

## The Effect of a Auditor Competence and Independence on Audit Judgment with Audit Fee as a Moderating Variable

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none"><li>○ <i>Audit Competence;</i></li><li>○ <i>Independence;</i></li><li>○ <i>Audit Judgment;</i></li><li>○ <i>Audit Fee</i></li></ul>	<p><b>Purpose</b> –This study aims to obtain empirical evidence about the effect of Auditor Competence and Independence on Audit Judgment with Audit Fee as a Moderating Variable</p> <p><b>Design/methodology/approach</b> - The research uses a type of quantitative research. This research was conducted using a questionnaire that sent an email to a public accounting firm to be filled in by auditors who work in public accounting firms registered with the Ministry of Finance, namely 448 Public Accounting Firms (KAP). From the distribution of these questionnaires, 119 Public Accounting Firms (KAP) located on the island of Java were willing to provide answers. Of the 50 Public Accounting Firms, 30 auditors filled out the questionnaire with the provisions of 1 questionnaire given with 30 questions. To get the results of this study, researchers used Partial Least Square SEM version 3.0.</p> <p><b>Findings</b> - The results of this study found that Auditor Competence has a positive and statistically significant effect on audit judgment, and Independence has a positive but statistically insignificant effect on audit judgment, As for other findings, audit fees weaken the relationship Auditor Competence and audit judgment, and audit fees strengthen the relationship Independence and audit judgment.</p> <p><b>Research limitations/implications</b> - This study focuses on the factors that influence audit judgment. This study adds audit fees as a moderating variable and to the best of the author's knowledge, the author believes that this study presents the latest evidence of audit fees as a moderating variable focused on auditors who work in public accounting firms registered with the Ministry of Finance.</p>
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## INTRODUCTION

Public Accountants are public accounting services used in economic decision-making and have a broad influence in the era of globalization which has an important role in supporting a healthy and efficient national economy. The services of public accountants who work in public accounting offices are very much needed to assess whether a company's financial statements have been presented fairly and can be accounted for. In conducting an audit of financial statements, auditors provide an opinion on their fairness, judgment is needed during the audit

process by complying with Accounting Standards and ensuring the integrity and accuracy of the financial statement information presented. Audit Judgment is a personal consideration or the auditor's point of view in responding to information that affects the documentation of evidence and the auditor's opinion decision making on the financial statements of an entity (Azizah & Pratono, 2020).

In 2018, there was a case of 14 bank burglaries that dragged the name of PT Sunprima Nusantara Pembiayaan or SNP Finance which involved the Public Accounting Firm (KAP) Satrio, Bing, Eny, and colleagues affiliated with KAP Delloite. The Financial Services Authority (OJK) assessed that the public accountants involved in the case had committed serious violations according to POJK Number 13/POJK03/2017, one of which was because the public accountant had given an opinion that did not reflect the actual condition of the company. According to International Standard on Auditing (ISA) 700 paragraph 16, an Unmodified Opinion can be issued by the KAP auditor when the auditor concludes that the financial statements are prepared in all material respects, in accordance with the applicable financial reporting framework. To formulate the opinion, the auditor must certainly go through a series of audit procedures involving his/her professional judgment. An audit process will indeed not be able to provide absolute certainty related to the existing limitations. However, the most important thing here is how the auditor provides a mature professional judgment during the audit process to achieve good audit quality (Faisal, Sari, et al., 2023).

Quoting Tuanakotta (2010) in his book entitled *Critical Thinking in Auditing* by taking a free translation from the American Philosophical Association (1990) which provides several ideal indicators of a critical thinker, namely: having a habit of always being curious, having adequate information, being careful in making judgments, being willing to reconsider, and diligently seeking relevant information. Several of these indicators illustrate the importance of a critical attitude in thinking in the auditor profession and explain two familiar concepts in the world of the audit profession: professional skepticism and professional judgment or translated by Tuanakotta as professional wisdom. Learning from what happened in the SNP Finance case, it is indeed very important for an auditor to continue to hone his/her ability to think critically so that he/she can make mature professional judgments and produce good audit quality (Faisal & Sari, 2018).

Audit judgment is a consideration in responding to accounting information that influences the auditor's decision-making on an entity's financial statements (Jusmatang, 2023). There are several factors from within an auditor, resulting in a basis for auditor assessment. As research conducted (Jusmatang, 2023; Muslim et al., 2018; Siregar & Fadjarenie, 2011) found that Competence has a positive effect on Audit Judgment. Having knowledge and experience makes auditors better at giving judgments on an entity's financial statements (Faisal, Indriyani, et al., 2023).

Independence is also thought to be one of the factors that influences audit judgment. Auditors are prohibited from siding with anyone, either the entity being audited or parties who have an interest in the financial statements when stating their judgments (Azizah & Pratono, 2020). So in his research (Gunawan & Napsiah, 2024) stated that Independence is something that has a positive effect on Audit Judgment, namely the higher the independence character of an auditor, the more accurate and precise the audit results. Meanwhile, in the study (Azizah & Pratono, 2020) it was stated that Independence has no effect on Audit Judgment, the study indicated that the lower the level of independence of an auditor, the lower

the quality of the audit judgment results produced. Because basically auditors have an independent attitude, but the factors that cause independence have no effect on audit judgment. The purpose of this study is to determine and analyze the influence of Auditor Competence and Independence on Audit Judgment with Audit Fee as a moderating variable. This study is expected to provide information on Audit Judgment and provide benefits and can be used as a reference for further researchers and be useful in decision making.

## LITERATUR REVIEW

### *Audit Competence*

According to Ahmad et al. 2011 in the book (Selfani, 2024), Auditor Competence is the auditor's ability to apply the knowledge and experience he has in conducting audits so that the auditor can conduct audits carefully, precisely, intuitively and objectively. According to (Sipahutar et al., 2023) The explanation of the competence dimension is Experience and Knowledge. Experience is the experience possessed by an auditor in conducting audits of many different assignments, which have been carried out and also the length of time the auditor has been practicing his profession and can increase his knowledge regarding error detection. Meanwhile, Knowledge is the ability of the auditor or examining accountant to master the audit field (analysis of 25 company financial reports), knowledge is obtained through direct experience (considerations made in the past and feedback on performance) and indirect experience (education), academic education that the auditor has undergone influences his audit judgment

### *Independence*

According to (Purba & Umar, 2021) Independence is an important auditing standard because the opinion of an independent accountant aims to increase the credibility of the financial statements presented by management. If the accountant is not independent of his audit, then his opinion will not provide anything additional. Indicators of independence variables according to Oklivia 2014 in (Wulandari et al., 2022) First, Independence of program preparation is the auditor's freedom to control the selection of audit techniques and procedures and extend the application of auditors have the authority to compile and select audit techniques and procedures and the length of the audit process according to the needs of the audit process that will be carried out by the previous auditor. Second, Independence of work implementation is the auditor's freedom from pressure or influence that can affect the way they conduct audits. Auditors must have the freedom to plan and carry out audits in accordance with professional standards without interference from other parties. And, Independence of reporting is the auditor's freedom to control in conveying statements according to the results of their examination and expressing them in recommendations or opinions as a result of the auditor's examination. Auditors have the freedom and authority without intervention in conveying audit opinions, the reporting results will be presented as the audit results that have been carried out by the auditor.

## *Audit Fee*

According to (Utama et al., 2022) Audit Fee is the amount of Fee that must be paid by the client without harming the opinion given by the auditor. There are several factors that affect the independence and competence of external auditors, one of which is the Audit Fee. The problem of dependence on audit fees received by external auditors has been a problem for quite a long time. Dependence can cause companies to influence external auditors to provide opinions that are not in accordance with the quality of the company's actual financial statements. Audit Fees consist of 3 dimensions according to Sarira, 2018 in (Sipahutar et al., 2023). The explanation of the audit fee dimensions is that Audit Risk is one of the important factors in determining the amount of audit fees by KAP. Audit risk is the risk that arises because auditors unknowingly modify their opinions as they should, on financial statements that contain material misstatements. Second, Service Complexity, In relation to audit work, the amount of audit fees varies because it depends on several audit assignments, such as the size of the client company, the complexity of audit services, audit risk, and so on. Third, Skill Level is one of the important aspects in doing a particular job or task. It reflects where a person has the knowledge, skills, and experience needed to carry out a job effectively and efficiently. Fourth, Fee Structure (KAP fee structure) refers to the pattern or scheme used by a Public Accounting Firm (KAP) or accounting firm to determine the cost of audit services or other services provided to clients. The audit service rates set out in the fee structure must be transparent and understandable to the client.

## *Hypotheses Development*

Auditor competence is a knowledge that an auditor must have about the business that is used as a frame of reference when carrying out Audit Judgment, because in the Auditor Competency standard there are aspects of knowledge, expertise, and the personal attitude of the auditor himself. There are no standards governing Audit Judgment so that high knowledge and a lot of experience are needed to make a good judgment. The higher the knowledge the auditor has and the more experience the auditor has, the better the auditor will be in making Audit Judgment (Muslim et al., 2018). Based on this explanation, the researchers took the hypothesis, namely:

**H<sub>1</sub> : Auditor competence has a positive effect on Audit Judgment**

Independence is the auditor's ability to consider facts and express his opinion objectively without influence from other parties who have an interest. In accordance with SPAP, the second general standard regarding independence states "In all matters relating to the engagement, independence is a mental attitude that must be owned and maintained by the auditor". In making Judgment, an auditor must not take sides in any interest related to financial statements, with independence, the auditor will be able to make the right decisions according to the requests of users of the company's financial statements (Azizah & Pratono, 2020). If the accountant is not independent from the audit, then his opinion will not provide any addition. This research is in line with (Gunawan & Napsiah, 2024) which states that Independence has a positive effect on Audit Judgment, which means that the higher the independence of the auditor, the more accurate the resulting audit judgment will be. Based on

this explanation, the researchers took the hypothesis, namely:

**H<sub>2</sub> : Independence has a positive effect on Audit Judgment**

Audit Judgment is the auditor's policy in determining the opinion on the audit results. Making an audit judgment requires sufficient technical expertise and training as an auditor. An auditor must have high competence so that he can produce the right audit judgment. An auditor who has good knowledge and experience will more easily understand the client's audit environment which will affect his audit judgment (Sipahutar et al., 2023). There are those who argue that the audit fee provided by the client will affect the quality of an auditor's judgment of his client. The amount of fee given to the auditor depends on the complexity of the service or task provided, the level of risk of the assignment received, the level of expertise required in carrying out these services, and other professional considerations (Safi'i & Jayanto, 2015). This statement is in line with research conducted (Jusmatang, 2023) which states that Auditor Competence has a positive effect on Audit Judgment. It can be concluded that audit fees strengthen the relationship Auditor Competence on Audit Judgment.

**H<sub>3</sub> : Audit Fee strengthens the effect of Auditor Competence on Audit Judgment**

Audit Judgment as a policy in determining the auditor's opinion regarding the audit results which refers to the formation of an opinion or opinion regarding objects or events (Korompis & Latjandu, 2017). An auditor must be independent, namely an attitude that does not favor the interests of anyone in carrying out the examination of financial statements prepared by management. An auditor is required to consistently maintain his independence in responding to various pressures from superiors or clients. Auditors who receive large audit fees can feel dependent on clients and are afraid of losing clients, thus disrupting the independence of the auditors (Safi'i & Jayanto, 2015). This statement is supported by research conducted (Gunawan & Napsiah, 2024) which states that Independence has a positive effect on Audit Judgment. It can be concluded that audit fees strengthen the relationship independence and audit judgment in line with research (Eny & Mappanyukki, 2020).

**H<sub>4</sub> : Audit Fee strengthens the influence of Independence on Audit Judgment**

## RESEARCH METHOD

The population of this study are auditors who work in public accounting firms registered with the Ministry of Finance. The research sample is internal auditors, external auditors and government auditors who work in public accounting firms. In this study using Random sampling. Random sampling is the simplest sampling procedure that is carried out fairly, meaning that each unit has the same opportunity to be selected (Sumargo, 2020). The variables used in this study are as follows:



**Table 1. Pengukuran Variabel**

Type	Variable	Dimension	Source
Independent Variables	Audit Competence	1. Experience 2. Knowledge	(Sukmawati & Faisal, 2016)
	Independence	1. Independence of Program Preparation 2. Independence of Work Implementation 3. Independence of Reporting	(Wulandari et al., 2022)
Dependent Variables	Audit Judgment	1. Materiality Level 2. Audit Risk Level 3. Going Concern	(Sipahutar et al., 2023)
Moderation Variables	Audit Fee	1. Audit Risk 2. Complexity of Services 3. Level of Expertise 4. Fee Structure	(Sipahutar et al., 2023)

The data analysis method used in this study was the Partial Least Square (PLS) methodology. PLS is a structural equation modeling (SEM) solution method that is better suited for this study than other SEM approaches. PLS-SEM does not require the assumption of multivariate normal distribution and can be used with smaller sample sizes. The method is flexible in its use as it can utilize both reflective and formative indicators, providing greater flexibility. Thus, PLS-SEM is more practical and efficient in research contexts that have limited resources and focus on exploring variable relationships. With the following equation, there are two test models: Model 1 is a novel test, while Model 2 is a non-novel test:

$$AJ = \beta_0 + \beta_1 AC + \beta_2 IP + \beta_3 AC * AF + \beta_4 IP * AF + \varepsilon$$

## RESULTS

### *Respondent Demographics*

A total of 448 Public Accounting Firms registered with the OJK, 119 Public Accounting Firms located on the island of Java, and 50 Questionnaires distributed to Public Accounting Firms (KAP). With 19 male and 11 female respondents, the majority of respondents were between 26 and 36 years old. Of these, 3 people have bachelor's degrees, 7 people have master's degrees, and people have successfully completed PhD programs. In addition to respondents who have been in their current position for more than 5 years, their position levels include Senior Auditor Staff, Audit Supervisor, Auditor Manager, and Junior Auditor.

### *Convergent Validity and Reliability Testing*

There are two criteria to assess whether the outer model (measurement model) meets the convergent validity requirements for reflective constructs, namely outer loading > 0.7, and

average variance extracted (AVE)> 0.5, then the items in the variable are considered to have sufficient convergent validity (Hair, J. F., C. et al., 2011). However, in some cases, the loading requirement above 0.7 is often not met, especially for newly developed questionnaires. Therefore, loading between 0.40 - 0.70 must still be considered and maintained (Ghozali, 2016). Based on the results of data processing, the results of convergent validity are obtained with factor loading values.

## The Hypothesis Test

Suming that Audit Fee are the moderators, the test employs a moderated regression analysis. The claim is that in order to attain high-quality Audit Judgment, Audit Competence and Independence. Therefore, Audit Fee cannot be independent variables on their own; Rather, they only work in conjunction with other independent variables, such as Audit Competence and Independence.

**Table 2. T test results (Individual)**

$$AJ = \beta_0 + \beta_1 AC + \beta_2 IP + \beta_3 AC * AF + \beta_4 IP * AF + \varepsilon$$

Variable	Prediction	Model 1 (without novelty)	
		Original Sample (O)	P- Values
AC -> AJ	+	0.579	0.009
IP -> AJ	+	0.089	0.713
AC*AF -> AJ	+	-0.170	0.507
IP*AF -> AJ	+	0.362	0.230
R-squared		0.726	
Adjusted R- squared		0.669	

Significance Level \*0.05

Source: SmartPLS Data Processing Results

Caption: AJ = Audit Judgment, AC= Auditor Competence, IP= Independence, AF = Audit Fee

## DISCUSSIONS

### Auditor Competence has a significant positive effect on Audit Judgment

This study shows that Auditor Competence has an important role in Audit Judgment. This is in line with research (Sipahutar et al., 2023). Thus, this study is a very interesting topic to discuss. These results state that the higher the auditor's competence, the higher the audit judgment will be. Having knowledge and understanding of accounting, business, and auditing makes auditors better at assessing the entity's financial statements. The auditor's competence in carrying it out can influence the auditor in making an assessment, in audit standards, auditors are required to have competence in providing professional services, and auditors must always maintain and maintain their competence by always following the Continuing Professional Training (PPL) provided by the association. Because competency indicators consist of training, experience, knowledge. It can also be argued that Internal, External and

Government Auditors who work in Public Accounting Firms have a good level of competence, it will be easier to produce good audit judgments. Internal, External and Government Auditors working in Public Accounting Firms have good competence and are in accordance with their duties and jobs and will be able to work well, master every aspect of their work, and interact in their duties and obligations. Research shows that auditor competence has a significant positive effect on audit judgment. Competent auditors tend to have the ability to make more informed and accurate decisions in the audit process. Theoretically, this is supported by cognitive theory which emphasizes the importance of knowledge and skills in decision making. Empirical studies by (Setiadarma & Kurniawati, 2024) support that competent auditors are better able to assess audit situations properly.

### **Independence has a positive but insignificant effect on Audit Judgment**

This study shows that Independence has an important role in audit judgment. This is in line with research (Azizah & Pratono, 2020). Thus, this study is a very interesting topic to discuss, the higher the independence character of an auditor, the more accurate and precise the audit results will be. Which means that if the Auditor has a good level of Independence, it will be easier to produce a good audit judgment. Therefore, an independent auditor is an auditor who does not pay attention to the nature of kinship or kinship with the client. This is because an independent auditor will not be influenced by any party and will assess the evidence objectively so that it will affect the assessment taken by the auditor. It can also be argued that Internal, External and Government auditors who work in Public Accounting Firms with a good level of Independence will find it easier to produce good audit judgments. Research shows that auditor independence has a positive and insignificant effect on audit judgment. This may be because auditors who feel independent can still be influenced by other factors such as task complexity and compliance pressure. Cognitive theory and professional skepticism theory can explain that although independence is important, other factors also play an important role in audit decision making. The study by (Setiadarma & Kurniawati, 2024) supports that independence and professional skepticism each have a significant positive effect on audit judgment, while auditor competence and task complexity have no significant effect.

### **Audit Fee does not moderate the relationship Auditor Competence and Audit Judgment**

High audit fees can generally increase the auditor's competence and consideration in conducting an audit. However, in reality, the results of this study state that audit fees can weaken the influence of competence on audit considerations, meaning that high audit fees at a public accounting firm will reduce the competence and audit consideration of an auditor. This means that high audit fees at KAP will reduce the competence and audit judgment of an auditor. The decline in audit judgment and competence is caused by strict audit fees. Where the audit judgment causes the workload faced by the auditor to be high. Tight audit fees will cause heavy pressure for the auditor in carrying out audit procedures so that it will have an impact on the resulting auditor judgment. Audit fees cannot act as a moderating variable, because if an auditor has a high level of competence and is also offered a high audit fee, then the competence of the auditor will be lost because of the high audit fee offer, so that the audit fee weakens the relationship competence and audit judgment. The decline in audit judgment and competence due to strict audit fees. Where the audit judgment causes the workload faced by the auditor to be high. Tight audit costs will cause heavy pressure for auditors in carrying



out audit procedures, which will have an impact on the resulting auditor judgment. Research shows that audit fees do not moderate the relationship between auditor competence and audit judgment. This may be because competent auditors can still make accurate decisions without being influenced by the amount of audit fees. Cognitive theory and professional skepticism theory support that auditor competence has more influence on audit judgment than economic factors such as audit fees. A study by (Silfiani & Purwasih, 2024) also found that audit fees do not affect the relationship between auditor competence and audit quality.

## **Audit Fee Moderates the Relationship Independence and Audit Judgment**

This study also shows that the audit fee variable moderates the effect of independence on audit judgment. Thus, the fourth hypothesis (H4) is accepted, which means that the amount of audit fees can strengthen the effect of independence on audit judgment. High independence will result in accurate audit judgment. With audit fees, auditors will be better able to maintain their independence, resulting in more accurate audit judgments. An auditor does not easily maintain their independence when faced with difficult decisions. Auditors usually face pressure from clients in various decisions. If the auditor cannot cope with pressure, such as personal, emotional, or financial pressure, the auditor's independence will decrease, which will affect his or her judgment. In addition, the fees paid to the auditor can interfere with the auditor's independence, which in turn can have an impact on decision making. Thus, the findings of this study provide an understanding that audit fees can strengthen the effect of auditor independence on audit judgment. Analysis of external and internal factors can help explain how auditors interact when making decisions. The audit process that considers the interaction of variables that affect audit judgment, such as independence, and audit fees, is expected to help practitioners resolve and reduce unhealthy practices. Research on factors that affect audit judgment has been conducted with various findings, both consistent and inconsistent, so it can be said to be saturated. In addition to adding variables, it is recommended for further researchers to conduct mapping and meta-analysis to find out which variables have the most influence on auditor judgment.

Research shows that audit fees moderate the relationship between auditor independence and audit judgment. Auditors who feel independent tend to make better audit judgments, but the amount of audit fees can affect their level of independence. Cognitive theory and professional skepticism theory support that auditors who feel free from financial pressure tend to be more objective in their audits. A study by (Murdiansyah et al., 2021) found that audit fees strengthen the effect of auditor independence on audit quality, so that auditors who feel independent and get appropriate audit fees tend to make better audit judgments.

## **CONCLUSIONS**

(1) Auditor Competence has a significant positive effect on Audit Judgment. The results of the study show that the higher the Auditor Competence possessed by an auditor, the easier it will be to produce a good audit assessment. (2) Independence has a positive but insignificant effect on Audit Judgment. Which means that if the Auditor has a good level of Independence, it will be easier to produce a good audit judgment. (3) Audit Fees cannot moderate the effect of Auditor Competence on audit judgment. This means that high audit fees at a public accounting firm will reduce the competence and audit considerations of an auditor. (4) Audit fees can moderate the effect of Independence on audit judgment. High independence will

produce accurate audit judgment. With audit fees, auditors will be better able to maintain their independence, resulting in more accurate audit judgments.

## **Theoretical Implications**

This study aims to provide theoretical contributions by examining the relationship variables such as Auditor Competence and Independence on audit judgment. The results of this study are expected to add to the existing academic literature and assist in developing a more comprehensive theoretical model to understand audit practices. This includes how audit judgments are carried out by auditors working in public accounting firms (KAP).

## **Managerial Implications**

Auditors must be very careful in making audit judgments because these decisions can have a major impact on the company being audited, especially from a managerial perspective. The audit process must be conducted independently, objectively, and professionally to provide stakeholders with reliable financial information. Auditors need to ensure that all audit decisions and conclusions are based on sufficient evidence and performed with high integrity. In addition, it is important for auditors to communicate effectively with company management and other stakeholders, communicate audit findings clearly, and discuss the managerial impact of audit judgments transparently.

## **Policy Implications**

The results of this study can support regulators and governments in strengthening oversight, improving financial reporting quality, and creating a fairer business environment with integrity. Collaboration between regulators, governments, and auditors is essential to effectively utilize audit research findings to achieve these goals.

## **Limitations**

The limitation of this study lies in the data collection method, where all research variables such as competence, task complexity, and work experience on audit judgment with audit fees as moderating variables are measured through questionnaires. So that the data obtained is the respondent's perception. Respondents who fill out the questionnaire via email do not get guidance in filling out, so there is a possibility of subjectivity in answering questionnaire questions. To reduce the limitations of data collection through questionnaires, it is recommended to conduct validity and reliability tests, test the questionnaire on a small group of respondents, and provide clear filling guidelines.

## **Suggestion**

For future researchers, it is recommended to create clusters which include grouping based on the year of establishment of the Public Accounting Firm (KAP), the number of auditors in each KAP outside Java and add independent variables such as auditor age, because age factors can affect the results of auditor judgment. In addition, it is also recommended to add variations to the respondent criteria.

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