required to use professional judgment [8]. Given the importance of the auditor's role in analysing a financial report, it is critical to understand the factors that influence audit judgement development. This study will examine a number of characteristics that influence audit judgement, including auditor experience, work difficulty, professional scepticism, and goal orientation.

The results of several previous studies are inconsistent. The more experienced auditors are in predicting and detecting fraud, the better their ability to make audit decisions [9]. This experience and expertise allows auditors to learn from past mistakes and improve the quality of future audit judgments, so that it will create a more accurate audit judgment. Different statements [10] indicate that the experience an auditor has is not always relevant to the audit situation at hand, so the impact on audit judgment is not very significant. Then, no matter how complex an auditor's task is, as long as they can perform the audit process and combine information from data and evidence, audit judgment can take place as usual [11]. However, a different opinion [12] proves that audit judgment is influenced by the complexity of the audit task given or performed by the auditor. Subsequently, audit judgment will be more accurate if the auditor's level of professional skepticism is higher [11]. The other thing [13] proves that professional skepticism cannot influence quality audit judgment decisions. Finally, goal orientation does not have a positive and significant impact on audit judgment [14]. This is because good performance cannot always be proven directly in their work. However, different statements prove that the higher the level of efficiency and quality of the auditor's audit assessment, the greater the orientation of an auditor's goals [15].

## 2. Research Methodology

The population of this study was all Functional Auditor Officials at the Inspectorate of South Sumatra Province. This study was using the saturation sample method with 39 Functional Auditor Officials being sampled from the entire population. This study's dependent variable is audit judgement. Independent variables include auditor experience, task complexity, professional skepticism, and goal orientation. Research data were obtained through distributing questionnaires to each respondent using a Likert scale. This quantitative research uses the SEM (Structural Equation Model) model with PLS (Partial Least Square) data analysis, which is tested with SmartPLS 4.0 software. The analysis stages used are Inner Model and Outer Model.

Framework [16] A framework is a concept of the relationship between theory and other aspects that have been identified as key issues. This framework helps establish perspective and simplifies the process of understanding complex ideas presented in Figure 1.



Source: Author, 2024

Figure 1. Framework

## 3. Result and Discussion

### 3.1. Descriptive Statistical Analysis

Data collection has been carried out by distributing questionnaires directly to the auditors of the Inspectorate of South Sumatra Province. It is known that of the 39 questionnaires distributed and can be used as samples for data analysis, there are 35 questionnaires. Most of the respondents were female with a total of 20 people (57.1%) and 15 men (42.9%). Respondents were mostly aged more than 41 to 50 years, namely 19 people (54.29%) with a level of education that was more dominated by those with a bachelor's degree of 18 people (51.43%) and most have worked between 16-20 years consisting of 13 people (37.14%).

### 3.2. Outer Model

Parameters in the outer model analysis include convergent validity, discriminant validity, and composite reliability. Convergent validity can be measured by examining the outer loading value of each variable indicator. When the outer

loading value of an indicator is above 0.70, the indicator is considered to have good reliability. Meanwhile, if an indicator has an outer loading value below 0.70, it can be removed from the analysis. There are several indicators that must be removed because the outer loading value obtained is below 0.70.

The indicators on the research variables appear to have a value of > 0.7 and have the largest cross-loading value when compared to other variables. It explains that each variable has good discriminant validity, with some latent variables showing high correlation with other constructs (in Table 1). AVE value for each indicator demonstrates discriminant validity. Each variable is expected to have an AVE value of more than 0.5 [17].

**Table 1. The Results of AVE**

Variable	AVE	Description
Audit Judgment	0.614	Valid
Auditor experience	0.639	Valid
Task Complexity	0.731	Valid
Professional Skepticism	0.750	Valid
Goal Orientation	0.681	Valid

Source: SmartPLS 4 processing data, 2024

The composite reliability and Cronbach's alpha values of each variable used are presented in Table 2.

**Table 2. The Results of Composite Reliability and Cronbach's Alpha**

Variable	AVE	Cronbach's Alpha
Audit Judgment	0.886	0.876
Auditor experience	0.947	0.907
Task Complexity	0.935	0.926
Professional Skepticism	0.987	0.919
Goal Orientation	0.939	0.922

Source: SmartPLS 4 processing data, 2024

It can be seen from the Table 2 that the composite reliability and Cronbach's alpha values above 0.7. This explains why each variable meets the criteria. Therefore, we can conclude that each variable has a high reliability.

### 3.3. Inner Model

If all variables meet the outer model criteria, the inner model is then tested. It can be checked by paying attention to the values of R-square ( $r^2$ ) and F-square ( $f^2$ ).

#### 3.3.1. R-Square

The r-square value for each independent variable, which includes auditor experience, task complexity, professional skepticism, and goal orientation, in explaining the dependent variable, audit judgement, is 50.6% (0.506). 49.4% is explained by other variables. So, the R-square on the audit judgement variable is moderate.

#### 3.3.2. F-Square ( $f^2$ )

The F-squared values shown in Table 3.

**Table 3. The Results F-square**

Variable	F-square	Description
Audit Judgment	0,221	Strong
Auditor experience	0,001	Weak
Task Complexity	0,223	Strong
Professional Skepticism	0,101	Weak
Goal Orientation	0,221	Strong

Source: SmartPLS 4 processing data, 2024

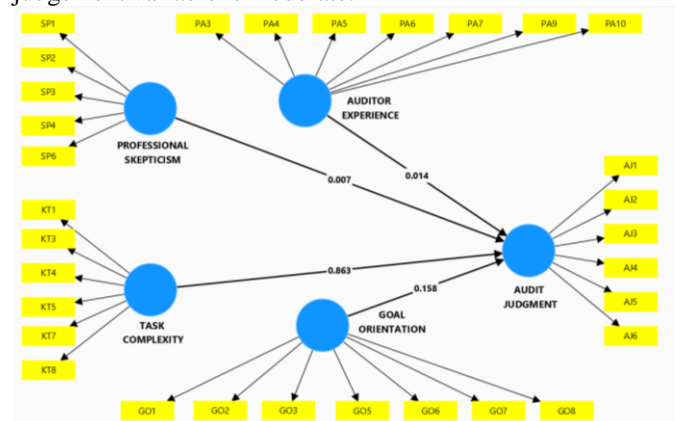
The F-square value for the auditors' experience on audit judgment is 0.221, indicating a strong relationship. The task complexity variable on audit judgment has 0.001, which indicates a weak relationship. The professional skepticism on audit judgment has 0.223, showing a strong relationship. Meanwhile, the variable goal orientation on audit judgment has 0.101, indicating a weak relationship.

### 3.4. Hypothesis Test

The output is tested with statistical analysis to prove the hypothesis test, i.e. bootstrapping analysis. Bootstrapping analysis determines the extent to which the independent variable affects the dependent variable. The test statistics used include the significance value of the p-values and t-statistic [18]. The results of the bootstrapping analysis with the help of SmartPLS 4.0 software are illustrated in Figure 2.

#### 3.4.1. R-Square

The r-square value for each independent variable, which includes auditor experience, task complexity, professional skepticism, and goal orientation, in explaining the dependent variable, audit judgement, is 50.6% (0.506). 49.4% is explained by other variables. So, the R-square on the audit judgement variable is moderate.



Source: SmartPLS 4 processing data, 2024

**Figure 2. Output p-values Models**

The above relationship diagram produces an equation model:

$$AJ = 0,014AE + 0,863TC + 0,007PS + 0,158GO + e$$

Assisted by SmartPLS4.0 software, bootstrapping is obtained (Table 4).

**Table 4.** *The Results of Bootstrapping Analysis*

	Original sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T statistics ((O/STDEV))	P values
Auditor_Experience -> AJ	0.364	0.365	0.148	2.454	0.014
Task_Complexity -> AJ	0.025	0.040	0.146	0.172	0.863
Professional_Skepticism -> AJ	0.389	0.396	0.145	2.688	0.007
Goal_Orientation -> AJ	0.230	0.222	0.163	1.411	0.158

Source: SmartPLS 4 processing data, 2024

It can be observed and summarized that:

1. The first hypothesis ( $H_1$ ) of a positive and substantial influence of auditor experience on audit judgement is supported by p-values  $< 0.05$ , and t-statistic  $> 1.96$ .
2. The p-values  $> 0.05$  and t-statistic of  $0.172 < 1.96$  indicate that the second hypothesis ( $H_2$ ) is rejected, with a positive and insignificant influence on audit judgement.
3. Professional skepticism has a 0.389 coefficient on audit judgement. The p-value of 0.007 ( $< 0.05$ ) and t-statistic of 2.688 ( $> 1.96$ ) indicate that the third hypothesis ( $H_3$ ) is accepted and has a positive and significant influence.
4. Goal orientation had a positive and negligible effect on audit judgement, p-values  $> 0.05$ , and t-statistic  $< 1.96$ .

#### **3.4.1 The Effect of Auditor Experience on Audit Judgment**

Auditor experience has a positive and significant effect on audit judgment. The respondents' answers, in which 68.57% strongly agreed with the assertion that the longer they are auditors, the easier it is to detect faults and their causes, and make recommendations to minimize the sources of errors. The same thing is also supported by the answers of most respondents strongly agreeing that the more types of Local Government Agencies they handle, the more their understanding of the specific problems in each type of entity will increase. Respondents emphasized that the large number of audit tasks requires accuracy and accuracy in completion. Auditor experience is a key factor that enhances the ability to make accurate and reliable judgments and improves the accuracy and quality of audit judgments. This contributes to the integrity and credibility of the overall audit result, suggesting that experience affects not only error detection but also the overall audit process and outcome.

This condition is in line with [19] that auditors learn from previous audit experience. Research [9], which highlights that audit experience helps auditors cope better with similar tasks. Experience allows auditors to integrate knowledge for future tasks.

#### **3.4.2 The Effect of Task Complexity on Audit Judgment**

The complexity of the assignment is positively but not significantly affects the audit assessment. This condition was supported by 57.14% of respondents who strongly agreed that the tool greatly affected their performance, and 54.29% also strongly agreed that they felt clear about the task at hand. Despite facing high task complexity, the use of appropriate tools and extensive work experience help auditors maintain the quality of their audit judgment. This suggests that tools, task clarity, and work experience affect auditor performance more than the level of task complexity itself. In complex task situations, it is not a bad thing; it spurs auditors to look for more relevant information in their

assignments. So that it does not affect the considerations they make. Auditors can clearly know the tasks they are working on and what they are responsible for.

The same evidence [20] and [21] show that auditors may quickly grasp the duties they do. Auditors have relevant and clear information, so they can put it together to make a solid judgement.

#### **3.4.3 The Effect of Professional Skepticism on Audit Judgment**

Professional skepticism has had a favorable and considerable impact on audit judgement. This finding is supported by 62.86% of respondents who strongly agree that they always make judgments carefully and unhurriedly. Professional skepticism encourages auditors to examine every detail carefully; ensuring judgments are based on in-depth analysis. Not only that, 60% of respondents also strongly agreed that they make optimal efforts in asking relevant questions to auditees. Thus, professional skepticism affects not only the way auditors exercise judgment but also their interactions with auditees. Auditors tend to verify the validity of audit evidence, re-evaluate existing evidence, and request additional evidence where necessary to ensure clarity and sufficient assurance.

The results of this study are in accordance with [21] and [22] where the higher the professional skepticism of auditors will increase the resulting audit assessment. These results indicate that audits conducted by auditors are carried out by planning carefully and applying professional skepticism in the audit process. This is the responsibility of the auditor to provide an opinion on the audit results properly and according to standards.

#### **3.3.4.4 The Effect of Goal Orientation on Audit Judgment**

Goal orientation is positively yet insignificant effects the audit judgement. It is evidenced by 54.29% of respondents strongly agree to choose challenging tasks to enhance learning and prove their abilities. However, despite having a proving performance goal orientation, this does not directly affect the quality of the audit judgments they produce. Most respondents also showed a desire to choose challenging work as a means of learning and proving their abilities, but this did not significantly affect the quality of audit judgments they made. Although goal orientation may encourage auditors to take on more complex tasks, this factor does not directly improve the quality of audit judgments. Thus, goal orientation, while beneficial for professional development, does not necessarily have a significant impact on the accuracy and effectiveness of judgments in audits.

Auditors with high and low goal orientations have no significant effect on audit judgement [23] and [24]. Auditors

agree to work on tough audit tasks for learning, but there is no meaningful benefit on enhancing audit judgement.

### 3.4.5 *The Impact of Auditor's Experience, Task Complexities, Professional Skepticism, and Goal Orientation on Audit Judgement*

Auditor experience, task complexity, professional skepticism, and goal orientation moderately together have an effect of 50.6% on audit judgment. This explains that in addition to the need for auditor experience and professional skepticism in the assignment, high goal orientation, and the level of complexity of the tasks faced greatly affects the accuracy of audit assessments at the South Sumatra Provincial Inspectorate.

Auditor experience is the most important factor that enhances their skills in carrying out assignments. Extensive experience coupled with advanced education and training, enables auditors to handle complex assignments and search for relevant information in depth. High professional skepticism ensures adequate verification of information, while strong goal orientation drives optimal results. The combination of experience, professional skepticism, goal orientation, and management of task complexity greatly influences the accuracy of audit judgment in the Inspectorate of South Sumatra Province. These issues must be prioritized in order to increase audit quality and government accountability. This conclusion is consistent with [19], [25]. Where are the auditor experience, task complexity, professional skepticism, and goal orientation towards audit judgement all have a simultaneous influence on audit judgement.

## 4. Conclusion

Auditors' experiences and professional skepticism significantly influenced audit assessment in the South Sumatra Provincial Inspectorate. This means that the longer someone works as an auditor, the better they are at making the right audit decisions. Not only that, auditors will always try to find complete information by asking and receiving auditee explanations to study first. Meanwhile, work complexity and goal orientation variables had a favorable but small effect on audit judgement at the South Sumatra Province Inspectorate. This suggests that task complexity has little effect on auditors' judgement. Similarly, auditors with a high or low goal orientation do not impact their judgement during the audit process. Overall, auditor experience, work difficulty, professional skepticism, and goal orientation affect audit judgement by 50.6%.

Future research is likely to address the study's weaknesses. It is suggested that this topic and its discussion can stimulate interest in further research through more in-depth interviews or wider distribution of questionnaires, so that the results obtained are maximized. The Inspectorate of South Sumatra Province is expected to continue to increase auditor experience, professional skepticism, and goal orientation during the audit process to produce appropriate judgments and increase reasonable assurance in evaluating financial statements. In addition, auditors are expected to be able to

obtain greater confidence that the financial statements can be adequately trusted, thereby improving the overall quality of auditor confidence.

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