

A Study Of Audit Judgment In The Audit Process: Effects Of Obedience Pressures, Task Complexity, And Audit Expertise –The Case Of Public Accounting Firms In Sumatra-Indonesia

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ABSTRACT: There are several factors influencing audit judgment and they include obedience pressure, task complexity, and audit expertise. Therefore, the aim of this study was to examine the effects of these three factors on audit judgment, which is the policy of an auditor in determining the opinion of an audit result with reference to the formation of an idea or estimation of an object, event, or status. This research was conducted at a Public Accounting Firms operating in Sumatra-Indonesia with 72 auditors as respondents. Data were analyzed using multiple regression analysis. The results revealed that the obedience pressure and audit expertise had an effect on the audit judgment while task complexity did not. Therefore, it can be concluded that obedience pressure experienced by an auditor causes an error, while expertise leads to appropriate audit judgment.

Keywords: audit judgment, obedience pressure, task complexity, audit expertise

INTRODUCTION

Audit judgment is a consideration of perceptions in responding to financial statement information obtained, coupled with personal factors of an auditor that serve as a basis for his or her assessment (Tantra, 2013). However, in planning, implementing, and reporting the results of an audit, it is important for the auditor to use professional judgment because the result is dependent on it. This involves the use of a systematic and rigorous audit process involving the collection and evaluation of evidence and information (Iskandar, 2011). The judgment could change depending on the information and new audit evidence obtained by an auditor. When expressing an opinion on the fairness of financial statements, there should be consideration and decision on the extent of the accuracy of the evidence and information provided by the client (Tielman, 2012). This is necessary in order to ensure the decisions and judgment made by the auditors are based on the relevant and reliable information (Johari, 2014). Audit judgment is influenced by technical factors such as the limited scope of the audit by the client and non-technical factor originating from the auditor's own behavior such as obedience pressure, task complexity, and expertise (Tantra, 2013; Handani et al., 2014; Yuliani, 2012; Tielman, 2012; Lopa, 2014). In the audit process, the auditor has the possibility of experiencing obedience pressure from both the superiors and the client. The one experienced from the superiors could lead to psychological changes for individuals with independent to agent behavior (Hartanto, 2001). The pressure from superiors or clients can also affect professionalism, public trust, and social credibility (DeZoort and Lord 1994).

Auditors always face social pressure (Ponemon, 1992), and organizational and professional conflict (Shafer, 2002) in the process of performing their functions. An example of this is the obedience pressure and it also relates to the task complexity described by the role theory. Baird and Zelin II, 2009; Rochman, 2014 in their study provided the empirical evidence that obedience pressure affects the possibility of fraud. The obedience theory explains how pressure and rationalization encourage someone to commit fraud. In this context, the pressure from higher authorities has the potential to increase the possibility of non-compliant subordinates losing their jobs. It also reveals that these individuals are exposed to conflicts between their personal values, beliefs, and pressures to obey a higher authority (Davis et al., 2006). According to the theory, individuals rationalize their behavior by placing full responsibility on more senior figures. Such that if they can convince themselves they are just following orders and do not have the opportunity to reject them, they will assume their decisions are not their responsibility. DeZoort and Lord (1994) in their empirical research state that auditors tend to make unethical decisions when faced with the pressure of obedience from their superiors. Auditors are always faced by the complexity of intertwined different tasks. However, task complexity has been observed to be unstructured, difficult to understand, and ambiguous (Abdolmohammadi and Wright, 1987). The concept is important in the context of an audit because the tendency of audit work is very complex. It can affect one's activities in performing their duties as well as the quality of their tasks (Tan and Kao 1999). People usually tend to make mistakes in conducting a difficult and complicated task. Therefore, there is a possibility of errors when an auditor obtains, processes, and evaluates the information and this will, consequently, reduce the accuracy of the audit judgment. In a situation where auditors offer a variety of services to different clients, they have the potential to experience more complexity. Another factor influencing audit judgment is the audit expertise. According to Artha (2014), this concept can be defined as extensive knowledge, high education, expertise accompanied by the experience of an auditor. Standard audit expertise have the ability to deal with audit tasks by

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processing relevant information and analyzing evidence in order to increase the accuracy of auditors' audit judgment (Tantra, 2013 and Praditaningrum, 2012). Previous literature review argues that the variables of obedience pressure, task complexity, and audit expertise influencing audit judgment have been a matter of concern to academics and practitioners over the years (Tantra, 2013; Handani et al., 2014; Yuliani, 2012; Tielman, 2012; Lopa, 2014). In the Indonesian context, it has never been studied in the practices of public accountants in Sumatra Island. The writing systematics of this paper is as follows: Section 2 discusses the literature review. Section 3 describes the design of the study and data collection procedures. Section 4 analyzes the research findings while the last section summarizes the main results of the study.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Audit Judgment

Judgment is required by an auditor in auditing the financial statements of an entity (Zulaiikha, 2006). Therefore, audit judgment is invested in each stage of the audit process. It starts with the acceptance of audit assignments followed by planning, testing, and reporting. The concept is useful because it helps in filtering audit evidence obtained by the auditor and also serves as the basis for the formulation and expression of opinions on the audited financial statements. Therefore, it could be said that audit results are dependent on the judgment. However, it is important to point out that the concept is mostly influenced by the perceptions of the situation (Robin and Hakim, 2007). Audit judgment is a cognitive process of decision-making behavior (Andita, 2012). It is also an ongoing process of obtaining information, (including feedback from previous actions), decision to take actions, and acceptance of further information. An auditor's perspective in responding to information relates to audit responsibilities and the risks for the judgment made (Djaddang and Parmono, 2002). Furthermore, it is also defined to be the opinion of an auditor regarding audit results with reference to the formation of ideas, opinions about an object, event, status, or other types of events (Jamilah, et.al, 2007). There are several steps that must be taken in making an audit judgment and these include formulating the problem, gathering the relevant information, finding the alternative actions, analyzing the flexible alternatives, choosing the best alternative, applying, and evaluating the results (Rochmawati, 2009).

Obedience Pressure

The obedience theory explains that people in power have the ability to influence the behavior of others through their orders (Idris, 2012). In the context of financial statement audits, obedience pressure arises from differences in expectations of audited entities and auditors which in turn leads to self-conflict. In performing their functions, auditors are required to provide opinions on the fairness of the entity's financial statements. However, the provision of unqualified opinions without adequate evidence raises professional ethical issues because it violates the standards set by their professional associations. This creates an ethical dilemma for auditors because they are obliged to

implement the audit standards but deviated from it in order to fulfill the desires of their clients. Auditors under the pressure of obedience from superiors and clients will take a safe and dysfunctional path and this will result in the inability to make a good and proper judgment. Furthermore, the goal-setting theory explains that auditors without certain goals have the tendency of obeying orders from the superiors and clients and deviating from ethical and professional standards. However, when auditors refuse to follow requests from superiors or clients, they can certainly apply professional audit standards. Therefore, it can be concluded that auditors experiencing obedience pressure will violate existing fieldwork standards as soon as they receive orders from their superiors or clients.

Task Complexity

In the audit practice, the auditor is faced with several different and interrelated tasks with the possibility of making duties complex. Task complexity refers to difficulties caused by auditors' limitations such as limited ability, memory, and ability to unite all emerging problems (Jamilah et al, 2007). The common aspects include structure which refers to the information clarity and difficulty level which is the amount of information on a particular task. However, task complexity is very dependent on individual auditor such that a particular audit task may be difficult for one while it is easy for another. It is created by the ambiguity and weakness of the structure of a given task. Therefore, the identification of alternatives may not be easy which in turn results in the inability to obtain the data required to predict the results. Chung and Monroe (2001) explain that the complexity of tasks in an audit is caused by the amount of irrelevant information. It is found to be inconsistent with the predictions of events, the high level of ambiguity, and client expectations. Moreover, and increased task complexity will reduce the success of an audit process.

Audit Expertise

These could be seen from two aspects i.e. technical and non-technical. The technical expertise is an absolute requirement in auditing financial statements. It could be obtained through formal education and adequate training in the field of financial accounting and auditing. This technical expertise can be seen from the auditor's ability to plan and implement the procedures needed to achieve the planned audit objectives. Meanwhile, non-technical expertise refers to intrapersonal abilities such as communication expertise, motivation, relationship building, negotiation, leadership, teamwork, presentation, and service to clients. Audit expertise can increase with the number of audit problems resolved. However, in relation to task performance, it has been proven that knowledge and ability provide better support to audit expertise than experience (Bonner, 1990). Frensch and Sternberg (1989) assert that the number of audit practices conducted improve audit results. Therefore, audit expertise could be obtained through constant audit practices in order to achieve good performance and experience.

Obedience Pressure and Audit Judgment

In auditing, auditors are always faced with ethical dilemmas that are difficult to avoid because there is a need to choose between opposing values. A professional auditor will try to

conduct his duties responsibly according to standards set by their associations. However, it cannot be denied that a variety of pressures would arise from within and also from external sources. The pressure that comes from within include urgent financial needs, promotion, fear of losing a job, the desire to obtain an award for achievement and others while those from outside include obedience to audit standards, fulfillment of clients' desire to manipulate financial statements, instructions from superiors in conflict with prevailing standards and professional ethics and others. Therefore, these will have effects on the audit judgments of an auditor. Furthermore, unresolved pressure from clients will trigger an auditor to meet their demands. This will result in a violation of standards and professional ethics, loss of independence, and lack of quality for the audit judgments. It will also create a gap between expectations and reality of professional auditors who are required to maintain their independence. For this explanation, the first hypothesis is developed in an alternative form as stated below:

H₁: Strong obedience pressure experienced by auditors affects their audit judgment

Task Complexity and Audit Judgment

Task complexity is triggered by the complexness of information needed during the audit. If the information provided is complex, it will cause an ambiguity which affects the final decision (Pinsker, 2011). The level of difficulty of a particular task is always associated with the amount of information, while the structure is associated with information clarity. Therefore, high complexity of tasks has the possibility of having an effect on the accuracy of an audit judgment. Task complexity can be interpreted as complications found in numbers, difference, and interrelation as well as the role of an auditor. The concept has an influence on the efforts of an auditor to process the information needed in decision making. Therefore, the classification audit work quality is dependent on the complexity level which is classified as low, medium, and high (Libby, 1995; Tan and Kao, 1999). Understanding the complexity of different audit tasks can help in effective handling of the process and in making decisions (Bonner and Walker, 1994). This can be associated with the argument that high task complexity can affect audit judgment (Chung and Monroe, 2001). Therefore, if an audit assignment is complex, completing it will be difficult. The second alternative hypothesis developed is as follows:

H₂: Task complexity affects audit judgment.

Audit Expertise and Audit Judgment

The expertise of a professional auditor are the main capital in auditing financial statements. It is impossible for them to complete their tasks and meet the specified objectives without having adequate abilities through education and training. The expertise of an auditor are necessary for resolving certain tasks in their line of duty. In accordance with cognitive psychology, a person with expertise will manage information better in memory, effectively explain database as well as adjust the stimulus to relevant categories (Koonce and Mercer, 2005). However, making an accurate audit judgment is dependent on the information

obtained by the auditor through several pieces of evidence provided by the client. Furthermore, expertise are required to assess the accuracy of the audit evidence. Therefore, the third alternative hypothesis is developed as follows:

H₃: Audit expertise possessed by auditors affect audit judgment

RESEARCH METHOD

Respondent

The sample of this research consisted of the auditors working at the Public Accountant Firms in Sumatra-Indonesia. The selection of the 54 units of Public Accounting Firms was conducted randomly from the database of the Indonesian Institute of Certified Public Accountants. Most of the 72 auditors who participated voluntarily in this study have at least 4 years of work experience, aged between 20-59 years old, 43% were women, and 72.2% were from the undergraduate accounting education.

Research Instrument

The research instruments used were questionnaires obtained from a previous study conducted by Jamilah et.al (2007) without modification. They were formatted into two parts, the respondent description part, and the operationalization variable. The respondents were asked to give a tick mark (√) on the available choices of an answer. The score was determined using a 5-point Likert scale with 1 indicating strongly disagree (STS) and 5, strongly agree (SS).

Procedure

The research questionnaire for each operationalization variable was prepared and distributed to the randomly selected participants. The questionnaires were used to obtain answers to the auditors' perceptions of the number of variables studied and they were distributed face to face and via email.

Variable Operationalization

Audit Judgment

Audit judgment is the choice of the auditor's opinion regarding the audit results with reference to the formation of ideas, opinions about an object, event, status, or other types of events (Jamilah, et.al, 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

Obedience Pressure

An obedience pressure is a pressure received by the auditor in dealing with superiors and clients to take actions against ethical standards (Jamilah et.al, 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

Task Complexity

Task complexity is the difficulty of a task caused by limited capabilities and memory, as well as the ability to integrate

problems (Jamilah et.al, 2007). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree.

Audit Expertise

Audit expertise are the expertise possessed by auditors in conducting audits, in understanding their audit problems

and having the knowledge to support audit tasks (Jaafar and Sumiyati, 2005). The variable was measured using a 5 Likert scale with the preference answers number 1 = strongly disagree; 2 = disagree; 3 = neutral; 4 = agree; 5 = strongly agree. The operationalization of variables and its measurements are presented in Table 1 below:

Table.1 Operationalization of Variables and Its Measurements

Variables	Definition	Indicators	Scale	Items
Audit judgment	The auditor's opinion regarding the audit results with reference to the formation of ideas, opinions about an object, event, status, or other types of events (Jamilah, et.al, 2007).	<ul style="list-style-type: none"> Judgment on the selection of audit samples. Judgment of confirmation letter Judgment of material misstatement 	ordinal	22-31
Obedience Pressure	The pressure received by the auditor in dealing with superiors and clients to take actions against ethical standards (Jamilah et.al, 2007).	<ul style="list-style-type: none"> Obedience pressure from client Obedience pressure from the superior/boss. 	ordinal	1-10
Task Complexity	The difficulty of a task caused by limited capability and memory, as well as the ability to integrate problems (Jamilah et.al, 2007)	<ul style="list-style-type: none"> Information clarity The amount of information received by the auditor. 	ordinal	11-16
Audit Expertise	The auditor's expertise in conducting audits, understanding audit problems and having the knowledge to support audit tasks (Jaafar and Sumiyati, 2005)	<ul style="list-style-type: none"> have a minimum formal education level of Strata-1 take part in auditing, financial accounting training have a CPA and other certifications. have communication and persuasion expertise. 	ordinal	17-21

Estimation Model

The data were analyzed through several tests including the research instrument (validity and reliability), the classical assumption (normality, multicollinearity, and heteroscedasticity), and hypothesis testing using multiple regression and partial tests (t-test). The multiple regression equation is as stated below:

$$ADJ_t = \beta_0 + \beta_1TK_t + \beta_2KT_t + \beta_3KA_t + \varepsilon_t$$

Notes:

ADJ: Audit Judgment
TK: Obedience Pressure
KT: Task Complexity
KA: Audit Expertise

RESULT

Validity and Reliability Test Results

The data validity test revealed that all indicators used to measure all variables have a correlation coefficient greater than r-table, n = 72 is 0.235. Therefore, all indicators of variables are declared valid. Furthermore, the internal consistency of the question items as indicated by Cronbach's alpha greater than 0.6 showed that the research data is reliable.

Classical Assumption Test Results

The data normality test showed that the points spread around the diagonal line. This indicates that the data is

normally distributed. Furthermore, the multicollinearity test revealed that all independent variables have the tolerance values above 0.10 and VIFs below 10. This shows that the regression model is free of multicollinearity problems. Moreover, the results of heteroscedasticity showed that the points spread randomly without forming a certain pattern. This means that the regression model has no heteroscedasticity problem. Then, the autocorrelation test results found that there is no problem of autocorrelation in the regression model expressed with DW value = 1.933.

Multiple Regression Analysis Results

The results of multiple analysis are presented in table 2 as follows:

Table 2: Regression Model Result

Variables	ADJ Coefficient (t-stat)
TK	.717 [5.725]
KT	.141 [1.555]
KA	.510 [3.095]
Adjusted R-squared	.81
N=	72

Note: Significant at the 5%-level

The results of the regression model in table 2 shows that the t-stat values of the obedience pressure and audit expertise variables are greater than the t-table. This means that the obedience pressure and audit expertise have

effects on the audit judgment, Meanwhile, the task complexity has a $t\text{-stat} < t\text{-table}$ meaning it does not affect the audit judgment.

DISCUSSION AND CONCLUSION

With reference to the results of hypothesis testing as shown in table 2, it can be discovered that both obedience pressure and audit expertise affect audit judgment. The excessive obedience pressure received by the auditor from the boss or client causes dysfunctional behavior and violates professional standards. They tend to fulfill the client requests or supervisor's instructions to tolerate mistakes in the financial statements. It was also found that low audit expertise would result in a lesser understanding of the audit problem faced and vice versa. Furthermore, an auditor with high audit expertise will be able to provide professional considerations even for a difficult auditing problem. Furthermore, from the result of the study, the lack of influence of task complexity on audit judgment is contrary to the logic that more complex tasks assigned causes difficulties in determining the potential misstatement of financial statements. This may be due to the difficulty in collecting, processing, and evaluating audit evidence which increases the possibility of errors in making an audit judgment. However, the result can be associated with the proper planning of the audit process by the supervisor which makes it easy to find a solution to any complex problem found in order to avoid the reduction in the quality of audit judgment. The implications of these findings for the Public Accountant Firms include (1) paying attention to the needs of auditors to attend audit workshops and continuing professional education organized by public accountant professional associations in order to understand the supervisor instructions or client requests that conflict with professional ethics and standards, (2) Indonesian Public Accountants Institute pay attention to and anticipate the influence of obedience pressure on violations of professional standards such as issuing regulations that impose sanctions on Public Accounting Firms, (3) Public Accounting Firms can overcome the complexity of tasks with good communication or the use of electronic communication media to minimize errors causing wrong audit judgment. The limitation of this study include (1) the respondents only came from auditors working in the Public Accounting Firm in Sumatra Island, Indonesia, (2) data collected through questionnaires was minimal, (3) and other factors that can influence the audit such as ethical perceptions, auditor's individual character, self-efficacy are not included in this study. Therefore, it is recommended that subsequent studies conduct (1) an auditor review - auditors who work at Public Accountants' Firms on Java and Bali or more widely throughout Indonesia, and (2) experimental research methods by adding variable ethical perceptions, individual auditor characteristics, and self-efficacy.

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