

The Impact of Task Complexity and Auditor Experience on Audit Judgment Using Auditor Ethics as a Moderating Factor

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none">○ Auditor Experience;○ Task Complexity;○ Audit Judgment;○ Auditor Ethics	<p>Purpose – With auditor ethics acting as a moderating variable, this study attempts to investigate, evaluate, and gather empirical data about the impact of auditor experience and job complexity on audit judgment.</p> <p>Design/methodology/approach – This study uses quantitative data, this research was conducted using questionnaire distributed individually to auditors via email and social media. The sampling used in this study is a random sample. The analysis technique used to test the hypothesis is the use of PLS SEM Version 3.0.</p> <p>Findings – The study's findings show that while the task complexity variable has a negative and statistically insignificant impact on audit judgment, while the audit experience variable has a positive and statistically significant effect. Furthermore, the study found that while auditor ethics does not strengthen the relationship between task complexity and audit judgment, it does strengthen the relationship between auditor experience and the audit judgment. consequently, the findings of this study demonstrate that audit ethics influence audit judgment.</p> <p>Research limitations/implications – This study hopes to provide information about audit judgment that can be used by academics or further researchers and can be used by the Public Accounting firm (KAP) in producing effective audit judgments and the government in making decisions and policies regarding audit judgment.</p>
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INTRODUCTION

According to Law No. 5 of 2011 concerning Public Accountants, in order to achieve a just and prosperous society in line with Pancasila and the 1945 constitution of the Republic of Indonesia, sustainable national development necessitates a robust and effective national economy that satisfies the principles of transparent and accountable management. In the age of globalization, public accounting services (KAP) are widely used in economic decision making and play a significant role in promoting a robust and effective national economy as well as improving the transparency and caliber of information in the financial sector. In auditing Audit Judgment is an important factor that determines the quality of KAP in carrying

out audit procedures, there are findings that deviate from the audit standards set by laws and regulations, such as the case that occurred at PT Waskita Karya Tbk. In the case of PT Waskita Karya Tbk, the importance of the role of auditors in carrying out audit procedures with accuracy and accuracy without any cooperation between company management and KAP. With the occurrence of events like this, the company needs to provide disclosure of the audit evidence owned which will be used by the auditor in providing evidence of the audit results. It is necessary for management to find auditors who are experienced in audit procedures by looking at the experience of each auditor in handling cases. Furthermore, in research (Rozalina & Rachmat, 2020) which conducted research on the East Jakarta Public Accounting Firm which states an auditor who is selective and has multiple sources of data that can be processed in the performance of his duties will refer more to existing procedures to produce an audit, because his considerations will be more accurate due to the greater amount of information he receives. State finances are the main source of financial activity used for the management and use of state resources. With that, it is very important that the financial statements of the company or business are audited or tested for feasibility of use in the public. Financial statements are reports prepared by entities to present financial information about financial position, performance and cash flow during a certain period. Financial reports are very important to see the operational condition of an entity. In practice, auditors are often faced with a lack of imperfect information, which requires auditors to use professional audit judgment based on their experience and technical knowledge. In making decisions, there must be time constraints, lack of available information, and incomplete data provided.

LITERATUR REVIEW

Attribution Theory

According to (Heider, 1958) One theory that describes human behavior is called "attribution theory". Findings the solution to the question of why or what causes one's own or other people's action is known as attribution. This attribution process plays a crucial role in mediating our responses to the social environment and aids in our comprehension of the reasons behind conduct.

Auditor Experience

According to (Mangesti et al., 2021), Auditor experience is one of the important factors that has a significant impact on the auditor's ability to detect fraud. This experience helps auditors develop the necessary expertise to identify, assess, and overcome the risk of fraud in financial statements. Therefore, the more experience an auditor has, the greater his or her ability to effectively detect fraud.

Task Complexity

According to (Febriansyah & Ginting, 2020), Task Complexity is something that is routinely encountered at certain times so that the more often the auditor faces work that has high task complexity, the more often the auditor faces work that has high task complexity, the more the auditor's ability to carry out the assigned assignment increases.

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Audit Judgment

According to (Abbas, Dirvi Surya & Basuki, 2020), Audit Judgementit is a personal judgment or perspective of the auditor in response to information that affects the documentation of evedence and the decision on the auditor's oponion on the financial statements of an economic entity.

Auditor Ethics

According to (Angela, 2024), Auditor ethics is the concept of how auditors must be able to behave and make decisions with integrity, objectively and professonally in carrying out their duties. For an auditor, it is very important, because auditors have a role to maintain public trust by ensuring that the company's financial statements are accurate and reliable.

Hypotheses development

That experienced auditors have a very good understanding with long experience is very valuable in the assignment that is being carried out, the experience of the auditors can also be calculated from the time span that has been used while carrying out their work. It is stated that the longer people have experience, the more workers understand about the work being assigned. the more tasks that are carried out while being an auditor, the higher the trust given by the auditor user will be higher. Auditor experience itself greatly influences the consideration of decisions or procedures that will be taken and carried out by the auditor to provide an assessment of the resulting assignment into an audit opinion or perception result issued by the auditor to support making an audit judgment. research conducted by (Nugraha & Januarti, 2015) at BPK RI Central Java which states that the auditor's experience will be able to support the auditor's skepticism in carrying out the audit process so that the resulting audit judgment remains in good condition:

H₁ Auditor experience has a positive effect on Audit Judgment.

The higher the level of difficulty of the task received by the worker, the more disturbed the psychic of the person who is carrying out the work, which is where the complexity of the task will greatly affect the decline in an auditor in producing an audit judgment.

The high complexity of the tasks carried out will make it more difficult for auditors to assess the accuracy or speed of carrying out tasks, the tasks carried out by auditors will make an increase in the procedures that will be carried out by auditors to get the final result and adjust to the length of the assignment. (Rozalina & Rachmat, 2020) who conducted research at the East Jakarta Public Accounting Firm which states that an auditor is difficult and has many sources of data that can be processed in carrying out his duties will refer more to existing procedures to produce an audit, so that his consederations will be more accurate because the information he receives is more:

H₂ Task Complexity has a negative influence on Audit Judgment.

Indicating that when auditors have a high ethical commitment, their experience will be more effective in improving the quality of audit decisions. Auditor ethics and auditor experience have a very influential relationship, where auditor ethics can strengthen the application of auditor experience in disclosing the opinion that will be issued by the auditor. Ethical and experienced auditors tend to be more sensitive to conflicts of interest and risks that may be faced during the audit process until the results issued by the auditor:

H₃ Auditor Ethics strengthens the influence between Auditor Experience on Audit Judgment.

With strong ethics auditors can be more effective in handling complex situations and produce higher quality decisions, thereby improving overall audit results. Strong auditor ethics can increase trust between auditors and clients, as well as among other stakeholders. This trust is important in the context of complex audits, where clear and transparent communication is required to resolve issues. Auditors may indicate that auditors who have a strong ethical commitment will be better able to navigate the complexity of the task, so that the effects of complexity on audit judgment can be minimized:

H₄ The relationship between Task Complexity and Audit Judgment is strengthened by auditor ethics audit decision.

RESEARCH METHOD

The data utilized in this study is quantitative data, which might take the form of a score or value based on the responses that participants provided to the statement in the survey. Auditors with more than a year of experience complete this questionnaire. Random sampling strategy used in this study for the unit of analysis, which uses people with little researcher participation. The sample is limited to the island of java and consists of auditors employed by government agencies, businesses and public accounting firms. Random sampling is a sampling technique by random or random, with this sampling approach all members of the population are supposed to have the same possibility to be picked as a study sample. For the implementation time employing one (cross-section) using data analysis, especially hypothesis testing:

Table 1. Variable Measurement

Type	Variable	Dimension	Source
Independent Variables	Auditor Experience	1. Length of time/work period 2. Assignment of work and equipment	Jessica Sweetly Angelia Sipahutar, Yusuf Faisal, Maliki Heru Santosa (2023).
	Taks Complexity	1. Difficulty level of the task 2. Task structure	Jessica Sweetly Angelia Sipahutar, Yusuf Faisal, Maliki Heru Santosa (2023).
Dependent Variable	Audit Judgement	1. Materialitiy Level 2. Audit Risk Level 3. Going Concern.	Jessica Sweetly Angelia Sipahutar, Yusuf Faisal, Maliki Heru Santosa (2023)

Moderation Variables	Auditor Ethics	1. Auditor's Profesional Responsibility 2. Integrity and Objectivity	Ni Made Ardina Putri Wulandari, Luh Komang Merawati, Ida Ayu Nyoman Yuliastuti (2022).
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Data analysis used in this study using the Partial Least Square (PLS) method. PLS is a Structural Equation Modeling (SEM) solution method which in terms of this research is more appropriate than other SEM techniques:

$$AJ = \beta_0 + \beta_1PA + \beta_2KT + \beta_3PA * EP + \beta_4PA * EP + \varepsilon$$

RESULTS

Respondent Demographics

The sample taken at the Public Accounting Firm (KAP) located on the island of Java and companies that can provide responses in the availability of replying and filling out questionnaires. shows that 60% of respondents have a Bachelor's degree and the rest have a high school / vocational high school education, Magiser and Doctor. shows that 63% or 19 respondents are male and the rest are female. shows that 40% of respondents are 26-30 years old, and the rest are aged from 20 years to more than 40 years.

Normality Testing, Convergent Validity and Reliability Testing

The outer model is used to examine the connection between the construct and its indicators, separated into two (2), namely convergent validity and discriminant validity. Three (3) steps can be used to assess covergent validity: average variance extracted (AVE) value, construct reliability, and indicator validity. The items on the variable are deemed to have sufficient convergent validity if the outer model (measurement model) satisfies the convergent validity requirements for reflective constructs, which are outer loading>0.7 and average variance extracted (AVE)>0.5 (Hair et al., n.d.). However, loading requirements greater than 0.7 are frequently not fulfilled, particularly for recently created questions. Consequently, loading in the range of 0.40 to 0.70 should continue to be taken into account and maintained (Ghozali, 2016). In order for the items on the variable to be deemed to have adequate convergent validity, the AVE value must be more than 0.5 (Hair et al., n.d.).

The Hypothesis Test

However, each indicator may also be calculated on the average variance extracted (AVE) to quatify convergent validity. The item on the variable must have adequate convergent validity, as determined by the AVE calculation, if the AVE value is more than 0.5. only then can AVE be deemed valid in this study.

Table 2. T test results (Individual)

Variabel	Hypothesis	Direction	Original Stample (O)	T Statistic	P Values
PA -> AJ	H ₁	+	0.450	2.514	0.012
KT -> AJ	H ₂	-	0.334	1.536	0.125
EP*PA ->AJ	H ₃	+	0.433	2.233	0.026
EP*KT -> AJ	H ₄	+	-0.256	1.092	0.275
R-Square	0.621				
Adj R-Square	0.542				

Explanatory

The model's computation utilizing the PLS bootstrapping approach provides information on the study's hypothesis. Each connection or path's statistical t value will be devired from the bootstrapping computation's outcomes. The significance level for this hypothesis test is set at 0.05. if the original sample result supports the hypothesis, it can be accepted. The findings of the computation for this study'd hypothesis testing, which used the independent variable's direct impact on the dependent and moderating variables.

DISCUSSIONS

Auditor experience has a positive and significant effect on Audit Judgement.

This study shows that auditor experience has an important influence on audit judgment. This is line with reserch conducted by (Nugraha & Januari, 2015) at BPK RI Central Java which states that that auditor's experience will be able to support the auditor's skepticism in carrying out the audit process so that the resulting audit judgment remains in good condition. Then this research is supported by by research (Sipahutar et al., 2023) conducted at public accounting firms throughout Indonesia which states that auditors can complete job duties properly because as an auditor, they have the responsibility to ensure that the audited financial statements are reliable, transparent, and in accordance with applicable standards and requirements. This research is very interesting because the higher the auditor's experience, the better the resulting audit judgment will be. If the audit judgment that you want to produce is good, then the auditor must have good or good experience. Because the experience indicator consists of length of time / period of work and assignments to jobs and equipment. Working auditors must have good experience to complete the assigned work and be responsible for the results issued.

Task Complexity has a negative and insignificant effect on Audit Judgment.

This study explains that task complexity has an important effect on audit judgment. This research is in line with research (Sipahutar et al., 2023) conducted at public accounting firms throughout Indonesia. The higher the task complexity of an auditor, the lower the resulting audit judgment will be. It can be seen that auditors who work have a high level of task complexity, so that with high task complexity it will be very difficult to produce good judgment or audit judgment. If you want to get good audit judgment results, then the task complexity is in a low position. Because the indicators of task complexity, namely, the level of task difficulty and task structure. Having a level of task complexity that is above the auditor's ability can make it difficult for the auditor to produce an audit judgment. Correction of audit results by superiors before the audit results are submitted to the client will greatly assist an auditor in

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completing his duties. An auditor will be very confident if given the task can be completed properly and produce the desired results, the specific tasks assigned to the auditor are not always clear, the main task of an auditor is to evaluate and examine the financial statements that have been prepared by the company to ensure compliance with financial accounting standards. But there are a number of business-related tasks that are not always clear to auditors.

Auditor Ethics strengthens the relationship between Auditor Experience and Audit Judgment.

A lot of work experience can be related to the auditor's ability to carry out his duties, the more experienced an auditor is the greater the ability to make reliable and appropriate audit judgments. Auditors who have experience and ability in specialized audit areas have a greater ability to evaluate information, identify audit risks, provide input on the entity's business, and provide appropriate audit judgments. A lot of experience also helps an auditor to see events that are difficult or have not occurred during the audit process. As an auditor who already has experience, he must know the auditor's ethics while carrying out the business process or the audit process that must be carried out. Auditor ethics are key in increasing public trust in audit results, the public relies on the results of audit reports to assess the fairness of an entity's financial statements. Ethics remind auditors to act with high integrity and always safeguard the public interest, decisions made with good ethics will strengthen public confidence in audit results and auditor integrity.

Auditor Ethics does not strengthen the relationship between Task Complexity and Audit Judgment.

In this study, auditor ethics cannot play an important role as a moderating variable, where the higher the task complexity, the higher the possibility of producing good audit judgments. Decisions made by auditors based on professional judgment on available audit evidence can affect audit conclusions and reports. When auditors are faced with complex tasks, many factors can affect the quality and objectivity of the audit judgment taken. However, this study is not in line with the hypothesis suspected by the researcher, with the results that have been tested that the ethics carried out by auditors when they get a complex task will carry out their duties in a hurry or produce audit reports that are not in accordance with reality. Audits are often carried out in a short time, with tight deadlines for completing audits and preparing reports. Time constraints can cause auditors to rush into decisions and ignore important details that should be considered. that way auditor ethics can weaken the relationship of task complexity to audit judgment only because of the lack of an attitude of responsibility that an auditor has in carrying out his task which is quite complicated or complex so that many auditors cannot carry out the tasks being carried out. auditors who lack information will affect auditor ethics which cannot strengthen the relationship of task complexity to audit judgment with the complexity of an auditor's task.

CONCLUSIONS

Based on the results of research on “The Effect of Auditor Experience and Task Complexity on Audit Judgment with Auditor Ethics as a Moderating variable”. The following conclusions

can be obtained: Auditor experience has a positive and statistically significant effect on Audit Judgment. The results of this study state that all auditors who have experience with a long enough working time will complete job duties properly and the results can satisfy the boss or client. Task Complexity has a negative and statistically insignificant effect on Audit Judgment. This means that the higher the complexity of an auditor's task, the lower the resulting audit judgment will be. Auditor Ethics strengthens the relationship between auditor experience and audit judgment. This study shows the results that the more experienced an auditor is, the greater the ability to make reliable and appropriate audit judgments. Auditor Ethics does not strengthen the relationship between Task Complexity and Audit Judgment. the higher the task complexity, the higher the possibility of producing good audit judgments.

Theoretical Implications

The results of this study are expected to provide a theoretical contribution that should enrich the academic literature by examining the relationship between auditor experience variables and task complexity on audit judgment. with the result of this study, it is hoped that it can be used to develop a more in-depth theoretical model on the use of auditing practices to produce audit judgment for working auditors.

Managerial Implications

Auditors must have high prudence in creating audit judgments. The audit judgment produced by the auditors provides a decision for the manager of the company being audited. Auditors who conduct audits must apply independent, objective and professional principles to provide financial statement information that can be trusted and used by interested parties. For an auditor it is very important to ensure that all audit opinions and decisions are in accordance with sufficient evidence and in accordance with the reality of his findings. Existing audit findings need to be conveyed to management and interested parties, so it is necessary to have good communication between the audit and management of the company being audited.

Policy Implications

This research can assist governments and regulators in improving the supervision and quality of financial reporting to create a better and more honest business environment. For governments and regulators, there needs to be trust and good cooperation with auditors to produce effective finance and achieve common goals. the government or regulator needs to provide further action and publish findings if there are deficiencies or uncertainties in the examination and the government can strengthen supervision of audit examinations.

Limitations

The limitation of this study is that research on all auditor experience variables, task complexity as an independent variable, audit judgment as the dependent variable and auditor ethics as a moderating variable can be measured using a questionnaire, where the data obtained is the perception of the respondent. Respondents obtained from questionnaires distributed via whatsapp, email, instagram and tiktok who were not given guidance in filling out in detail. Therefore, it can have the possibility of respondent subjectivity to the questions

asked and also have problems waiting for confirmation from respondents.

Suggestion

For future researchers, suggestions that can be given can be related to this research, it is hoped that it will expand respondents who can fill out questionnaires, get active auditors at each Public Accounting Firm (KAP) and researchers propose that future research can add or use variables such as audit quality, independence, and auditor competence. And can add respondent criteria.

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