

The Effect of Self-Efficacy and Obedience Pressure on Audit Judgment Using Task Complexity and Moral Reasoning as Moderating Variables

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ABSTRACT

This study investigates the influence of self-efficacy, obedience pressure, and task complexity on audit judgment. The research was conducted at the BPK RI Representative Office in Bali Province, with a sample of 51 auditors selected through purposive sampling. To assess the effects of the independent variables on audit judgment, multiple linear regression analysis was employed. The results demonstrate that self-efficacy positively and significantly affects audit judgment, while both obedience pressure and task complexity have significant negative impacts. These findings contribute to the theoretical development of attribution theory and offer valuable insights for various stakeholders in the field.

Keywords : *Self Efficacy; Obedience Pressure; Complexity Tasks; Audit Judgment*

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INTRODUCTION

Financial reports are defined as documents that present information regarding a company's financial condition (Syafri, 2018). The information provided in these reports must be both relevant and accountable (Suryarini et al., 2022). To safeguard the interests of financial report users, audits are necessary. An audit is a structured process designed to objectively verify statements related to economic activities, ensuring that these statements align with established standards.

In performing audits, an auditor must possess audit judgment skills, which refer to the auditor's ability to evaluate economic information and respond based on their personal perspective, influencing the audit outcome of a financial report (Ratag et al., 2021). This skill is crucial for determining the fairness of a financial report, especially given the inherent uncertainty and information limitations that arise during audits.

Audits can be conducted across all types of institutions, including public entities. According to Law No. 15 of 2006, "The Audit Board of Indonesia is a state institution tasked with auditing the management and accountability of state finances as mandated by the 1945 Constitution of the Republic of Indonesia." As external auditors, the BPK is expected to exercise sound audit judgment. However, several cases in practice reveal violations related to improper judgment by auditors.

A recent case involves an official of the Indonesian Audit Board (BPK), auditor Gilang Gumilar, who was charged with accepting a bribe of IDR 2.9 billion (Detik.com, accessed January 18, 2023). Another case involves the inactive Bogor Regent Ade Yasin and four West Java BPK auditors, where auditors accepted bribes to secure an unqualified audit opinion for the 2021 Bogor Regency Government Financial Report (Kompas.com, accessed April 23, 2023). Such bribery cases suggest that the BPK has yet to implement effective internal reforms and supervision (Nasional.kompas.com, accessed June 15, 2023). Audit failures like these erode public trust in the judgment of government auditors. Therefore, accurate and ethical audit judgment is essential for ensuring the credibility of financial reports for stakeholders.

Audit judgment involves making considerations based on factors such as materiality, risk, cost, benefit, population size, and characteristics (Klein et al., 2022). Each stage and procedure in forming audit judgment has a significant impact on the final outcome. Therefore, auditors must diligently collect and evaluate evidence to obtain relevant information that supports their decision-making. Audit judgment can be influenced by factors rooted in attribution theory, which can stem from both internal and external influences (Dhevara and Andini, 2022).

One of the key factors in shaping audit judgment is self-efficacy, defined as an individual's belief in their ability to successfully perform tasks, which affects how they approach and manage their responsibilities to achieve objectives (Bandura, 1997). Self-efficacy is often bolstered by a high level of education, extensive experience, and strong expertise. The better an individual's education, experience, and expertise, the greater their confidence in solving problems and delivering sound audit judgments.

Auditors, in performing their duties, often encounter obedience pressure, which can affect their judgment. DeZoort et al. (1997) describe this as social pressure exerted by individuals in positions of higher authority within an organization, ultimately influencing auditors' behavior. This concept of obedience to authority is further explained in Milgram's research (Septiaji & Hasyim, 2021).

Another factor affecting audit judgment is task complexity. Sukrisno (2018) suggests that an auditor's ability to innovate—critical for making high-level judgments—declines as task complexity increases. In this context, task complexity refers to the volume of data and the procedures the auditor must follow. Complex tasks are typically unstructured, difficult to comprehend, and ambiguous (Lestari & Srimindarti, 2022).

Previous research has shown mixed results regarding the relationship between self-efficacy, obedience pressure, task complexity, and audit judgment. Studies by Shanti (2019), Agung (2022), and Saputra & Mulya (2021) found a positive relationship between self-efficacy and audit judgment, whereas Andry et al. (2022) identified a negative relationship. Regarding obedience pressure, research by Fadlanty & Purnamasari (2020) and Suputra & Jati (2020) found a negative impact on audit judgment, while Andryani (2019) reported a positive influence. Similarly, studies on task complexity have produced conflicting results: Yuniar (2022) found a positive relationship between task complexity and audit judgment, while Qumaini (2022) identified a negative impact.

This study employs attribution theory to examine the effects of self-efficacy, obedience pressure, and task complexity on audit judgment. Attribution theory posits that individuals are capable of explaining the reasons behind their own behavior as well as the behavior of others. These reasons can stem from external causes (situational attributions) or internal causes (dispositional attributions) (Azizah & Pratono, 2020). Situational attributions focus on environmental factors that influence behavior, such as social norms, values, and perceptions. In contrast, dispositional attributions emphasize internal factors such as ability, personality, motivation, and self-perception. Accordingly, this study considers self-efficacy as an internal factor and obedience pressure and task complexity as external factors influencing audit judgment.

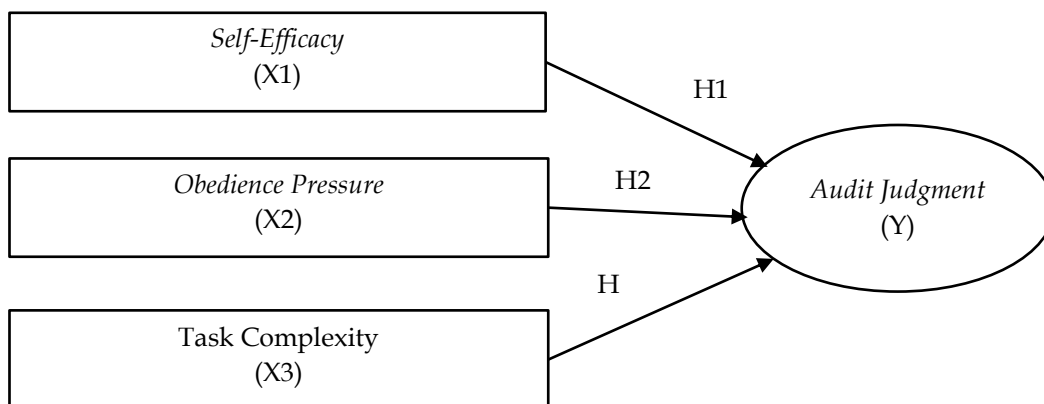


Figure 1. Research Model

Source :Research Data , 2023

Self-efficacy refers to an individual's confidence in their ability to successfully complete a task. For auditors, a high level of self-efficacy is crucial, as it reflects their confidence in their auditing skills. The more confident an auditor is in their abilities, the more accurate their audit judgments tend to be. Research by Lathifah & Wijaya (2022), Dhevara & Andini (2022), and Saputra & Mulya (2021) has shown that self-efficacy positively influences audit assessments. These studies reveal that auditors with higher self-efficacy consistently produce better audit judgments than those with lower self-efficacy. Furthermore, these findings suggest that the accuracy of an auditor's judgment improves in direct proportion to their level of self-efficacy. Accordingly, the first hypothesis is formulated as follows:

H₁: Self-efficacy has a positive effect on audit judgment.

Auditors often face demands that expose them to obedience pressure (Septiaji & Hasyim, 2021). This pressure can create a conflict for the auditor, who may either comply with orders, risking a breach of standards and ethical codes, or refuse and face possible penalties, including termination of the assignment. Continuous obedience pressure can undermine the auditor's independence and objectivity. Therefore, obedience pressure can be defined as the influence exerted by superiors or clients, prompting auditors to act in violation of professional and ethical standards (Fadlanty & Purnamasari, 2020). Previous studies by Septiaji & Hasyim (2021), Fadlanty & Purnamasari (2020), and Suryarini (2022) found that obedience pressure negatively affects audit judgment. High levels of obedience pressure increase the likelihood of inaccurate audit judgments. Thus, the second hypothesis is proposed as follows:

H₂: Obedience pressure has a negative effect on audit judgment.

Task complexity refers to an individual's subjective assessment of the difficulty of a task, which can be influenced by limitations in decision-making abilities, memory, and problem-solving skills. Complex tasks are often ambiguous and intricate, presenting significant challenges to auditors. Prior studies by Usman (2022), Gulo et al. (2021), and Qumaini & Aligarh (2022) indicate that task complexity negatively impacts audit judgments. When auditors face high task complexity, the likelihood of inaccurate judgments increases (Azizah & Pratono, 2020). Therefore, the third hypothesis is formulated as follows:

H₃: Task complexity has a negative effect on audit judgment.

RESEARCH METHODS

This study employs a quantitative, associative approach to examine the relationships between multiple variables (Sugiyono, 2017). A survey method was used for data collection, where questionnaires were distributed to respondents. The research instrument consisted of a 4-point Likert scale questionnaire, administered to the sample via the Google Forms platform. Additionally, documentation review was conducted using information provided by BPK Bali, including organizational profiles, reports in both hardcopy and softcopy formats, and data accessible through the official BPK Bali website.¹

¹ <https://bali.bpk.go.id/>

The study population consisted of 51 auditors working at the BPK-RI Representative Office in Bali Province. A purposive sampling technique was applied to select the sample, based on specific criteria. The selected auditors were those who had completed BPK expert auditor training or held related certifications, had a minimum of two years of auditing experience, and occupied a functional auditing position.

Audit judgment is defined as the auditor's decision or policy in forming an opinion related to audit results. It involves the development of concepts, opinions, or estimates regarding specific events (Jamilah et al., 2007). The audit judgment variable is adapted from the study by Jamilah, Fanani, and Chandrarin (2007), as referenced in Ismunawan & Triyanto (2020). Audit judgment is measured using eight statement items, with indicators including the internal control system, the level of audit risk, and the level of materiality.

According to Bandura (1997), self-efficacy—relevant to making audit judgments—is linked to an individual's confidence in their ability to complete tasks at a certain level. This study adopts a questionnaire to measure the self-efficacy variable, based on Chen et al.'s research, as cited in Muttiwijaya & Ariyanto (2019). Self-efficacy is measured through eight statements with indicators that include physiological and emotional conditions, the experiences of others, and past successes.

Obedience pressure is defined as the social pressure perceived by individuals when receiving direct orders from others (Yustrianthe, 2020). The indicators for this variable are adapted from Nur's (2021) research. Obedience pressure is measured using five statements, with indicators focusing on morality and the auditor's understanding of professional standards.

Task complexity refers to an individual's perception of the difficulty of a task, influenced by their cognitive abilities and memory capacity during decision-making (Vincent, 2019). The task complexity indicators are based on the development by Basri (2020), and include task complexity and task structure.

To examine the influence of multiple independent variables on the dependent variables, this study employs multiple linear regression analysis as the primary method for data analysis.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots (1)$$

Where:

- Y = Audit Judgment
- α = Constant
- β_1 = Regression Coefficient for X1
- β_2 = Regression Coefficient for X2
- β_3 = Regression Coefficient for X3
- X1 = Self Efficacy
- X2 = Obedience Pressure
- X3 = Task Complexity
- e = Standard Error

RESULTS AND DISCUSSION

This study uses a questionnaire to collect data and must conduct validity and reliability tests using the Statistical Package of Social Science (SPSS) to prove that the statements presented have been proven valid and reliable so that they are worthy of being used in data collection. Then, a descriptive statistical analysis is carried out as follows.

Table 1. Descriptive Statistics Results

| Variables | N | Minimum | Maximum | Mean | Std. Deviation |
|-------------------------|----|---------|---------|-------|----------------|
| Self Efficacy (X1) | 51 | 22.00 | 32.00 | 28.00 | 2.960 |
| Obedience Pressure (X2) | 51 | 6.00 | 18.00 | 10.75 | 2.932 |
| Task Complexity (X3) | 51 | 6.00 | 15.00 | 9.96 | 2.705 |
| Audit Judgment (Y) | 51 | 23.00 | 32.00 | 28.33 | 3.241 |
| Valid N (Listwise) | 51 | | | | |

Source : Research Data , 2023

Based on Table 1, the number of observations (N) includes 51 respondents who completed the online questionnaire.

For the self-efficacy variable (X1), the respondents' scores ranged from a minimum of 22.00 to a maximum of 32.00, with an average score of 28.00. This suggests that, on average, respondents strongly agreed with the statements related to this variable. The standard deviation was 2.960, indicating that the spread of values was relatively narrow and lower than the mean, leading to the conclusion that the data distribution for self-efficacy is comprehensive.

Regarding the obedience pressure variable (X2), the respondents' scores ranged from a minimum of 6.00 to a maximum of 18.00, with an average score of 10.75. This indicates that respondents generally disagreed with the statements related to this variable. The standard deviation was 2.932, suggesting that the data distribution for obedience pressure was also comprehensive.

For the task complexity variable (X3), respondents' scores ranged from a minimum of 6.00 to a maximum of 15.00, with an average score of 9.96. This shows that respondents, on average, disagreed with the statements related to task complexity. The standard deviation of 2.705 further indicates that the data distribution for task complexity is comprehensive.

For the audit judgment variable (Y), respondents' scores ranged from a minimum of 23.00 to a maximum of 32.00, with an average score of 28.33. This suggests that respondents strongly agreed with the statements related to this variable. The standard deviation was 3.241, meaning that the data distribution for audit judgment is also comprehensive.

Multiple linear regression analysis is appropriate when certain classical assumption tests (normality, multicollinearity, and heteroscedasticity tests) are satisfied. In this study, these tests were successfully passed, confirming that multiple linear regression analysis could be conducted.

Analysis Test Results Multiple Linear Regression

| Variables | Unstandardized Coefficient | | Standardized Coefficient | t | Sig. |
|----------------------------|----------------------------|------------|--------------------------|---------|--------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 18,908 | 2,688 | | 7,034 | 0.000 |
| Self Efficacy(X1) | 0.602 | 0.077 | 0.550 | 7,800 | 0.000 |
| Obedience Pressure(X2) | -0.211 | 0.078 | -0.191 | - 2,724 | 0.009 |
| Complexity Assignment (X3) | -0.518 | 0.089 | -0.433 | -5,848 | 0.000 |
| Adjust R 2 | | | | | 0.786 |
| F | | | | | 62.093 |
| Sig. F | | | | | 0.000 |

Source : Research Data , 2023

The constant in the regression model, 18.908, represents the fixed value of audit judgment even if the independent variables – self-efficacy, obedience pressure, and task complexity – are absent or have a value of zero. This implies that without the influence of these variables, the base value of audit judgment would remain at 18.908.

Given the constant (α) and the regression coefficients (β) for each variable, the regression equation for predicting audit judgment (Y) is as follows:

$$Y = 18.908 + 0.602X_1 - 0.211X_2 - 0.518X_3$$

Where: Y = Predicted value of audit judgment

To assess the quality of the predictive model and its ability to explain variations in audit judgment, an analysis was conducted using the coefficient of determination (R^2) and the model fit test (F-test).

Based on the table, the adjusted R^2 coefficient is 0.786, indicating that 78.6% of the variance in the dependent variable, audit judgment, is explained by the independent variables in this study. The remaining 21.4% is likely influenced by other factors. The results of the F-test show a significance (p-value) of 0.000, which is less than $\alpha = 0.05$, confirming that the model is suitable for use.

The analysis of the influence of the first variable, self-efficacy (H1), on audit judgment shows a regression coefficient of 0.602 with a significance level of 0.000, which is less than $\alpha = 0.05$. This confirms that self-efficacy has a positive effect on audit judgment, supporting the acceptance of the first hypothesis (H1). Factors such as past success, the experience of others, and physiological and emotional conditions play a crucial role in the self-efficacy of auditors at the BPK RI Representative Office in Bali Province. Success experiences, in particular, are the most significant indicator of self-efficacy. This is supported by questionnaire responses, where most respondents expressed high levels of self-efficacy. The higher an auditor's self-efficacy, the greater their confidence in their abilities, leading to more accurate audit judgments.

This finding is also aligned with attribution theory and achievement motivation theory, as well as with the research of Atmaja & Sukartha (2021), who concluded that higher self-efficacy in auditors results in more accurate audit judgments. Similarly, studies by Lathifah & Wijaya (2022), Dhevara & Andini (2022), and Saputra & Mulya (2021) confirmed a significant positive influence of self-efficacy on audit judgment.

For the second variable, obedience pressure (H2), the analysis shows a regression coefficient of -0.211 with a significance level of 0.009, which is less than $\alpha = 0.05$. This indicates that obedience pressure has a negative effect on audit judgment, supporting the acceptance of the second hypothesis (H2). While obedience pressure is inevitable, it must be met with a responsible attitude by auditors in fulfilling their professional duties. When auditors at the BPK RI Representative Office in Bali Province face such pressure responsibly, it reflects their high integrity. However, if they fail to handle this pressure appropriately, it can lead to negative consequences for both the individual and the entity.

This conclusion is supported by attribution theory and motivation theory, as well as by the research of Septiaji & Hasyim (2021), who noted that auditors who manage obedience pressure well do not let it negatively affect their audit judgments. Similar findings are reported in studies by Fadlanty & Purnamasari (2020) and Suryarini (2022), which highlight the negative impact of obedience pressure on audit judgment.

The analysis of the third variable, task complexity (H3), shows a regression coefficient of -0.518 with a significance level of 0.000, which is less than $\alpha = 0.05$. This confirms that task complexity negatively impacts audit judgment, supporting the acceptance of the third hypothesis (H3). Auditors with a high level of understanding and capability are less likely to experience difficulties in handling complex tasks, allowing them to complete their work accurately and on time. This suggests that auditors at the BPK RI Representative Office in Bali Province are well-prepared for their tasks and do not encounter significant challenges when dealing with complexity.

This finding is also consistent with attribution theory and motivation theory, as well as with the work of Azizah & Pratono (2020), who state that task complexity is a common issue in local audits. However, due to the high level of self-efficacy among auditors, task complexity does not significantly impair audit judgment, as auditors are equipped with the experience and confidence to manage complex assignments.

CONCLUSION

Based on the discussion, it can be concluded that self-efficacy has a significant positive effect on audit judgment. The higher the self-efficacy of an auditor, the greater their contribution to the entity, leading to improved audit judgments.

Conversely, obedience pressure has a negative influence on audit judgment. Although auditors may effectively manage such pressure, it still poses a risk of negatively impacting the quality of audit judgments.

Task complexity also negatively affects audit judgment. However, auditors with a high level of understanding are better equipped to handle complex tasks without difficulty, allowing them to complete assignments on time. As a result, task complexity does not impair the accuracy of their audit judgments.

For future research, it is recommended to include additional variables, such as gender, time budget pressure, or auditor experience. This is suggested because the Adjusted R-Square value of 0.785 (78.5%) indicates that 21.5% of the variance in audit judgment may be explained by other factors. Expanding the research to other settings, such as Public Accounting Firms (KAP), and including internal

auditors, could further enhance the understanding of how self-efficacy, obedience pressure, and task complexity influence audit judgment in various auditing environments.

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