Ilkogretim Online - Elementary Education Online, Year; Vol 20 (Issue 5): pp. 2254-2269
http://ilkogretim-online.org
doi: 10.17051/ilkonline.2021.05.247

STUDY OF AUDITOR BEHAVIOR MODELS IN ORDER TO IMPROVE PROFESSIONAL AUDIT JUDGMENT IN THE GOVERNMENT

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ABSTRACT- The purpose of this study was to examine the effects of self-efficacy, obedience pressure and auditor independence on audit judgment that is moderated by the complexity of the task and moral reasoning. This study was designed to test hypotheses related to the relationship between variables. The unit of analysis in this study is the auditor of BPK RI from South Sulawesi Province. The survey technique was used to look for facts on the determinants that influence the need for improved audit judgment produced by the BPK RI Representative of South Sulawesi Province. The analytical model was used to test hypotheses is to use Moderated Regression Analysis (MRA). The results showed that Self-efficacy, Obedience Pressure and auditor independence influence the professional audit judgment. In addition, task complexity and moral reasoning are moderate and strengthen the relationship of self-efficacy, obedience pressure and auditor independence to professional audit judgment.

Key Words: **Self-efficacy; obedience pressure; auditor independence; audit judgment; complexity of the task; moral reasoning**

I. INTRODUCTION

Judgment as a cognitive process is behavior in the decision making process (Hasnidar et al., 2018). Because judgment is constantly processing information acquisition (including feedback from previous actions), the choice to act or not to act, receipt of further information (Hogarth, 1992). In producing a judgment there are many factors that influence it, both technical and non-technical. Aspects of individual behavior are also considered very influential in making audit judgment (Arifuddin, 2014). Several factors are influence audit judgments that were examined in this study were self-efficacy, stress obedience and independence of auditors. Self-efficacy itself comes from social cognitive theory, which was introduced by Bandura (1986) which states that individual performance is not only influenced by their environmental factors but also influenced by motivational factors (personal self-efficacy). Self-efficacy is an individual's assessment of self-confidence in his ability to carry out tasks so as to obtain results that are as expected (Bell and Kowlozski, 2002). An auditor who has high self-efficacy in himself can do his job and responsibilities as a good auditor. Iskandar and Sanusi (2011) state that auditors with high self-efficacy affect audit performance judgment rather than auditors who have low self-efficacy. This is also supported by several other studies such as Trianevant (2014); Sanusi et al. (2015), Suwandi (2015) and Suardikha and Budianrtha (2017) and Hasnidar et al. (2018) states that self-efficacy significantly influences professional audit judgment. While the research conducted by Tatikewang (2013) and Nadhiro (2010) which states that self-efficacy had no effect on audit judgment professionals , the reason that self-efficacy and performance is influenced in return for the ability, if payments were lower, then the self-efficacy of high does not affect its performance so that the resulting judgment can be unprofessional .

Auditor in carrying out audit tasks sometimes have obedience pressure. Lord and Dezoort (2001) examine the influence of superior pressure on consequences that require costs, such as lawsuits, loss of professionalism and loss of public trust and social credibility. So that auditors with low professionals will have the potential to behave dysfunctionally (for example, prioritizing client interests) (Kusumawati and Syamsuddin, 2018). This indicates the influence of employer pressure on professional judgment taken by the auditor. The results of the study of Jamilah et al. (2007); Yustrianthe (2012); Agustini and Merkusiwati (2016), Drupadi and Sudana (2015), Hafid (2016) and Hasnidar et al. (2018) states that the adherence pressure effect is significant to the audit judgment professionals. Pressure is received by the auditor from the supervisor or entity with the intention that the auditor carries out the orders or wishes of the supervisor or client. However, research conducted by Hartant (1999) and Daljono (2012) found that obedience pressure does not affect audit judgment. The auditor's independence is also influence auditors to take a decision in giving opinions. Independence is an important factor for auditors to produce

professional judgment. Independence is an attitude that is free from the influence of other parties (not controlled and not dependent on other parties), intellectually being honest, and objective (impartial) in considering facts and expressing their opinions (BPKP, 1998). According to Cohen (2011) independence is very important in ensuring the integrity of the financial reporting process. Independent means that an auditor cannot be influenced, where an auditor is not allowed to side with anyone when conducting an audit.

Research conducted by Alamri et al. (2017) states that independence has a significant effect on audit judgment of internal auditors in the Gorontalo Inspectorate, this shows that internal auditors are able to maintain their independence during audits. This is supported by research by Dupriadi and Sudana (2015). However, Yuliani's study (2012) shows different things that independence has no influence on audit judgment. Hackman and Oldham (1980) stated that one of the factors that influence judgment is the complexity of the task. Task characteristics are an inseparable part in performance appraisal. In line with Abdolmohammadi and Wright (1987) which states that there are differences in auditor's judgment taken at high complexity and low complexity, the presence of high complexity will affect the results and audit judgment performance. Task characteristics in several studies are designed as moderators for information management and decision making work (Peterson & Bownas, 1982; Fleishman, 1975). The research of Wood, Mento, and Locke (1987) shows that the task complexity variable is a significant moderating variable on the performance relationship. Locke et al. (1984) describe that task complexity moderates the relationship of self-efficacy with performance. This is supported by research by Arifuddin (2014) and Hasnidar et al. (2018) which concluded that the complexity of the task can moderate the relationship between effort and judgment. The next moderator used in this research is moral reasoning. Cohen et al. (2001) states that moral reasoning shows can be linked to other variables in research. Research by Haron et al. (2015) concluded that moral reasoning has a significant effect on the ethical judgment of auditors. This study also states that this finding will be useful for the government, regulators and audit firms who are trying to improve the ethics of their auditors. Hasnidar et al. (2018) said that moral reasoning is capable of being a moderating the behavior of variables related research because of moral reasoning in the audit profession is needed to be able to think critically morally the actions to be taken and the impact on an assessment or decision the inspection process was undertaken. Theory support from Kohlberg (1982) explains that the level of development of moral reasoning or moral reason someone is influenced by three things, namely age, level of education and environmental conditions. Auditors with a more mature age, will be wiser in making decisions, so that audit judgment can be made more precise and quality. In addition, one's moral reasoning will also be determined by the level of education. The higher the level of a person's education, the reasoning he has in solving every problem he faces will be better, so that the audit can be run with higher quality. Moral reasoning auditors will also be influenced by environmental conditions. Auditors who live in a good environment, will act in accordance with the applicable code of ethics, and avoid the auditor's dysfunctional behavior that can affect audit judgment.

In this study using two moderation variables with the consideration that to see the effect of the influence given to the variables of self-efficacy behavior, obedience pressure, auditor independence of professional audit judgment. The moderating variables used are task complexity and moral reasoning. This study examines and analyzes the auditor's behavior model and the moderating effect of task complexity and moral reasoning on professional audit judgment on government external auditors. According to Hogarth (1992) that judgment is constantly processing information acquisition (including feedback from previous actions), the choice to act or not to act, and receipt of further information. The results from a series of existing research models show a strong relationship between individual behavioral factors and professional audit judgment. Within the scope of the work of the Supreme Audit Agency (BPK) many things can influence professional judgment of work, several behavioral factors that influence it such as self-efficacy, auditor compliance and independence pressure, task complexity and moral reasoning. From these factors have different contributions in producing auditor professional judgment.

The moderating effect of task complexity and moral reasoning on the behavior of auditors and professional judgment needs to be examined to see the effect of task complexity and moral reasoning on the improvement and quality of government auditor judgment produced. If the auditor's behavior is good, the resulting quality judgment can provide audit quality on an ongoing basis and the aspect of auditor behavior has an impact to improve its performance better.

II. REVIEW OF THEORIES AND CONCEPTS

2.1 Cognitive Social Theory

Social cognitive theory was introduced by Bandura in 1986, which is the development of Bandura's social learning theory in 1977. Social cognitive theory is used to recognize and predict individual and group

behavior and identify appropriate methods to change that behavior. This theory is closely related to learning to become a better person. This theory explains that in learning, knowledge (knowledge), personal experience (personalexperience), individual characteristics (personalcharacteristics) interact (Bandura, 1986).

2.2 Theory of Planned Behavior

Theory of planned behavior (TPB) by Ajzen is designed to relate to behaviors where people have a high level of control over their will (volitionalcontrol) and assume that all behaviors are the domains of personality and social psychology (Ajzen, 1991). As has been explained about the theory of planned behavior, in behaving someone is directed by several things or beliefs. Likewise with the auditor, in behaving in this context makes judgment, influenced by these things. Interventions of events according to TPB theory can produce changes in behavior or behavioral control perceptions, with the effect that actual actions no longer allow accurate predictions of individual behavior. Compliance pressure both given by the supervisor and the auditee and the complexity of the audit task carried out are external impulses received by the auditor. An auditor has confidence that there will be things that both facilitate and things that hinder him in making professional judgment. In this case, the obedience pressure and complexity of the audit task can become an obstacle to the auditor to produce professional judgment.

2.3 Moral Development Theory

Moral development theory has the view that moral reasoning is the basis of ethical behavior. According to Kohlberg (1971) the stage of moral development is a measure of the level of morality of a person based on the development of moral reasoning. Kohlberg conducts research based on cases of moral dilemmas to observe differences in individual behavior in addressing the same moral problems. Then he classifies the responses of each individual into six different stages. There are three stages of moral development, namely the pre-conventional stage, the conventional stage and the post-conventional stage. In the first (pre-conventional) stage, which is the lowest stage, individuals will tend to act because they are subject to and are afraid of existing laws. In addition, individuals at this moral level will also view their personal interests as the main thing in carrying out an action. In the second stage (conventional), individuals have basic moral considerations relating to the understanding of law, social rules in society, obligations, and justice in their social environment. Individuals at this stage start to form moral reasoning in themselves by obeying regulations such as ethical rules, professional code of ethics to avoid dysfunctional behavior. Meanwhile at the highest level (post-conventional), individuals have shown a higher moral maturity of management. Moral maturity is the basis for individual consideration when addressing ethical issues related to social responsibility behavior in others.

2.4 Audit Judgment

Judgment is an activity that is always needed by the auditor in carrying out audit tasks. According to Jamilah et al. (2007) that audit judgment is needed because an audit is not carried out on all evidence. This evidence is used to express an opinion on the auditee financial statements so that it can be said that audit judgment also determines the results of the audit. Thus, the audit judgment t according Susetyo (2009) is the auditor in determining policy regarding the results of the audit opinion that refers to no determination of an idea, opinion or estimate of an object, status or other events. From the judgment generated by the auditor can determine the auditor's performance. According to Bonner and Spilker (2002) states that there are three variables that influence performance (auditjudgment), namely: variable person, variabletask, and variableenvironment. People variables include attributes that a person has before carrying out tasks such as knowledge about tasks, organization, abilities, self-confidence, cognitive style, intrinsic motivation, and cultural values. Task variables include factors that vary both inside and outside the task such as complexity, presentation format, and processing and response mode standby. Meanwhile, environmental variables include all conditions, and the influence surrounding circumstances of someone who performs certain tasks such as time pressure, obedience pressure, and accountability. Audit judgment indicators, namely the determination of the level of materiality and transaction engineering (Jenkins and Haynes, 2003; Susetyo, 2009). This indicator is used to determine the resulting judgment.

2.4.1 Self-efficacy

Self-efficacy is expressed as a person's belief or belief that he can carry out a task at a certain level, is one of the factors that influence personal activities towards the achievement of a task (Bandura, 1986). Self-efficacy is a perception / belief about one's own abilities (Nadhiro, 2010). Bandura (1993) states that self-efficacy is the belief a person can carry out a task at a certain level, which affects a person's activities towards achieving goals. Furthermore this relationship will show a relationship with performance (Locke and Lathan, 1990). According to Stajkovic and Luthans (1998a) states that self-efficacy is a construction of

motivation that affects the choice of activity, level of achievement, perseverance, and performance of a person in various contexts. Self-efficacy represents individual factors which according to social cognitive theory influence assessment performance. The self-efficacy indicators used are self-confidence and understanding of tasks based on developments made by Kowlozski et al. (2001) and Bell and Kowlozski (2002).

2.4.2 Compliance Pressure

Jamilah et al. (2007) states that obedience pressure is a condition in which an auditor is faced with a dilemma in applying the auditor's professional standards. The auditee entity or leadership may pressure the auditor to violate the auditor's professional standards. This of course will cause pressure on the auditor to comply or not comply with the will of the auditee and its leadership. Therefore, an auditor is often faced with a situation of dilemma in the application of the auditor's professional standards in making decisions. The power of the auditee and the leadership cause the auditor to no longer be independent, because he becomes depressed in carrying out his work. Auditor compliance pressure is the pressure received by the auditor in dealing with superiors and the auditee to take actions that deviate from the auditor's professional standards. Indicators of obedience pressure are measured using orders from superiors, auditees' desire to deviate from professional auditor standards (Lord and Dezoort, 2001; Jamilah et al. 2007). It is expected that the auditor in dealing with superiors and entities so as not to deviate from the auditor's standards.

2.4.3 Auditor Independence

Auditor independence is the attitude expected of the auditor to have no personal interest in carrying out his duties which is contrary to the principles of integrity and objectivity. According to Mulyadi (2002), independence means a mental attitude that is free from influence, not recognized by other parties, independent of others. Not only is an independent auditor obliged to maintain the fact that he is independent, but the auditor must also avoid circumstances that could cause outsiders to doubt their independence. Independence avoids relationships that might interfere with auditor objectivity. BPKP (1998) defines objectivity as being free from the influence of the subjective views of other interested parties so that they can express their opinions as they are. According to Cohen (2011) independence is very important in ensuring the integrity of the financial reporting process. Independent means that an auditor cannot be influenced, where an auditor is not allowed to side with anyone when conducting an audit. The BPK auditor as the external auditor is expected to always be honest in himself in considering the facts and the existence of objective, impartial considerations in the auditor in formulating and expressing his opinion. The auditor independence indicator used in this study refers to the research of Alamri et al. (2017) which is to have objectivity, have honesty and have no personal disruption.

2.4.4 Task Complexity

Complexity can arise from ambiguity and weak structure, both in the main tasks and other tasks (Restuningdiah and Indrianto, 2000). Audit tasks tend to be complex, different and interrelated tasks. The complexity of the audit is based on the individual's perception of the difficulty of the audit task. According to Libby (1995) that the complexity of the task can be used as a tool in improving the quality of work results. Complex and varied tasks will help the auditor better understand the tasks he is doing so as to produce better judgment. Related to auditing activities, the high complexity of audits can cause auditors to behave dysfunctional. The high complexity of tasks can damage judgment made by the auditor. Bonner (1994) states there are three fairly basic reasons why testing the complexity of the task for an adequate audit situation reason or judgment needs to be done.

The complexity of this task is thought to have a significant effect on the performance of an auditor.

Certain tools and decision-making techniques and exercises are thought to have been conditioned in such a way that researchers understand the anomaly in the complexity of audit assignments.

Understanding the complexity of an assignment can help the company's audit management team find the best solution for audit staff and audit tasks.

2.4.5 Moral Reasoning

Moral comes from the Latin word mores which means habit. Moral focuses on right and wrong human behavior, so morals relate to someone in acting and interacting with others (Jusup, 2001). According to Goleman to be an auditor who is able to carry out his responsibilities by upholding the ethics of his profession, intellectual intelligence only accounts for 20%, while 80% is influenced by other forms of intelligence, one of which is emotional intelligence (Suartana, 2010). In this case, moral reasoning refers to these two things where moral reasoning contemplates what is right and wrong by using emotional and

intellectual sources of human thought. For measuring moral reasoning using the Multidimensional Ethics Scale (MES) which has been developed by Januarti and Faisal (2010) in measuring one's moral reasoning in acting. Pant et al. (2000) suggest that MES itself has advantages in measuring moral reasoning because it provides a direct measure of ethical orientation in several moral constructs.

Based on several previous studies, moral reasoning can be measured using the Multidimensional Ethics Scale (MES). MES specifically identifies the rationale behind moral reasons and why respondents believe that an action is ethical. Multidimentional Ethics Scale (MES) is one of the instruments used to measure moral reasoning. MES uses dilemmas that can be directly related to the profession or respondent's experience so that it is expected to increase the face validity (FaceValidity) (Cohen et al. , 2001). MES is used to measure ethical awareness, ethical orientation, and intention / intention to take action in question, Cohen et al. (2001). The features in MES allow findings to be used to identify specific, professionally relevant errors in moral reasoning that can be corrected in a training program.

III. RESEARCH METHODOLOGY

3.1 Conceptual Framework

The framework of this research is basically a framework of the relationship between the concepts that want to be observed or measured through research that will be done, in this case is the relationship between the independent variable and the dependent variable. This study will examine the effect of self-efficacy, obedience pressure and auditor independence on audit judgment that is moderated by the complexity of the task and moral reasoning. The results of Wood, Mento, and Locke's (1987) research show that the task complexity variable is a significant moderator variable on the performance relationship. Locke et al. (1984) describe that task complexity moderates the relationship of self-efficacy with performance. The level of task complexity conditions the impact of the effectiveness of self-efficacy on audit judgment performance (Iskandar and Sanusi, 2011 and; Sanusi et al. 2015). Testing of the influence of the factor complexity of the important tasks in providing input in audit tasks. For example, many tasks are assigned to auditors where a lot of information is unrelated, and has a high degree of difficulty. On the other hand, Libby (1995) states that task complexity can be used as a tool in improving the quality of work results. Complex and varied tasks will help the auditor better understand the tasks he is doing so as to produce better judgment.

Furthermore, based on TPB theory, moral reasoning in this study is used as a control trust that can facilitate or hinder the performance of behaviors and perceived power of factors that support or hinder individual behavior. Kohlberg (1982) explains that a person's level of moral reasoning development is influenced by three things, namely age, level of education and environmental conditions. Auditors with a more mature age, will be wiser in making decisions, so that audit judgment can be made more precise and quality. In addition, one's moral reasoning will also be determined by the level of education. The higher the level of a person's education, the reasoning he has in solving every problem he faces will be better, so that the audit can be more qualified. Moral reasoning auditors will also be influenced by environmental conditions. Auditors who live in a good environment, will act in accordance with the applicable code of ethics, and avoid the auditor's dysfunctional behavior that can affect audit judgment . In summary the effect of self-efficacy , obedience pressure and auditor independence on audit judgment that is moderated by the complexity of the task and moral reasoning can be explained by the conceptual framework below:

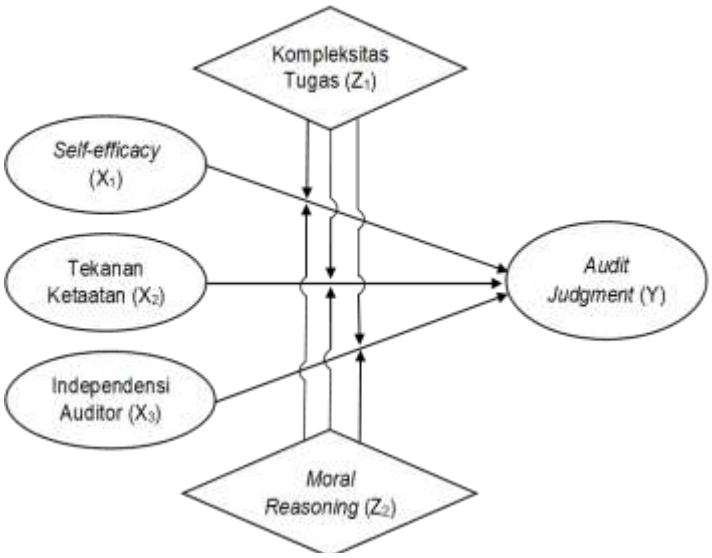

Figure 3.1 Conceptual Framework

3.2 Hypothesis

Self-efficacy is a perception or belief about one's own abilities. Bandura (1993) states that self-efficacy is a person's belief that he can carry out a task at a certain level, which affects personal activities towards achieving goals. Furthermore this relationship will also show a relationship with performance (Locke and Latham, 1990). Conformed n social cognitive theory Bandura (1986) that the belief in one's own abilities will affect their work. The hypothesis proposed is as follows:

H1. Self-efficacy has a significant effect on professional audit judgment.

Interventions of events according to TPB theory can produce changes in behavior or behavioral control perceptions, with the effect that actual actions no longer allow accurate predictions of individual behavior. Compliance pressure both given by the supervisor and auditor from the audit task carried out is an external impetus received by the auditor. Compliance pressure refers to the pressure that is obtained from the employer and also the pressure that is obtained from the entity being audited. The difference in expectations between the entity being audited and the auditor is what causes compliance pressure to occur. When the difference in expectations occurs, the entity being audited will try to pressure the auditor to equalize expectations. Then a conflict will arise between the auditor and the entity. When this conflict occurs then comes pressure from superiors. This superior pressure can be an order to deviate from the standards that have been determined. This is consistent with the results of the study of Jamilah et al. (2007), Yustrianthe (2012); Yuliani (2012), Tati wakeng (2013), states that the pressure of obedience affects audit judgment. However, Daljono's research (2012) states differently that obedience pressure does not affect audit judgment.

H 2. Obedience pressure has a significant effect on professional audit judgment.

The auditor must not position himself or his consideration under any group and anyone. The independence, integrity and objectivity of the auditor encourage third parties to use the financial statements included in the auditor's report with complete confidence and trust (Boynton et al., 2003). External auditors who have an independent attitude will be honest and defend the facts and there are objective considerations, impartial in deciding and expressing their opinions (Hafid, 2016). Audit judgment refers to the professional judgment of independent auditors in their audit work (Gibbins, 1984). Professional assessments reflect collective assessments at all stages of audit work, including audit planning, conducting audit testing and audit reporting. According to Cohen (2011) independence is very important in ensuring the integrity of the financial reporting process. Independent means that an auditor cannot be influenced, where an auditor is not allowed to side with anyone when conducting an audit. When making judgments, auditors are not allowed to side with anyone, both the client and the parties interested in the audited financial statements. Auditors who have high independence will tend to produce more accurate audit judgment. It can be said that the higher the level of independence of an auditor, the

audit judgment produced by the auditor will be more accurate. This is supported by research conducted by Alamri et al. (2017); Dupriadi and Sudana (2015). However, the results of Yuliani's study (2012) show different things that independence has no influence on audit judgment.

H3. Auditor independence has a significant effect on professional audit judgment.
According to Stajkovik and Luthans (1998 b) states that task complexity moderates the effect of self-efficacy on individual performance. And auditors specifically make judgments and decisions involving tasks with a variety of task complexity. According to Libby (1995) that the complexity of the task can be used as a tool in improving the quality of work results. Complex and varied tasks will help the auditor better understand the tasks he is doing so as to produce better judgment. Research conducted by Sanusi et al. (2015) states that self-efficacy affects audit judgment performance with low task complexity. However, the level of task difficulty and task structure are two constituent aspects in the complexity of the task and in relation to the level of task difficulty is always associated with a lot of information about the task, while the structure is related to information clarity (Jamilah, et al, 2007). This means that the task structure provides clear and complete information to make appropriate considerations in decision making (Hasnidar et al., 2018). Meanwhile, difficult and complex tasks enable a person to feel difficulty in the tasks they do and influence auditor behavior.

H4. The complexity of the task moderates the effects of self-efficacy, compliance pressure and auditor independence on audit judgments.
Social cognitive theory (Bandura, 1986, 1993) formulates self-regulating cognitive mechanisms related to effort. The efforts that exist in individuals reach the level of performance that they believe. Specifically, self-efficacy, or one's belief whether he or she can take the actions needed to achieve the level of performance on a particular task. Self-ability is focused on setting goals as a basic way to regulate one's behavior, but allows other factors to influence. In TPB theory, there is a belief in control that can facilitate or hinder the performance of behavior and perceived strength of factors that support or hinder individual behavior in this case moral reasoning. Sometimes, an auditor feels low confidence in their abilities because of things that affect their beliefs such as heavy work and are unable to consistently conduct audits. According to Kohlberg (1971) the stage of moral development is a measure of the level of morality of a person based on the development of moral reasoning. The results of Throne and Hartwick's (2001) research show that auditors have higher moral reasoning values after prescriptive discussions with peers and lower moral reasoning values after deliberative discussions with peers show the importance of discussion about the dilemmas being debated with coworkers and the importance of this type of discussion to predict and explain auditor moral reasoning. More specifically, the results show that discussions with peers can provide information and / or signals that are important and acceptable for resolving moral dilemmas, which facilitate the transformation of auditors' moral reasoning. This shows the importance of informal mechanisms, such as peer discussions, as part of the social control system. On the other hand if the auditor has self-efficacy regarding confidence in the ability of high self-esteem, all the tasks were able to be overcome as well as the ability to maintain their independence in charge of it with existence moral reasoning held in solving problems adds confidence in executing a job because it will lead to satisfaction in in carrying out their duties properly. Related to this, the auditor's ability to make judgments is better.

3.3 Population, Samples and Sampling Techniques
The population is a collection of objects studied, the object of this study is the auditor who works BPK RI Representative of South Sulawesi Province. The population in this study were all BPK RI auditors from South Sulawesi Province. The examiner is divided based on the work area of the entity, consisting of several Sub-Auditors. The population of BPK RI auditors from South Sulawesi Province representing the population in this study is known to be 96 people. The sample according to Sekaran (2016) is part of the number and characteristics of the population. The sample method consists of several members selected from a population. Because the population in this study has a high homogeneity (external auditors), not all auditors are the objects of this study. Sampling in this study was conducted using a simple random sampling method. The sample consisted of 49 auditors who were randomly met by researchers at the study site.

3.4 Data Collection Methods
Data collection method in this research is by giving questionnaires to respondents. The questionnaire is a list of written questions that have been formulated previously that the respondent will answer (Sekaran, 2016). The questionnaire was arranged on a Likert scale that was designed to examine how strongly the

subject agreed or disagreed with the statement on a scale of 5 (five) points / points. Answers are given a score using a 5 (five) point Likert scale. The answer choices from the research score used for each question / statement are a score of 1 (one) for strongly disagree answers (STS), a score of 2 (two) for disagreement answers (TS), a score of 3 (three) for Neutral answers (N), a score of 4 (four) for answers agree (S), and a score of 5 (five) for answers strongly agree (SS) (Sekaran, 2016). The list of questions / statements (questionnaire) in this study was prepared by referring to the operational structure of the research variables. The collected data is then recapitulated in the form of a coding sheet which is arranged in a cross sectional manner which is then processed and analyzed.

3.5 Research Instruments

This study uses a research instrument in the form of a questionnaire to measure the research variables with questionnaire questions or statements divided into several sections and is a combination of the questionnaire development of several previous studies. This research instrument is used to collect data which is a depiction of the variables to be examined and serves as proof of the hypothesis.

3.6 Data Analysis Techniques

3.6.1 Descriptive Statistical Analysis

Descriptive statistics are statistical results that provide a description or description of a data (Ghozali, 2013). Descriptive statistics are used to describe the data used in research and summarize it in a more informative form, so that it is more useful for users. Descriptive statistics are important because they give the reader a complete sense of the data being analyzed. The variables used in this study are described using descriptive statistics. This can be seen from the mean, minimum, maximum, and standard deviation.

3.6.2 Classical Assumption Test

1. Normality Test

Normality test is used to test whether in the regression model, both variables (free or bound) have a normal distribution or at least close to normal (Ghozali, 2013). The way to find out whether the data is normally distributed is to do the Kolmogorov-Smirnov test. This test is done by entering the residual value in non-parametric testing. If the significance value is significant, that is <0.05 and Z> 1.96, then the data is not normally distributed. Data will be normally distributed if Z> 1.96 and significance> 0.05.

2. Multicollinearity Test

Multicolinearity test is to test whether the regression model found a correlation between independent variables (independent) . If there is a correlation, then there is a problem called multicollinearity. This is explained by Ghozali (2013). A good regression model should not occur correlation between independent variables. Multicollinearity can be seen from (1) tolerance value and its opponents (2) Variance Inflation Factor (VIF). Both of these measures indicate which each independent variable is explained by other independent variables. Tolerance measures the variability of selected independent variables that are not explained by other independent variables. So, a low tolerance value is the same as a high VIF value (because VIF = 1 / Tolerance). The cut-off value commonly used to indicate multicollinearity is a tolerance value < 0.10 or equal to a VIF value> 10, explained Ghozali (2013). If in the regression model no detection assumptions as above are found, the regression model used in this study is free from multicollinearity, and vice versa.

3. Heteroscedasticity Test

The heteroscedasticity test is to test whether in the regression model there is an unequal variance from the residuals of one observation to another. If the variance from one observation residual to another observation is fixed, then it is called homoscedasticity and if the variance is different it is called heteroscedasticity. Ghozali (2013) explains that a good regression model is one that homoscedasticity or heteroscedasticity does not occur. Heteroscedasticity test is performed by the Glejser Test. Glejser Test is done by regressing the absolute value of unstandardized residuals as the dependent variable with the independent variable. Model requirements are said to not occur heteroscedasticity is if the significance of all independent variables> 0.05.

3.6.3 Hypothesis Test

The analytical model used to test hypotheses is to use Moderated Regression Analysis (MRA). This regression analysis was carried out with two stages of testing. The first stage is multiple regression which is carried out in the absence of a moderating variable. The second and third stages are regressions conducted with the interaction between moderation and independent variables.

The model developed for this analysis is as follows:

1. The first stage

$Y = \alpha_0 + \alpha_1 X1 + \alpha_2 X2 + \alpha_3 X3 + e$ ……..(1)

Where:

Y : Audit Judgment

α_0: Constants

α_1- α_3:Coefficient of regression direction

X1 : Self-efficacy

X2 : Compliance Pressure

X3 : Auditor Independence

e : confounding variable (error)

2. Second stage

$Y = \beta_0 + \beta_1 X1.Z1 + \beta_2 X2.Z1 + \beta_3 X3.Z1 + e$ ……..(2)

Where:

Y : Audit Judgment

β_0 : Constants

β_1- β_3: Coefficient of regression direction

X1.Z1 : Interaction between self-efficacy and task complexity

X2.Z1 : The interaction between obedience pressure and task complexity

X3.Z1 : interaction between auditor independence and task complexity

e : confounding variable (error)

3 Third Stage

$Y = \gamma_0 + \gamma_1 X1.Z2 + \gamma_2 X2.Z2 + \gamma_3 X3.Z2 + e$ ……..(3)

Where:

Y : Audit Judgment

γ_0: Constants

γ_1- γ_3: Coefficient of regression direction

X1.Z2 : The interaction between self-efficacy and moral reasoning

X2.Z2 : The interaction between obedience pressure and moral reasoning

X3.Z2 : the interaction between auditor independence and moral reasoning

e : confounding variable (error)

Testing the hypothesis in this study using a partial test. This test basically shows how far the influence of partially independent variables on the dependent variable. The null hypothesis (H_0) to be tested is whether a parameter (β_1) in the model is zero, or:

H_o : $\beta_1 = 0$, meaning that an independent variable is not a significant explanation of the dependent variable. In other words, an independent variable has no effect on the dependent variable.

Alternative hypothesis (H_a)) parameter of a variable is not equal to zero, or:

H_a : $\beta_1 \neq 0$, meaning that the independent variable is a significant explanation of the dependent variable. In other words, there is the effect of the independent variable on the dependent variable.

Testing these hypotheses using the criteria he decision making, as follows:

a. If the significance value <0.05, then the null hypothesis is rejected and an alternative hypothesis is accepted stating that an independent variable partially influences the dependent variable.

b. If the significance value> 0.05, then the null hypothesis is accepted and the alternative hypothesis is rejected which states that an independent variable partially does not affect the dependent variable.

IV. RESULTS AND DISCUSSION

4.1 Data Description

The object of this research is the Auditor of the Republic of Indonesia BPK South Sulawesi Province as the part that carries out an examination of the Regional Government Financial Reports (LKPD). As for the population within the scope of this study, the Auditor as carrying out the examination. The number of questionnaires distributed was 49 questionnaires.

4.2 Return Rate for the Questionnaire

Based on the total number of distributed questionnaires, amounting to 49 questionnaires, out of the total number of questionnaires distributed and returned as many as 49 questionnaires. Out of all returned questionnaires, only 4 6 are eligible. The rate of return is 100 % and the feasible one is 93.88 %. From the

rate of return in accordance with what has been required by S Ekaran (2015) that the rate of return of the questionable questionnaire is more than 30% of the total questionnaire that has been distributed. For more details will be presented in the Table. 4.1

Table 4.1 List of Questionnaire Details

Number	Description	Amount
1	Distributed questionnaire	49
2	Returned questionnaire	49
3	Aborted questionnaire (incomplete)	3
4	Questionnaire used	46
5	Rate of return (response rate)	100%
6	The rate of return used	93,88%

Source: primary data processed (2019)

4.3 Characteristics of Respondents

Respondents to the unit of analysis is the auditor of BPK RI Representative Sulawesi Province South as part of carrying out a survey of the Local Government Finance Report. The characteristics of the respondents' identities revealed in this study include: age, gender, level of education, level of education, and length of time the respondent worked . So that it can be known the percentage tendency of each respondent's identity revealed who has done the examination. The respondent's identity will be explained in the Table 4.2.

Table 4.2 Profile of Respondents by Age Characteristics

Number	Age	Frequency	
		Persons	%
1	< 25	5	10,87
2	26 – 35	21	45,65
3	36 – 45	18	39,13
4	46 >	2	4,35
Amount		46	100

Source: primary data processed (2019)

Based on Table 4.2 illustrates the age level of each respondent's data. The distribution of respondents is quite varied positions of high age groups as auditors in the age range 26-35 years by 45.65 %. This shows that in the age range respondents were mature enough to conduct an examination.

Table 4.3 Respondent Profiles Based on Gender Characteristics

No	Gender	Frekwensi	
		Persons	%
1	Male	28	60,87
2	Female	18	39,13
Jumlah		46	100

Source: primary data processed (2019)

Based on Table 4.3 illustrating the gender classification of respondents, it is known that the proportion of respondents for men is more dominant than the number of female auditors. For male respondents carrying out the examination and completing the questionnaire by 60.87% or as many as 28 people while women as many as 39.13% or as many as 18 people.

Table 4.4 Profile of Respondents Based on Characteristics of Level of Education

Number	Education Level	Frequency	
		Persons	%
3	Bachelor(S1)	39	84,78
4	Magister(S2)	17	15,22
Jumlah		46	100

Source: primary data processed (2019)

Based on Table 4, 4 illustrates the level of education of each respondent. The education level of the respondents who were mostly in the Strata One (S1) level was 84.78 % or a total of 39 people. At the

higher education level, Strata Dua (S2), the number of respondents reached 15.22% or 17 people. Besides that, with a good level of education from the research respondents, it is hoped that they can understand well all the question / statement items that have been presented in the questionnaire provided.

Table 4.5 Profile of Old Respondents Working

Number	Educational Background	Frequency	
		Persons	%
1	0-2 years	7	15,22
2	3-6 years	17	36,96
3	7-10 years	11	23,91
4	10> years	11	23,91
Amount		46	100

Source : primary data processed (2019)

Based on Table 4, 5 describes the length of time the respondent worked while becoming an auditor. It can be seen that respondents with a work period of more than 10 years amounted to 23.91% or as many as 1 1 person. The length of work for 7-10 years is 23.91% or as many as 11 people. The length of work for 3-6 years is 36.96% or as many as 17. The length of work for 0-2 years is 15.22% or as many as 7 people. From these data it indicates that they are considered to be very experienced as auditors in carrying out audits of local government financial statements. This shows that in their range of experience respondents are mature enough to deal with situations in work demands.

4.4 Classical Assumption Test

Before the x- hypothesis test is performed, first testing the classical assumptions which includes tests of normality, heterokedasticity, and multicollinearity.

4.4.1 Normality

In this study statistical normality testing was performed using the Kolmogorov Smirnov test. The normality test results as presented in the appendix, obtained Sig Kolmogorov Smirnov value of 0.200. This value meets the normality test requirements that is if the test results obtained Sig > 0.05, then the assumption of normality is met.

4.4.2 Heterokedastisitas

Heterokedastisitas test shows that the variance of variables is not the same for all observations. A good regression model is a homokedastity or heterokedasticity does not occur. Scatterplots graph analysis to predict the presence or absence of heteroscedasticity in a model can be seen from the scatterplot image pattern of the model. Scatterplots graph results in this study as presented in Figure 5.1 show that the points spread above and below the number 0 (zero) on the y-axis, or in other words the distribution of these points does not form a particular pattern. This result means that heterokedasticity does not occur.

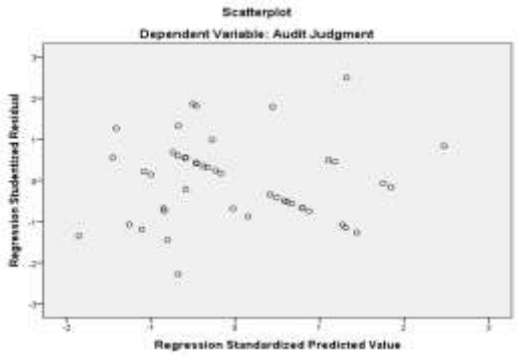

Figure 4.1 P-Plot Curves

4.4.3 Multicollinearity

Multicollinearity assumption test can be done by calculating the value of VIF (Variance Inflating Factor). If the VIF value <10, it can be concluded that there is no multicollinearity. The results of the multicollinearity assumption test in this study can be seen in the following table.

Table 4.6 Test Results Assumptions Multicolinearity

Independent Variable	VIF	Information
Self-efficacy (X1)	1,217	Non multicollinearity
Obedience Pressure (X2)	1,111	Non multicollinearity
Auditor independence (X3)	1,177	Non multicollinearity

Source: results of SPSS data processing, 2019.

Table 4.6 shows that the VIF values of all independent variables and interaction variables are below 10, so that all of these variables do not contain multicollinearity (non multicollinearity) in this study.

4.5 Hypothesis Testing

The analytical method used to test the hypotheses in this study is to use Moderated Regression Analysis (MRA). This regression analysis was carried out with three stages of testing. The first stage is multiple regression that is carried out without moderation variables. The second stage is a regression that is carried out with moderating variables of task complexity. And the third stage is regression which is done with the variable moral reasoning moderation.

4.5.1 Regression Analysis without Moderation Variables

The results of multiple regression testing without moderation variables can be seen in the following table:

Table 4.7 Regression Test Results without Moderation Variables

Independent Variable	Coefficient	t	Sig.	Information
A constant	1,722			
Self-efficacy (X1)	0,234	2,617	0,012	Significant
Obedience Pressure (X2)	0,226	2,206	0,033	Significant
Auditor independence(X3)	0,175	2,322	0,013	Significant
α = 5% = 0,05 and R square = 0,451				

Source: results of SPSS data processing, 2019.

Based on the results of the regression test above, mathematical equations can be arranged as follows.

$$Y = 1,722 + 0,234X1 + 0,226X2 + 0,175X3 + e \quad \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (4)$$

From the equation above shows that the coefficient values for all independent variables are positive. This indicates that the influence of the variables of self-efficacy, obedience pressure, and auditor independence is directly proportional to the audit judgment variable. The table above also shows that the variables of self-efficacy, obedience pressure, and auditor independence show a significant effect on audit judgment. It can be seen from the probability value less than 0.05, where the value of the probability of self-efficacy of 0.0 12, pressure obedience of 0.0 33, and the independence of auditors of 0.0 13. These results indicate that all independent variables significantly influence the dependent variable. The coefficient of determination R square in the test results above shows the value 0, 4 5 1 or 4 5, 1 %. These results indicate that the variables of audit judgment is influenced by four 5, 1 % by self-efficacy (X1), the pressure obedience (X2), and the independence of auditors (X3). The remaining 5 4, 9 % are influenced by other variables outside the independent variables examined in this study.

4.5.2 Regression Analysis with Task Complexity Moderation Variables

The results of multiple regression testing with the task complexity moderation variable (Z1) can be seen in the Table 4.8.

Table 4.8 Regression Test Results with Z1 Moderation Variables

Independent Variable	Coefficient	t	Sig.	Information
A constant	4,711			
X1.Z1	0,053	2,300	0,027	Significant

X2.Z1	0,051	2,260	0,029	Significant
X3.Z1	0,041	2,583	0,013	Significant
α = 5% = 0,05 andR square = 0,491				

Source: data processing results of SPSS, 2019.

The coefficient of determination of R square on the test results above shows the value 0, 491 or 49, 1 %. These results indicate that the audit judgment variable is influenced by 49.1 % by self-efficacy (X1), obedience pressure (X2), and auditor independence (X3) after interacting with task complexity variables (Z1). Based on the results of the regression test after interacting with the task complexity variable (Z1), a mathematical equation can be arranged as follows:

Y = 3,697+ 0,043X1.Z2 + 0,051X2.Z2 + 0,035X3.Z2+e …….. (5)

From Table 4.8 it is known that after the variable self-efficacy interact with the complexity of the task (moderation) has a probability value 0.0 27 below the standard value of 0.05. This shows that task complexity can moderate the effect of self-efficacy on audit judgment. The coefficient for the interaction of the variables of self-efficacy and complexity of the task is positive 0.0 53, which means that the variable complexity of the task strengthening the influence of self-efficacy on audit judgment. Interaction pressure variable obedience to the complexity of tasks (moderation) have 0.0 probability values 29 below the standard value of 0.05. This shows that task complexity can moderate the influence of obedience pressure on audit judgment. The coefficient for the interaction of obedience pressure variables and task complexity is positive 0, 051, which means that the task complexity variable strengthens the effect of obedience pressure on audit judgment. In addition, after the auditor variable independency interact with the complexity of the task (moderation) has a probability value 0.0 13 below the standard value of 0.05. This shows that the complexity of the task can moderate the effect of auditor independence on audit judgment. The coefficient for the interaction of the obedience pressure variable and the task complexity is negative -0, 041, which means that the task complexity variable strengthens the effect of auditor independence on audit judgment.

4.5.3 Regression Analysis with Moral Reasoning Moderation Variables

The results of multiple regression tests with moral reasoning moderation variables (Z2) can be seen in Table 4.9.

Table 4.9 Regression Test Results with Z2 Moderation Variables

Independent Variable	Coefficient	t	Sig.	Information
A constant	3,697			
X1.Z2	0,043	2,072	0,045	Significant
X2.Z2	0,051	2,143	0,038	Significant
X3.Z2	0,035	2,021	0,050	Significant
α = 5% = 0,05 andR square = 0,431				

Source: data processing results of SPSS, 2019.

The coefficient of determination of R square on the test results above shows the value of 0, 431 or 43, 1 %. These results indicate that audit judgment variable is influenced by 43.1 % by self-efficacy (X1), obedience pressure (X2), and auditor independence (X3) after interacting with moral reasoning variables (Z2). Based on the results of the regression test after interacting with moral reasoning variables (Z2), it can be arranged mathematical equations as follows:

Y = 3,697+ 0,043X1.Z2 + 0,051X2.Z2 + 0,035X3.Z2+e …….. (6)

From the above table, it is known that after the self-efficacy variable interacts with moral reasoning (moderation) has a probability value of 0, 04 above the standard significance value of 0.05. This shows that moral reasoning can moderate the effect of self-efficacy on audit judgment. The coefficient for the interaction of self-efficacy variables and task complexity is negative 0, 043, which means that moral reasoning variables strengthen the influence of obedience pressure on audit judgment. Interaction pressure variable obedience to moral reasoning (moderation) has a probability value 0.0 38 below the standard value of 0.05. This shows that moral reasoning can moderate the influence of obedience pressure

on audit judgment. The coefficient for the interaction of obedience pressure variables and task complexity is negative 0, 051, which means that moral reasoning variables strengthen the influence of obedience pressure on audit judgment. In addition, after the auditor variable independency interact with moral reasoning (moderation) has a probability value of 0.0 50 in that the standard value of 0.05. This shows that moral reasoning can moderate the effect of auditor independence on audit judgment. The coefficient for the interaction of the variable obedience pressure and moral reasoning is positive 0, 035, which means that the moral reasoning variable strengthens the effect of auditor independence on audit judgment.

Based on the test results that have been done, then hypothesis testing results can be summarized as follows:

a. First Hypothesis Testing

The results of the regression analysis for the relationship between self-efficacy and audit judgment have a probability value of 0.012 (<0.05). This value indicates that the relationship between self-efficacy and audit judgment has a significant effect. In addition, the coefficient value for the self-efficacy variable is 0.234 which indicates that the direction of the relationship between self-efficacy and audit judgment is positive. Coefficient values that are positive indicate a direct relationship. This means that the higher the auditor's self-efficacy will result in a better audit judgment taken by the auditor. Based on the results of this analysis, it can be concluded that self-efficacy has a positive effect on audit judgment. Thus, hypothesis 1 which states that "self-efficacy has a significant effect on audit judgment "isaccepted.

b. Second Hypothesis Testing

The results of the regression analysis for the relationship between compliance pressure and audit have a probability value of 0.033 (<0.05). This value indicates that the relationship between compliance pressure and audit has a significant effect. In addition, the coefficient value for the competency variable is 0.226 which indicates that the direction of the relationship between compliance pressure and audit is positive. Coefficient values that are positive indicate a direct relationship. This means that the high perceived compliance pressure by the auditor will result in poor audit judgment taken by the auditor. Based on the results of this analysis, it can be concluded that obedience pressure has a positive effect on audit judgment. Thus, hypothesis 2 which states that "obedience pressure has a significant effect on audit judgment "isaccepted.

c. Third Hypothesis Testing

The results of regression analysis for the relationship between auditor independence and audit judgment have a probability value of 0.013 (<0.05). This value indicates that the relationship between auditor independence and audit judgment has a significant effect. In addition, the coefficient value for the competency variable is 0.174 which indicates that the direction of the relationship between auditor independence and audit judgment is positive. Coefficient values that are positive indicate a direct relationship. This means that the higher auditor independence will result in good audit judgment taken by the auditor. Based on the results of this analysis, it can be concluded that auditor independence has a positive effect on audit judgment. Thus, hypothesis 3 which states that "auditor independence has a significant effect on audit judgment "isaccepted.

d. Fourth Hypothesis Testing

The results of the regression analysis for interactions between self-efficacy , obedience pressure, auditor independence and the complexity of the task have a probability value of less than 5% (<0.05). This value indicates that task complexity can moderate self-efficacy, obedience pressure, and auditor independence towardsaudit. The coefficient for the interaction variable between self-efficacy, obedience pressure, auditor independence and task complexity is 0.053; 0.051 and 0.041 which means that task complexity reinforces the effect of self-efficacy, obedience pressure, and auditor independence on audit judgment. Based on the results of this analysis, it can be concluded that the complexity of the task moderates self-efficacy, obedience pressure, auditor independence of audit judgment. Thus, hypothesis 4 which states that "task complexity moderates the effects of self-efficacy , obedience pressure, auditor independence on audit judgment " is accepted .

e. Fifth Hypothesis Testing

The results of the regression analysis for the interaction between self-efficacy, obedience pressure, auditor independence and moral reasoning have a probability value of less than 5% (< 0.05). The coefficient for the interaction variable between self-efficacy, obedience pressure and auditor independence and moral reasoning amounted to 0.043; 0.051 and 0.035 which means that moral reasoning strengthens the effect of auditor independence on audit judgment. Based on the results of this analysis, it can be concluded that moral reasoning moderates the self-efficacy, obedience pressure and auditor independence of auditors towards audit judgment. Thus, hypothesis 9 which states that "moral reasoning moderates the effect of auditor independence on audit judgment "isaccepted.

V. CONCLUSIONS

Based on the results of hypothesis testing and discussion of the effects of self-efficacy, obedience pressure, and auditor independence on audit judgment by moderating the complexity of the task and moral reasoning, the following conclusions can be drawn:

1. Self-efficacy affects professional audit judgment. It can be interpreted that the higher self-efficacy will lead to the higher quality of judgment made by the auditor. This is in line with social cognitive theory (social cognitive theory) which explains that an individual's confidence in carrying out certain tasks will affect personal activities towards achieving individual goals.
2. Obedience pressure influences professional audit judgment. It can be interpreted that obedience pressure can increase if the auditor does not fulfill the client's desire to deviate from professional standards if he does not want to have a problem with the client / auditee , the auditor will obey the wishes of the auditee even though it contradicts professional standards. Thus, the higher the pressure faced by the auditor, the judgment made by the auditor will be affected and become less appropriate. This is in line with the theory of planned behavior that explains behavior.
3. Auditor independence influences professional audit judgment. It can be interpreted that the higher the independence of the audit that exists in an auditor in carrying out audit assignments will have a good impact on the judgment that they make. This is in line with the theory of planned behavior that explains behavior.
4. The complexity of the task moderates and strengthens the relationship of self-efficacy, obedience pressure and auditor independence to professional audit judgment. It can be interpreted that the high task complexity influences the effect of auditor behavior on auditor audit judgment also increasing. This is in line with social cognitive theory (social cognitive theory) which explains that an individual's confidence in carrying out certain tasks will affect personal activities towards achieving individual goals. And theory of planned behavior that explains individual behavior.
5. Moral reasoning moderates and strengthens the relationship of self-efficacy, obedience pressure and auditor independence to professional audit judgment. It can be interpreted that the higher the moral reasoning, the higher the influence of individual behavior in making professional judgment. This is in line with moral development theory, social cognitive theory and theory of planned behavior that explains behavior.

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