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The Effect of Independence, Self-Efficacy, and Obedience Pressure on Audit Judgment with Task Complexity as Moderating Variable

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ABSTRACT

The purpose of this study was to analyze the effect of independence, self-efficacy, and obedience pressure on audit judgment with task complexity as a moderating variable. This study uses primary data with a sample of auditors at the Auditorat Keuangan Negara 1 (AKN 1) at the Supreme Audit Agency of the Republic of Indonesia (BPK RI). This study determines the sample using purposive sampling method. Hypothesis testing carried out in this study used multiple linear regression analysis methods and Moderated Regression Analysis (MRA) with the SPSS 25.

Based on the results of the analysis, it can be concluded that independence, self-efficacy, and obedience pressure have a significant effect on audit judgment. The results also show that task complexity is not able to moderate the influence of independence, self-efficacy, and obedience pressure on audit judgment.

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INTRODUCTION

The public sector relies on institutional financial reports to acquire information about government financial management. These reports help explain the utilization of public funds and assess the performance of affiliated institutions, in accordance with Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies.

Government financial reporting, as guided by the Government Accounting Conceptual Framework (KKAP) in the Government Accounting Standards, serves the purpose of assessing accountability and supporting decision-making, whether economic, social, or political. To ensure the provision of quality information in the financial statements of government agencies, the involvement of external auditors is crucial. These auditors objectively evaluate the government's financial management system's performance.

Under Law Number 15 of 2006 concerning the Financial Audit Agency, BPK is designated as the responsible state institution for auditing the management of state finances. BPK upholds core values of independence, integrity, and professionalism. It is trusted to maintain integrity in examining state finances, promote transparency, and strengthen state institutions. The audit results and opinions of BPK are submitted to the DPR, DPD, and DPRD for appropriate follow-up according to their respective authorities.

During audits, it is not always feasible to examine all available evidence due to limitations, as identified by Jamilah et al. (2007). Consequently, auditors must be capable of making assumptions or audit judgments that aid in decision-making and evaluation. Thus, audit judgment is a crucial aspect that auditors must always be prepared to exercise.

Audit judgment involves the auditor's perception in responding to the received information regarding financial statements, influencing the dynamics and forming the basis for the auditor's opinion, as described by Drupadi and Sudana (2015). The auditor's perspective in handling information directly relates to audit responsibilities and risks. Hence, the ability to make sound judgments is paramount, as any errors discovered during the examination can have legal implications. The quality of audit judgment serves as an indicator of the auditor's performance in fulfilling their duties.

Auditors are influenced by various factors when forming audit judgments. Independence is a significant factor affecting the auditor's ability to exercise judgment. Independence entails maintaining an unbiased and intellectually honest stance, not being influenced or dominated by other parties, and objectively considering facts to express opinions. Upholding the principles of integrity and objectivity, as supported by Korompis and Latjandu

(2017) and Vincent and Osesoga (2019), plays a crucial role in audit judgment. However, Yuliyana and Waluyo (2018) present contrasting research that suggests auditor independence has no effect on audit judgment. Their study suggests that collaborative teamwork during audits, coupled with senior auditor review and supervision, allows for the correction of errors arising from the lack of auditor independence.

Another influential factor on audit judgment is self-efficacy. Self-efficacy refers to an individual's belief in their ability to perform tasks effectively, adapting their actions to achieve the desired level of performance, as explained by Mohd Iskandar and Sanusi (2011). In the context of audits, auditors with high self-efficacy are motivated to overcome obstacles and put forth the necessary effort, positively influencing their performance in providing judgment. Conversely, auditors with low self-efficacy tend to give up easily, thereby affecting the quality of their judgments. Research by Maghfirah and Rizal Yahya (2018) and Prasetya Muttiwijaya and Ariyanto (2019) supports the notion that auditors with high self-efficacy produce better judgments and exhibit improved performance. However, Karimullah and Yuyetta (2021) present differing findings that self-efficacy has no effect on audit judgment. Environmental variables can also influence audit judgment. Auditors often face the challenge of obedience pressure when applying.

Considering the background information and the findings of previous studies discussed earlier, researchers have identified a research gap characterized by inconsistent results regarding independence, self-efficacy, and obedience pressure. To address this gap, the researchers conducted a study that also incorporates task complexity as a moderating variable. Consequently, the researchers aim to test and reanalyze the research titled "The Effect of Independence, Self-Efficacy, and Obedience Pressure on Audit Judgment with Task Complexity as a Moderating Variable."

THEORY REVIEW

Attribution Theory

Attribution theory was first proposed by Fritz Heider in 1958 to describe the factors that trigger and motivate a person's behavior (Susandya, 2020). Motivation is based on internal factors and external factors. This study uses attribution theory because this theory can explain the process of variables that can affect the behavior of auditors when performing audit tasks and the resulting impact on the quality of audit judgment.

Social Cognitive Theory

Social cognitive theory was developed by Albert Bandura. This theory allows us to understand, predict, and modify human behavior through interactions between humans, behavior and the environment. In terms of auditing, this theory can explain the auditor's belief in carrying out tasks that require cognitive skills. By implementing cognitive mechanisms and improving strategies for problem solving, auditors gain confidence in their ability to complete an audit assignment.

Audit Judgment

Audit judgment is a consideration of the auditor's perception in responding to the information received about the financial statements that affect the dynamics in order to produce the basis for the auditor's opinion (Drupadi & Sudana, 2015). Audit judgment is very necessary because not all audit evidence is audited due to limitations (Jamilah et al., 2007). Given the limited information and data received, the auditor must be able to make judgments used in decision making and evaluation. In this case, judgment is used to determine audit risk, determine the amount of evidence, and select audit evidence.

Independence

Independence is the attitude expected of an auditor who is impartial, not influenced by other parties and has no interest in carrying out his duties which is contrary to the principles of integrity and objectivity (Korompis & Latjandu, 2017). In carrying out the audit, the auditor needs the trust of the client and users of financial statement information to be able to prove the fairness of the financial statements presented by the client. Independent auditors not only have knowledge in the field of accounting, but also have access to the audit committee and are responsible for conducting audits so that they are believed to be able to protect against fraudulent financial statements.

Self-Efficacy

Self-efficacy is a form of a person's intrinsic motivation to give them the confidence to adjust the actions needed to achieve the expected level of performance (Mohd Iskandar & Sanusi, 2011). If the auditor believes that he can perform the audit task well, it will affect his performance in making judgments. Auditors with low self-efficacy will tend to give up more easily in facing various challenges. Meanwhile, auditors with self-efficacy High-ranking

employees will try to face all the obstacles they are facing in the audit assignment so that they will increase their level of business to achieve their goals (Maghfirah & Rizal Yahya, 2018).

Obedience Pressure

Jamilah et al., (2007) stated that the pressure of obedience is a condition where the auditor continues to face a dilemma in applying the State Auditing Standards (SPKN) in carrying out their duties. Generally, obedience pressure is exerted by someone who has legitimate power or authority so that it can affect someone such as obedience pressure from superiors and from clients. Auditors who experience pressure from superiors and pressure from clients tend to deviate from professional standards.

Task Complexity

According to Karimullah & Yuyetta (2021), task complexity is the difficulty of a task due to limited capabilities, individual memory, and the ability to integrate problems in decision making. Auditors face a complex task because of the amount of information they must process and the procedures that must be taken to complete the audit task (Tumurang et al., 2019).

Theoretical framework

The theoretical framework in this study is presented in Figure 1.

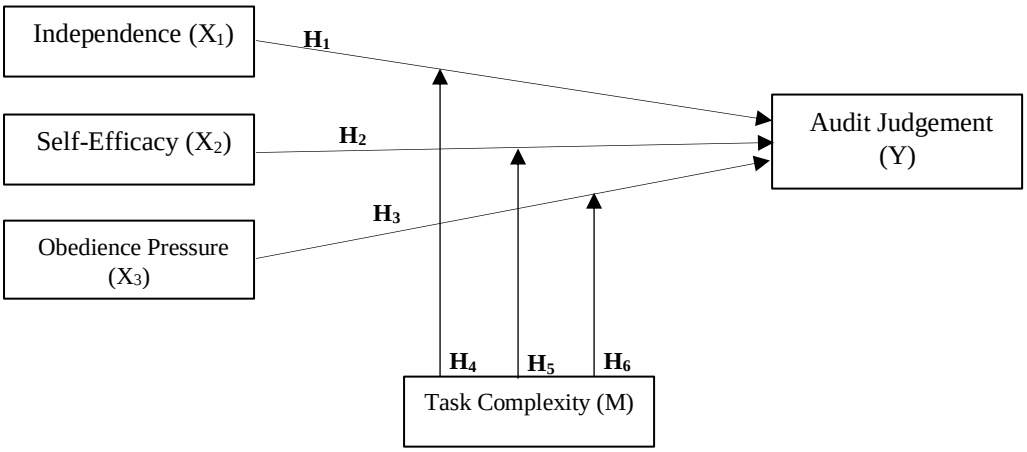

Figure 1. Theoretical Framework
Source: Data processed by Researchers, (2022)

Hypothesis Development

In carrying out their duties, the auditor must be able to make decisions and not take sides with management or other parties with an interest in audited financial statements. This will affect the auditor 's judgment. The independent auditor will not be influenced by any party and evaluate the evidence objectively so that the judgments taken will be of higher quality. This statement is supported by research conducted by Pratania Putri et al., (2021); Korompis & Latjandu, (2017); Vincent & Osesoga, (2019); Prasetya Muttiwijaya & Ariyanto, (2019); and Alawiyah & Widajantie, (2021) which shows that independence has a positive effect on audit judgment. Based on this explanation, the researcher formulated the first hypothesis as follows.

H_1 : Independence has an effect on Audit Judgment

Self-efficacy auditors help them in overcoming obstacles because a sense of self-efficacy allows them to be able to adapt to the difficult situations they experience. Auditors who have confidence in their abilities will increase efforts and actions to achieve their goals. Through a high level of self-efficacy, auditors can develop qualified judgment. This is supported by research conducted Septiaji & Hasymi, (2021); Maghfirah & Rizal Yahya, (2018); Prasetya Muttiwijaya & Ariyanto, (2019); Tumurang et al., (2019); Atmaja & Sukartha, (2021) who found that auditors with high self-efficacy made judgments and showed better performance compared to auditors with low self-efficacy . Thus, the researcher formulates the second hypothesis as follows:

H_2 : Self-Efficacy has an effect on Audit Judgment

Auditor often experiences obedience pressure from superiors and clients in every assigment. The pressure faced by the auditor can be in the form of personal, psychological, or financial pressure. Auditors often face conflicts involving decisions between conflicting values. Judging from the attribution theory, obedience pressure affects the judgment produced by the auditor because the auditor is in a conflict situation and feels obliged to follow instructions from a more “powerful” superior and fulfill the client's wishes. Research conducted by (Septiaji & Hasymi, 2021) and Pertiwi & Budiartha, (2017) which shows that obedience pressure has a negative effect on audit judgment. Based on the explanation above, the researcher formulates the third hypothesis:

H_3 : Obedience pressure affects Audit Judgment

The complexity of the task can affect the ability of the auditor to carry out his duties and the quality of his work. Very complex tasks can result in an unbalanced workload and can trigger auditors to make mistakes in completing tasks. Even a competent and independent

auditor will result in decreased performance when in a very complex task situation. This decrease in performance will result in a decrease in the quality of audit judgment. This is supported by research conducted by Harahap & Parinduri, (2021) which states that task complexity moderates the effect of independence on audit judgment. Therefore, the researcher formulates the fourth hypothesis as follows:

H_4 : Task complexity moderates the influence of independence on Audit Judgment

When faced with complex tasks, auditors will get into trouble. Therefore, auditors need a high level of self-efficacy to be able to complete their tasks. If the auditor can motivate himself to face the difficulties of this more complex task, it will affect the quality of the resulting judgment. Research (Karimullah & Yuyetta, 2021) has provided empirical evidence regarding the ability of task complexity to moderate the effect of self-efficacy on audit judgment. Therefore, the researcher formulates the fifth hypothesis as follows:

H_5 : Task complexity moderates the effect of self-efficacy on Audit Judgment

Auditors are often faced with many, varied, and interrelated tasks. According to Nugraha & Januarti (2015) complexity arises from ambiguity task structure. In addition to increasingly complex tasks, auditors also come under pressure from superiors and from clients. This of course exposes the auditor to a complicated situation. When faced with tasks with a high level of complexity and pressure, the auditor will experience difficulties and have the potential to behave in a dysfunctional manner which will have an impact on decreasing the quality of judgment. This statement is supported by research conducted by Miftarahma et al., (2018) which states that task complexity can moderate the relationship between obedience pressure and audit judgment. Therefore, the researcher formulates the sixth hypothesis as follows:

H_6 : The complexity of the task moderates the effect of compliance pressure on Audit Judgment

RESEARCH METHOD

Population and Research Sample

Population is a group of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and conclusions will be drawn. The population in this study are auditors who work at the Supreme Audit Agency of Republic Indonesia (BPK RI) and are at the Auditorat Keuangan Negara 1 (AKN 1).

The sample is a small part of the population and the characteristics possessed by that population. The samples taken for this study were auditors who were in the population using a

purposive sampling technique. The criteria for the selected sample are that the respondent is an auditor with at least one year's experience working in the field of auditing.

Variable Definition and Operationalization

Audit judgment is an auditor's consideration of his perceptions which refers to cognitive aspects in response to information obtained regarding financial statements with influencing factors resulting in a basis for the auditor's assessment (Drupadi & Sudana, 2015). Audit judgment is measured using indicators of auditor competence, audit effectiveness and efficiency, determination of audit procedures, materiality considerations, and other factors that influence audit judgment.

Independence is an attitude that is free from the influence of other parties (not controlled and not dependent on other parties), intellectually being honest, and objective (impartial) in considering facts and expressing opinions (Vincent & Osesoga, 2019). The attitude of auditor independence is assessed from independence in thinking, independence in appearance, independence in programming, investigative independence, and independence in reporting.

Self-efficacy is a form of motivation that exists within a person so that it can provide confidence to adjust every action that needs to be taken in order to achieve the expected level of performance (Mohd Iskandar & Sanusi, 2011). The auditor's self-efficacy level is measured by his understanding of each audit task and his belief in himself to complete the audit task.

Jamilah et al., (2007) stated that obedience pressure is a condition that is constantly faced by an auditor who feels a dilemma in implementing the State Financial Audit Standards (SPKN). Obedience pressure that is obtained by auditors usually comes from superiors and clients to take actions that deviate from the State Financial Audit Standards (SPKN).

Task complexity is the difficulty of a job that arises because of limited capabilities, individual memory, and the ability to integrate problems when make decision (Karimullah & Yuyetta, 2021) . Indicators in measuring the level of task complexity are the clarity of a task, the division of job descriptions, and the tools used to complete the task.

Data Collection Method

This study uses primary data obtained from the first source, namely the results of filling out questionnaires from individuals or individuals. Data collection technique used is to use a questionnaire given to respondents. Data collection using a questionnaire was sent via the google form link to auditors at the Supreme Audit Agency of the Republic of Indonesia (BPK RI), especially at Auditorat Keuangan Negara 1 (AKN 1).

Data Analysis Method

The data analysis test method used in this study uses Multiple Regression Analysis using the SPSS program. This study uses multiple regression because there are more than two independent variables and one dependent variable. This study also uses a data analysis test method in the form of Moderated Regression Analysis (MRA) to determine the effect of two-way interaction between the independent variable and the moderating variable in predicting the dependent variable.

Statistical Model

The regression equation used in this study is as follows:

$$AJ = \alpha + \beta 1IDP + \beta 2SE + \beta 3TK + \varepsilon \ldots (1)$$

$$AJ = \alpha + \beta 1IDP + \beta 2SE + \beta 3TK + \beta 4KT + \beta 5IDPxKT + \beta 6SExKT + \beta 7TKxKT + \varepsilon \ldots (2)$$

RESULTS AND DISCUSSION

Validity test

The results of the instrument validity test showed that the Pearson Correlation value for each statement in the questionnaire was greater than the $r_{\text{table value,}}$ which was 0.413, indicating that each statement in the questionnaire was valid.

Reliability Test

Reliability test was conducted to assess whether each variable used in this study can be said to be reliable. The results of the reliability test on the variables used in this study have shown that the Cronbach Alpha value is greater than 0.70 so it can be concluded that all variables are reliable.

Descriptive Statistical Analysis

Descriptive statistics are used to describe all the variables used in this study. This analysis uses the minimum, maximum, mean, and standard deviation of respondents' responses for each variable.

Table 1. Descripitive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	65	42.00	55.00	50.75	4.108
Self-Efficacy	65	42.00	55.00	49.40	4.756
Obedience Pressure	65	23.00	55.00	41.23	8.644
Task Complexity	65	34.00	50.00	40.97	4.565
Audit Judgement	65	40.00	55.00	47.78	4.608
Valid N (listwise)	65				

Source: Output SPSS 25, (2022)

Table 1 shows the results of descriptive statistical analysis for each variable. The independence variable (X1) obtained a minimum value of 42, a maximum score of 55, mean of 50.75, and a standard deviation of 4.108. That is, the size of the spread of data from the independent variable is 4.108 from 65 respondents.

Self-Efficacy (X2) has a minimum score of 42, the highest score of 55, mean of 49.40, and the standard deviation of 4.756. So it can be interpreted that the distribution of the data in the sample of the self-efficacy variable from 65 respondents is 4.756.

Obedience pressure (X3) gets the lowest score of 23, the highest score of 55, mean of 41.23, and the standard deviation of 8.644 which means that the size of the data spread of the obedience pressure variable is 8.644 out of 65 respondents.

The task complexity variable (M) obtained a minimum value of 34, a maximum value of 50, mean of 40.97, and a standard deviation of 4.565. So it can be said that the size of the data spread of the task complexity variable from 65 respondents is 4,565.

Audit judgment variable (Y), obtained a minimum value of 40, a maximum value of 55, and mean of 47.78. The standard deviation value shows the distribution of existing data in the sample and shows the data diversity of 4.608.

Classical Assumption Test

In this study, the classical assumption test was carried out to find out that the regression equation used was accurate, consistent, and unbiased. The classic assumption tests carried out for this study were the normality test, multicollinearity test, and heteroscedasticity test.

After carrying out the classical assumption test, it can be seen that the regression equation used is normally distributed, there is no correlation between the independent variables, and there is no heteroscedasticity. So, it can be concluded that the regression equation in this study is suitable for hypothesis testing.

Multiple Linear Regression Analysis

Regression analysis aims to determine whether there is an influence between the independent variable and the dependent variable. Regression analysis in this study was carried out with two stages of testing. The first stage is testing multiple linear regression analysis to test H1, H2, and H3 without moderating variables. The following are the results of the multiple linear regression analysis test:

Table 2. Multiple Linear Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.993	5.753		1.563	0.123
	Independence	0.301	0.136	0.268	2.218	0.030
	Self Efficacy	0.375	0.112	0.387	3.331	0.001
	Obedience Pressure	0.121	0.053	0.228	2.274	0.027
a. Dependent Variable: Audit Judgement						

Source: Output SPSS 25, (2022)

Based on the results of the multiple linear regression analysis in table 5, the results of the regression equation are as follows:

AJ = 8.993 + 0.301 $_{IDP}$ + 0.375 $_{SE}$ + 0.121 $_{OP}$

The independence variable has a t_{count} that is greater than t_{table}, which is 2,218 > 2,000. In addition, the independence variable also has a significance level below 0.05, which is 0.030. Thus, it can be concluded that **H1 is accepted**, that is, independence has an effect on audit judgment.

Self-efficacy variable has a t_{count} that is greater than the t_{table}, which is 3.331 > 2.000. In addition, the self-efficacy variable also has a significance level below 0.05, which is 0.001. Thus, it can be concluded that **H2 is accepted**, namely self-efficacy has an effect on audit judgment.

Obedience pressure variable has a t_{count} that is greater than t_{table}, which is 2,274 > 2,000. In addition to the variable obedience pressure also has a significance level below 0.05, which is 0.027. Thus, it can be concluded that **H3 is accepted**, namely the pressure of obedience effect on audit judgment.

Moderation Regression Analysis

The second stage of testing regression analysis in this study is moderating regression analysis. Moderation regression analysis was conducted to determine how the interaction of

the task complexity variable on the influence of the independent variable on the dependent variable. The following are the results of the moderated regression analysis test:

Table 3. Moderated Regression Analysis

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-47.993	63.340		-0.758	0.452
	Independence	-0.077	1.753	-0.068	-0.044	0.965
	Self Efficacy	1.357	1.301	1.400	1.043	0.301
	Obedience Pressure	0.602	0.614	1.130	0.981	0.331
	Task Complexity	1.541	1.621	1.527	0.951	0.346
	IDPxTC	0.007	0.044	0.546	0.160	0.873
	SExTC	-0.024	0.032	-1.933	-0.749	0.457
	OPxTC	-0.012	0.015	-1.298	-0.825	0.413
a. Dependent Variable: Audit Judgement						

Source: Output SPSS 25, (2022)

On the test results of the moderation regression analysis which have been reflected in table 6, the second regression equation can be arranged as follows:

AJ = -47,993 – 0.077 $_{IDP}$ + 1,357 $_{SE}$ + 0.602 $_{OP}$ + 1.541 $_{TC}$ + 0.007 $_{IDPxTC}$ – 0.024 $_{SExTC}$ – 0.012 $_{OPxTC}$

From the results of the t-test with MRA in the table above, it shows that the independence variable moderated by task complexity (IDPxKT) has a t_{count} of 0.160 with a significance level of 0.873. This shows that the interaction of the X1 variable with moderation has a t_{count} that is smaller than t_{table}, namely 0.160 < 2.002 and has a significance level greater than 0.05, which is 0.873. This means that the task complexity variable is not able to moderate the influence between independence and audit judgment. Thus it can be concluded that **the fourth hypothesis (H4) rejected.**

The interaction of the X2 variable with moderation has a t_{count} that is smaller than t_{table} and has a significance level greater than 0.05. The task complexity variable is not able to moderate the effect of self-efficacy on audit judgment. Thus it can be concluded that **the fifth hypothesis (H5) rejected.**

The interaction of the X3 variable with moderation has a t_{count} that is smaller than t_{table} and has a significance level greater than 0.05. So that the task complexity variable is not able to moderate the effect of obedience pressure on audit judgment. Thus, it can be concluded that **the sixth hypothesis (H6) rejected.**

F Statistic Test

The feasibility test of the model was carried out to determine whether the regression was feasible to use or not. The results of the F test in this study can be seen in the following table:

Table 4. F Statistic Test without Moderating Variable

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	608.857	3	202.952	16.504	.000[b]
	Residual	750.128	61	12.297		
	Total	1358.985	64			
a. Dependent Variable: Audit Judgement						
b. Predictors: (Constant), Tekanan Ketaatan, Self Efficacy, Independensi						

Source: Output SPSS 25, (2022)

Based on the results of the F test in table 7, it can be seen that the test results show an F_{count} of 16.504. And it is known that the value of F_{table} is 2.76. The results of the F test show that F_{count} is greater than F_{table}, namely 16.504 > 2.76 and has a significance value below 0.05, which is 0.000. Thus it can be stated that the first regression model without moderation is feasible.

The following table presents the results of the F test on the regression model with moderation to determine the feasibility of the model:

Table 5. F Statistic Test with Moderating Variable

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	647.795	7	92.542	7.417	.000[b]
	Residual	711.190	57	12.477		
	Total	1358.985	64			
a. Dependent Variable: Audit Judgement						
b. Predictors: (Constant), TKxKT, Self Efficacy, Independensi, Kompleksitas Tugas, Tekanan Ketaatan, SExKT, IDPxKT						

Source: Output SPSS 25, (2022)

Based on the table of results of the moderated F test on page 97, it can be seen that the moderated regression test shows the F_{count} of 7.417 with a significance level of 0.000. The F_{table} value used is 2.18 (df1 = 7 and df2 = 57). This shows that the F_{count} is greater than the F_{table} value, namely 7.417 > 2.18 and the significance level is below 0.05, which is 0.000. So it can be said that the second regression model with moderating variables is feasible.

Coefficient of Determination

The coefficient of determination shows the R Square value of the regression model to determine how much the independent variable's ability to influence the dependent variable.

Table 6. Coefficient of Determination without Moderating Variable

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669[a]	0.448	0.421	3.50673
a. Predictors: (Constant), Tekanan Ketaatan, Self Efficacy, Independensi				

Source: Output SPSS 25, (2022)

Based on the coefficient of determination in table 4.16, the adjusted R square value shows a number of 0.421 or equal to 42.1%. Thus it can be interpreted that the independent variables, namely independence, self-efficacy, and obedience pressure can affect the audit judgment variable by 42.1%. The remaining 57.9% is influenced by other variables other than the independent variables used in this study.

The following is a table of the results of the coefficient of determination by adding the interaction of the moderating variables:

Table 7. Coefficient of Determination with Moderating Variable

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.690[a]	0.477	0.412	3.53228
a. Predictors: (Constant), TKxKT, Self Efficacy, Independensi, Kompleksitas Tugas, Tekanan Ketaatan, SExKT, IDPxKT				

Source: Output SPSS 25, (2022)

Table 10 shows that the adjusted R square value is 0.412 or equal to 41.2%. This shows that the independent variable, and the independent variable after interacting with the moderating variable can affect the audit judgment variable by 41.2%. The remaining 58.8% is influenced by other variables outside the regression model. The coefficient of determination after moderation also shows a negative value, namely -0.009 or a weakening effect. This can be seen from the adjusted R square value before and after moderation decreased from 0.421 to 0.412.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the tests carried out, it can be concluded that the variables of independence, self-efficacy, and obedience pressure have a significant effect on audit judgment. In addition, it can also be concluded that task complexity does not moderate the influence of independence, self-efficacy, and obedience pressure on audit judgment.

Due to research limitations, the suggestion that researchers can give for further research is to add other independent variables and moderator variables others to increase the diversity of literature and research results. Use another data collection methods, such as face-to-face interviews and observation to providing more in-depth research. In order to obtain more diverse research results, could add more sample which containing all member of AKN 1 of BPK RI so that the research results better describe the appropriate conditions.

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