

The Effect of Professional Ethics, Locus of Control, and Auditor Expertise on Audit Judgement

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none">○ Audit Judgement,○ Locus of Control,○ Professional Ethics,○ Auditor Expertise	<p>Purpose – This study aims to astudy, analyze and obtain empirical evidence regarding how professional ethics, locus of control, and auditor expertise influence audit judgement.</p> <p>Design/methodology/approach – This research uses quantitative research methods, using primary data collected from population of 30 Office of Public Accountant, including companies/agencies that work as internal auditors or external auditors. This data analysis was carried out using Partial Least Square (PLS) software with Moderated Regression Analysis.</p> <p>Findings – This study has the result that professional ethics significantly influences audit judgement and locus of control does not significantly influence audit judgement, then auditor expertise does not significantly influence audit judgement.</p> <p>Research limitations/implications – There are several limitations in this study that should be considered when explaining the results. First, the sample size is limited to 38 internal auditors and external auditors working at Office of Public Accountant, including agencies/companies which may not fully represent the general auditor population. This may limit the generalizability of the findings of this study. Second, this study uses a survey method with a questionnaire as a data collection tool, which may be prone to respondent bias, such as desirable social bias or inaccuracy in filling out the questionnaire. Third, this study only considered three main variables, namely professional ethics, locus of control, and auditor expertise, so other factors that might affect audit judgment, such as time pressure, work experience, or organizational culture, were not analyzed in depth. Therefore, the implications for future research need to be interpreted with caution and serve as a basis for further research that includes a wider sample, additional variables, as well as more diverse methodological approaches.</p>
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INTRODUCTION

A Public Accountant is a professional who cannot be separated from various challenges in the financial world while carrying out his duties. In their work, auditors are often faced with conditions that require the use of audit judgement to evaluate audit evidence and provide an appropriate opinion. Audit judgement is a professional judgement used by auditos to determine the level of significance of an audit problem or the level of materiality (Rai, 2008). Various accounting scandals have shaken public confidence ih the audit profession, one of which is the Wirecard scandal in 2020. This case exposed weaknesses in the supervision and audit process of large companies, which led to huge losses for companies, which led to huge losses for investors and decline in public confidence in the financial sector. The scandal emphasized the importance

of maintaining the integrity of financial statements and improving oversight of company operations (Simbolon, 2024).

In Indonesia, the SNP Finance case in 2018 also became a highlight regarding the importance of audit judgement quality in protecting the public interest. Based on report by (CNN Indonesia, 2018) two public accountants, Marlinna and Merliyana Syamsul, who audited the financial statement of PT Sunprima Nusantara Pembiayaan (SNP). Finance, have been sanctioned by the Indonesia Ministry of Finance. They were charged with violating professional auditing standards from 2012 to 2016, including lacking adequate information system controls and lacking sufficient audit evidence of consumer financial receivables. The administrative sanctions include a 12-month restriction on audit services from September 16, 2018 to September 15, 2019. In addition, Deloitte Indonesia was penalized for improving their public accountant supervision system. SNP finance had its operations suspended on May, 14 2018. If they do not meet the set requirements, OJK may revoke their business license in November 2018. This case raises public doubts about the quality of audit judgement produced by auditors. In situations like this, the auditor's ability to produce accurate and reliable audit judgements becomes even more crucial.

Various factors that affect the quality of audit judgement have been the focus of research in the field of auditing. One of the main factors is professional ethics, which serves as an important moral foundation for auditors in every decision making. According to (Ludigdo, 2006), professional ethics provide guidance to improve the organizational climate, direct organizational behavior, determine business status, and institutionalize moral values as part of the corporate culture. In addition, locus of control is also a significant factor influencing auditors. The locus of control reflects individuals' beliefs regarding the extent to which they can control what happens in their lives. (Azizah & Pratono, 2020) stated that auditors with a high locus of control tend to be more accurate in making audit judgements. The greater the internal locus of control auditor has, the better his ability to make decisions. Auditors with high internal locus of control can control themselves, take responsibility, and remain calm and brave in the face of pressure, so they are less likely to make mistakes in audit judgements (Retnowati, 2009).

Another factor that also plays an important role is auditor expertise. According to (Artha et al., 2014) auditor expertise includes the ability and knowledge of the audit world obtained through formal education and practical experience. (Adryani et al., 2019) explains that auditor expertise involves various aspects, such as designing examinations, implementing audit plans, documenting work, preparing audit reports, and presenting examination results. These skills can be improved through formal education, training, and certification. Competent auditors must understand Financial Accounting Standard, Public Accountant Professional Standards, and accounting and auditing processes. With this expertise, auditors are able to detect client fraud, expand testing of audit evidence, and produce more accurate audit judgements (Vincent & Osesoga, 2019).

Although previous studies have studied the factors that influence audit judgment separately, there are still inconsistencies in research results and a lack of understanding regarding the simultaneous interaction between professional ethics, locus of control, and auditor expertise on audit judgment. This study aims to analyze the effect of these three factors on audit judgment, with the hope of contributing both in terms of theory and practice for the development of the audit profession.

This study has fundamental differences compared to previous research by (Berliana et al., 2019) which used the variables of professional ethics and auditor experience and involved 38 auditors from the Public Accounting Firm in Bandung. In this study, the variables used were

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expanded by adding locus of control and auditor expertise to provide a deeper understanding of the factors that influence audit judgment. The locus of the control variable is carried out because this variable represents an individual's personality that affects how a person manages responsibilities and makes decisions. Auditors with an internal locus of control tend to believe more in their own abilities and efforts, which has the potential to produce more accurate audit judgments. In addition, the auditor expertise variable is also added because auditors' technical expertise and experience directly affect their ability to identify, analyze, and evaluate audit risks. Auditors who have a high level of expertise tend to make higher quality audit judgments that are in accordance with professional standards. This study also has a wider scope of objects, involving internal and external auditors who work at KAP and companies or agencies in various regions, so that the research results are expected to be more representative and relevant to real conditions.

LITERATUR REVIEW

Attribution theory

Attribution theory, according to Fritz Heider, is an theory that explains behavior. Attribution is the process of seeking answers to the question or problem of what causes the behavior of others or oneself. Attribution is a causal analysis, or an interpretation of the reasons why an event shows certain symptoms. However, attribution theory means our attempt to understand the reasons behind the behavior of others, and sometimes ourselves (Samsuar, 2019). Reasearchers use attribution theory because attribution theory is a psychological theory that helps understand how people provide meaning or explanations for their own or other people's behavior. In the context of audit judgement, this theory provides a conceptual basis for how an auditor's characteristics, suc as professional ethics, locus of control, and auditor expertise, can influence their professional decision-making process.

Professional ethics

Professional ethics are personal and professional ethical beliefs, attitudes, and behavior as an integral part of one's attitude in life as a person and as a professional (Marzuki, 2017). Professional ethics cover the attitudes standard of each member of the profession which are made to be practical and realistic, but as idealistic as possible in practice. According to (Hasibuan, 2017) ethics requires an attitude of thinking rationally, thinking based on methods that are recognized as correct, and systematic in carrying out its practices, so ethics is said to be a science. Professional ethics can also include values, principles and moral norms that guide professionals, especially auditors, to produce appropriate and responsible audit judgement.

An auditor in the decision-making process usually considers various rational factors based on an understanding of applicable ethics. In the context of auditing, the decisions taken must be fair and the actions taken must reflect the truth and describe the actual situation (Hery, 2016). Research by (Mudjiyanto, 2015) found that individuals with high levels of ethics can recognize situations that contain ethical problems, allowing them to make the right decisions or actions.

Locus of Control

According to (Rotter, 1996) locus of control is an idea that explains how individuals believe about how much they can control events in their lives. Locus of control is an individual's belief about the extent to which their attitude affects what happens to them. The locus of control variable measured by 2 dimensions, namely internal locus of control and external locus of control (Rotter, 1996) (Rachman, 2022) explains that individuals with internal locus of control believe that they

have power over what happens to them, while individuals with external locus of control believe that something that happens to them happens because of factors that they do not expect, such as luck.

(Millet, 2005) revealed that the auditor's behavior in conflict situations is influenced by his locus of control character. In the context of auditing, locus of control helps auditor to overcome the challenges of the work environment and complete their tasks. Research by (Sari & Ruhiyat, 2017) shows that the higher the level of locus of control possessed by an auditor, the better the audit judgement that the auditor can produce.

Auditor Expertise

Expertise (skill) is a view that shows the ability possessed by an auditor when carrying out the audit process, to achieve the objectives of audit implementation (Mustamin et al., 2022). (Rai, 2008) states that the skill that must be possessed by auditors are expertise in conducting interviews, the ability to read quickly and precisely, data search skills, computer skills, and also the ability to write and present reports properly. Meanwhile, (Karini et al., 2024) explained that auditors must use their professional skills during the process of carrying out audits to reporting activities carefully and thoroughly.

Audit Judgement

Audit judgement is the auditor's decision, which can also be interpreted as the most important factor in determining the level of materiality or the importance of a problem (Rai, 2008). Audit judgement is a decision taken by the auditor in providing an opinion of the audit results, which is based on the formation of ideas, opinions, or estimates regarding an object, event, condition, or other event (Jamilah et al., 2007). Understanding the auditor's judgement procedures can create ways to assist the auditor in assessing audit evidence (Mock & Turner, 1999). The audit judgement process relies on a continuous flow of information, which can influence the choice and manner in which the decision is made. In (Gracea et al., 2017) it was found that the judgement made by auditors will be more accurate and precise if the expertise possessed by the auditors is getting better.

Hypotheses development

Professional ethics is a person's behavior or attitude based on applicable ethical principles. Ethics include norms and values that become benchmarks in daily behavior. Professional ethics are the moral standards of professionals and are objective, not subjective. The ability to make decisions and the courage to take responsibility for the actions taken, act, make decisions, have skills and abilities (Akbar & Kuntadi, 2024) (Amelia, 2014) in (Fernandes & Dewi, 2021) shows that professional ethics has a positive effect on audit judgment. This is because ethics focuses on the actions of auditors in carrying out their duties as individuals, not on their considerations, and simply the decisions made by auditors only follow the wishes of their clients (Galeh et al, 2014). Based on the theoretical review and also previous research conducted by researchers. Then the researcher takes the hypothesis, namely:

H₁: Professional ethics has a positive effect on audit judgement.

Research conducted by (Ariani & Hasnawati, 2018) has the result that locus of control has a positive significant effect on audit judgement. This is supported by (Raiyani & Saputra, 2014) which shows that the locus of control variable has a significant effect on audit judgement. (Islamieh, 2019) in (Azizah & Pratono, 2020) states that having a higher locus of control allows

auditors to make more accurate judgement. Auditors with high management skills can cope with stress and have a better work environment. (Retnowati, 2019) asserts that the higher the auditor's locus of control, the better the audit judgement ability, because the auditor has greater control over himself, is more responsible, courageous, and less afraid to give his audit opinion. Auditors with a high locus of control tend to be more confident, and under less pressure to make important decisions. This gives them control and confidence in the decisions they make, allowing them to provide more accurate and reliable audit judgement and opinions. Based on the theoretical review and also previous research, then the researcher takes the hypothesis, namely:

H₂: Locus of control has a positive effect on audit judgement.

Auditor expertise is expertise in entering the audit field, auditors must have good and sufficient skills to carry out their duties properly and identify errors that can affect judgement. In research conducted by (Vincent & Osesoga, 2019) auditor expertise has a significant effect on audit judgement. This proves that if auditors understand Financial Accounting Standards and Public Accountant Professional Standards and master the accounting and auditing process, auditors will be more skilled and able to assess the adequacy of evidence and expand the review of audit evidence and make the resulting testing decisions more accurate. So it can be concluded that the more professional and auditor the more accurate his audit judgement will be. Based on the theoretical review and previous research, then the researcher takes the hypothesis, namely:

H₃: Audit expertise has a positive effect on audit judgement

RESEARCH METHOD

This study aims to examine the effect of professional ethics, locus of control, and auditor expertise as independent variables on audit judgement as the dependent variable. This research uses a quantitative method with a correlational study approach to identify significant relationships between the variables studied (Sekaran, 2009). The research population is 30 internal and external auditors who work in public accounting firms and companies or agencies in various regions of Indonesia.

The research sample amounted to 30 respondents, which was determined based on the minimum criteria for PLS-SEM analysis according to (Hair et al., 2014) which states that the minimum sample size is 10 times the largest number of structural paths leading to a particular construct. The data collected in this study are primary data. Primary data refers to information obtained directly from the source, without going through intermediaries. In this research, the data collection method is applied through a survey using a questionnaire (Rahim & NR, 2024)

Data collection uses non-probability sampling techniques with purposive sampling method, where respondents are selected based on one of the criteria, namely working as internal or external auditors. Although the non-probability sampling method has limitations in terms of generalizing the research results, this method was chosen due to limited access to the auditor population which is spread across various regions.

Table 1. Variabel Measurement

Type	Variable	Dimension	Source
Independent Variables	Professional Ethics	<ol style="list-style-type: none"> 1. Professional responsibility 2. Public Interest 3. Integrity 4. Objectivity 5. Competence and professional prudence 6. Confidentiality 7. Professional behavior 8. Technical standards 	Murni, 2020
	Locus of Control	<ol style="list-style-type: none"> 1. Locus of Control Internal 2. Locus of Control external 	Ariani & Hasnawati, 2019
	Auditor Expertise	<ol style="list-style-type: none"> 1. Knowledge 2. Ability 3. Certification 	Vincent & Osesoga, 2019
Dependent Variables	Audit Judgement	<ol style="list-style-type: none"> 1. Materiality Level 2. Audit Risk Level 3. Going Concern 	Lie, 2024

This research uses the Partial Least Square (PLS) method, an approach in Structural Equation Modeling (SEM) that is flexible because it does not require the assumption of normal distribution of data and is free from multicollinearity between dependent variables (Ghozali, 2016). PLS was chosen because it is able to explain the relationship between latent variables while confirming the theory and supports the analysis of complex research model. The following is the linear equation model in the regression in this study:

$$AJ = \beta_0 + \beta_1 PE + \beta_2 LOC + \beta_3 AE + \varepsilon$$

RESULTS

Respondent demographics

Of the 30 respondents who participated, the majority were aged 20-30 years (93%) with a dominance of internal auditors, as many as 21 people (70%). The gender composition shows that most respondents are female (73%). This demographic data is important to understand the characteristics of the sample and potential bias in the interpretation of the results

Normality Testing, Convergent Validaty and Reability Testing

Fundamental analysis assumes normally distributed data, which is fulfilled is the skewness value is within the range of 1.96 at a significance level of 0.05 (Hair et al., 2018). Based on the test results, the data is declared normal because the skewness value for each variable is less than 1.96. The results of data processing also show that all indicators and dimensions form latent variables with a loading factor value > 0.7 and AVE > 0.5, thus meeting the criteria for convergent validity

(Hair et al., 2018). In addition, the reability test shows the Cronbach's alpha and composite reability values on each variable are more than 0.7, which indicates data consistency. Thus, the assessment of the measurement model (outer model) confirms that all dimension nd indicators are derived from latent variables.

The Hypothesis Test

This study uses the Partial Least Square (PLS) method to examine the relationship beetwen independent variables and audit judgement. The claim is that the higher the professional ethics, locus of control, and auditor expertise, the auditor can produce high quality audit judgements. The test findings for models (with and without novelty) are shown in the table:

Table 2. Research Model

Variables	Prediction	Original Sample (O)	P Values
EP-> AJ	+	0.396	0.032*
LOC -> AJ	+	-0.256	0.263
KA -> AJ	+	-0.014	0.957
R-squared			0,297
Adjusted R squared			0,196

Significance Level *0.05; **0.10

Source : SmartPLS Data Processing Results

Caption: PE : Professional Ethics ; LOC : Locus of Control; AE : Auditor Expertise;
AJ : Audit Judgement

Explanatory

R² is used to measure the extent to which variations in changes in independent variables affect the dependent variable, while the path coefficient value shows the level of significance in hyphothesis testing (Abdillah & Jogiyanto, 2015). R² results of more than 0,67 for endogenous variables in the structural model indicate a good influence of exogenous variables on endogenous variables. If the results are in the range of 0.33-0.67, the effect can be categorized as weak.

According to (Ghozali, 2018), adjusted R-Squared is used to measure how much variation in the dependent variable can be explained by the independent variable, while the rest is part of other variables not included in the model. The adjusted R-squared valus ranges form 0 into 1; the close to 1, the greater the ability of the independent variable to predict the dependent variable, and the closer to 0, the more limited the ability of the independent variable. If the adjusted R-squared value is equal to 0, the R² value is used.

DISCUSSION

Professional Ethics has a positive and significant effect by audit judgement.

This study shows that professional ethics play an important role in determining the quality of audit judgement. In accordance with the findinga in previous studies (Fernandes & Dewi, 2021; Akbar & Kuntad, 2024; Berlian et al., 2019) which also concluded that professional ethics has a significant positive effect on audit judgement. Professional ethics help auditors to make objective and independent audit decisions, which are very important in maintaining the integrity and quality of audit results. Auditors who work in public accounting firms or agencies/companies

with a high level of professional ethics will find it easier to produce the right audit judgement.

Based on respondents responses, the professional responsibility indicator shows that auditors who are responsible for audit reports in accordance with applicable Financial Accounting Standards and are ready to correct the result of reports that require improvement can improve the quality of audit judgement. In the public interest indicator auditors are expected to prioritize the interests of clients and society by providing fair, transparent and responsible services.

Auditor with high integrity maintain correct principles, refuse tasks that conflict with standards, and put the public interest ahead of personal or organizational satisfaction. Auditors must also maintain the confidentiality of client information even after the working relationship ends, and only disclose information when required by law or with client permission. In conducting audits, auditors must follow applicable standards and may seek guidance from the Indonesian Accountants Code of Ethics Committee if they encounter unclear violations.

Locus of Control has a negative and insignificant effect on audit judgement.

The study shows that locus of control has a negative significant on audit judgement, which is contrary to the proposed hypothesis. This is in line with the findings in previous studies (Azizah & Pratono, 2020; Lie et al., 2024) who also concluded that locus of control has no effect on audit judgement. Locus of control is divide into two types, namely Internal locus of control and external locus of control (Rotter, 1996). Internal locus of control reflects the belief that individuals consider events in their lives to be the result of their efforts and actions, while external locus of control considers that events are influenced by external factors such as luck, destiny or fate (Faisal, Nopitasari, et al., 2023; Faisal, Yulivianti, et al., 2023).

The results of this study show that respondents tend to have an external locus of control, where they believe that their achievements are influenced by external factors that they cannot control. This can cause auditors to feel vulnerable to external influences, both from external pressure and unpredictable situations (Sari & Faisal, 2024). And, The insignificant relationship between locus of control and audit judgement can be explained by the results of this study which show that the organizational structure in public accounting firms generally follows a strict hierarchical system where decisions are often reviewed and approved by various levels of authority. These organizational characteristics may neglect individual control beliefs, as auditors must adhere to standard procedures and obtain approval from supervisors regardless of their personal locus of control orientation (Rahman & Chen, 2023). In cultures with high levels of uncertainty avoidance, auditors may feel compelled to rely on external sources of influence, such as authority figures or organizational norms, rather than making decisions independently (Hofstede, 2001). The formal review process and the need to obtain multiple approvals can potentially neutralize the influence of individual locus of control on audit judgement.

In addition, the highly regulated nature of the audit profession, with its emphasis on adherence to professional standards and firm methodology, may create an environment where personal control beliefs become less relevant in judgment formation. (IAPI, 2020) auditors must follow established protocols and standards regardless of their individual control orientation, which potentially explains why locus of control does not significantly influence audit judgement in this context (Patminingsih et al., 2023).

Auditor Expertise has a negative and insignificant effect on audit judgement.

This study shows that auditor expertise has a negative and insignificant effect on audit judgement. This finding is in line with the results of previous studies (Sanger, 2016; Ismunawan & Triyanto, 2020; Padilah & Asmilia, 2021) who also concluded that locus of control has no effect

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on audit judgement. According to (Sanger et al., 2016) auditor must allocate audit tasks according to their role in completing tasks and meeting the expectations of related parties, so that audits can be carried out effectively and efficiently.

The negative effect found in this study may be due to several factors, such as a mismatch between the auditor's level of expertise and the complexity of the audit task at hand, or the presence of external factors that influence the auditor's decision, such as pressure from the client or applicable regulations. Although auditors with high expertise are expected to provide more accurate judgements. This indicates that auditor expertise alone is not sufficient to ensure good audit judgement. But it needs to be supported by other factors such as professional ethics, objectivity, and independence in making audit judgement (Alviola et al., 2023).

CONSLUSION

(1) Professional Ethics has a positive and significant effect by audit judgement. (2) Locus of Control has a negative and insignificant effect on audit judgement. (3) Auditor Expertise has a negative and insignificant effect on audit judgement.

Theoretical implications

This study provides theoretical involvement by examining the relationship between variables such as professional ethics, locus of control, and auditor expertise on audit judgement. Through the results of this study, it can add to the academic literature and be used to develop a more comprehensive theoretical model in understanding audit practices by producing audit judgement on auditors who work in public accounting firms and companies/agencies.

Managerial implications

To produce quality audit judgements, improving professional ethics can be done through code of ethics training and implementing a transparent work culture. A good locus of control can also be built by providing motivation, as well as work environment that supports independent decision making. Meanwhile, improving auditor expertise can be done through training, certification, and mentoring. With these three aspects, auditors can make audit judgement that are more objective, accurate, and in accordance with standards, thereby increasing the credibility of financial statements and public trust.

Policy implications

The results of this study can help regulators and the government to improve the quality of audit reports, increase the expertise of auditors, increase good self-control for auditors which will have an impact on the resulting audit judgement.

Limitations

The limitation of this study is that all research variables, namely the variables of professional ethics, locus of control, and auditor expertise on audit judgement, are measured using a questionnaire via Instagram and whatsapp, were not guided in filling out. So there is a possibility of respondent objectivity to the questions asked in the questionnaires. In addition, the sample size used in this study is relatively limited, which may affect the generalizability of the findings. A small sample size may reduce the statistical power in analyzing relationships between variables, so the research findings may not be fully representative for the wider population.

Suggestion

For future researchers, suggestions that can be given regarding this research are expected to increase the number of variables to make it even more varied and use different research objects to be more focused and use more respondent criteria so that the research conducted is more detailed. The research should also involve a larger and more diverse sample size in order to produce more representative findings and strengthen the validity of the research results. In addition, the use of more varied data collection methods, such as interviews or direct observation, can provide a deeper understanding of the factors that influence audit judgment.

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