

The Impact of Compliance Pressure, Task Complexity, and Auditor Expertise on Audit Judgment

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Abstract

This study aims to re-examine previous research on the effect of Compliance Pressure, Task Complexity, and Auditor Expertise on audit judgment but on different objects. The research was conducted in Yogyakarta, Solo, and Semarang, with the respondents being auditors who worked in Yogyakarta, Solo, and Semarang Public Accounting Firms. Data was obtained by distributing questionnaires as many as 50 questionnaires. The number of questionnaires that were returned and processed was 40 questionnaires. Data processing is done using the multiple linear regression method after testing the validity and reliability first. The results showed that task complexity had a negative effect on audit judgment. Meanwhile, compliance pressure and auditor expertise do not affect audit judgment.

Keywords: compliance pressure, task complexity, auditor expertise, audit judgment

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1. INTRODUCTION

Financial statements are records of a company's financial information in an accounting period that can be used to describe the company's performance. According to Hery (2016), the purpose of financial statements is to provide useful information for investors and creditors in making investment and credit decisions. Users of information must be able to gain an understanding of the financial condition and results of operations of the company through financial statements. Good financial reports require good quality information as well. This is where the auditor has an important role. The auditor is tasked with issuing judgment on the company's financial statements based on the results of various audit procedures that have been carried out. Auditors must have the ability to make good or unbiased judgments.

According to International Standards on Auditing (ISA) 700, an auditor is required to provide an unmodified audit opinion when the auditor concludes that the financial statements are prepared in accordance with the applicable financial reporting framework. According to Nafisa (2017), in general, an auditor is said to be

professional if they meet three criteria, namely having the expertise to carry out tasks according to their field, carrying out a task or profession by applying standard standards in the field of the profession concerned, and carrying out their professional duties by complying with professional ethics that has been established. Audit judgment itself is a consideration that affects the documentation of evidence and the decision of opinion made by the auditor.

ISA requires an auditor to use professional wisdom. The consequence of this is the involvement of experienced auditors. In practice, this involves engaging partners who have experience, education, and training with skepticism. If the audit decision is made by an assistant who does not have sufficient experience, the ISA confirms that the audit is not in accordance with ISA (Tuanakotta, 2013).

Research on audit judgment is considered important because the public believes in public accountants as independent parties in auditing financial statements. However, not all auditors can perform audit judgment well. Auditors who fail to make judgments will harm users of financial statements and the auditors themselves. One example of a case that occurred is the case of Enron Corp. The Enron case began to unfold in December 2001 and continued to roll in 2002. In the Enron case, it was discovered that moral hazard behavior had occurred, including manipulation of financial statements by recording a profit of 600 million US dollars, even though the company suffered a loss. Arthur Andersen is the accounting firm of Enron.

In practice, there are several factors that are thought to influence an auditor in giving judgment. One of them is the compliance pressure factor that can affect audit judgment. Compliance pressure is the influence or effect that comes from someone or something that produces explicit instructions or orders from the authorities (Rosadi, 2016). Compliance pressure can be in the form of orders from superiors or clients to do something related to audit work. The pressure received will affect the behavior of a person in doing their job.

The next factor that may influence audit judgment is task complexity. In Jamilah et al. (2007), testing the effect of a number of factors on task complexity is important because of the tendency that the task of conducting an audit is a task that faces many complex problems. In auditing, errors can occur when obtaining, processing, and evaluating information. These errors will result in inaccurate decisions and judgments of the auditor. Thus, the auditor has the potential to face complex and diverse problems considering the many fields of work and services that can be provided to clients.

In addition to compliance pressure and task complexity, auditor expertise can also affect audit judgment. According to Arens et al. (2008), the background knowledge gained by the auditor when conducting an audit often provides useful information in providing operational recommendations. Auditors with a broad background of knowledge and experience will provide more effective and relevant recommendations compared to other auditors who do not have these qualifications. Professional Standards for Certified Public Accountants (SPAP) SA Section 210 (PSA No. 04) emphasizes the need for adequate education and experience in auditing as the main requirements for conducting an audit. In carrying out the audit to arrive at a statement of opinion, the auditor must always act as an expert in the

accounting and auditing fields. The acquisition of these skills begins with formal education, which is expanded through subsequent experiences in auditing practice'.

The selection of these variables was based on the inconsistent results of previous studies. Jamilah et al. (2007) said that task complexity had no effect on audit judgment. Fitriana (2014) said that task complexity affects audit judgment. The compliance pressure variable also shows inconsistent results. Jamilah et al. (2007) said that compliance pressure has a positive effect on audit judgment. On the other hand, Sari and Ruhayat (2017) state that Compliance pressure has a negative effect on audit judgment.

Based on the background of the problem above, the problems that can be formulated are as follows:

1. Does the Compliance Pressure variable affect audit judgment?
2. Does the Task Complexity variable affect audit judgment?
3. Does the Auditor Expertise variable affect audit judgment?

This study aims to re-examine previous research on the effect of Compliance Pressure, Task Complexity, and Auditor Expertise on audit judgment but on different objects. This research is expected to be a reference material for further researchers who will conduct similar research on the impact of Compliance Pressure, Task Complexity, and Auditor Expertise on audit judgment. In addition, this research is expected to increase knowledge and learning for prospective auditors in carrying out audit tasks in the world of work, especially in providing audit judgment so that judgment results can be trusted.

2. LITERATURE REVIEW

2.1. Agency Theory

According to Anthony and Govindarajan (2007), an agency relationship exists when one party (the principal) hires another party (the agent) to perform a service and delegates the authority to make decisions to the agent. Agency theory assumes that all individuals act in their own interests. Agents are assumed to receive satisfaction not only from financial compensation but also from the extras involved in an agency relationship, such as plenty of free time, attractive working conditions, and flexible working hours. On the other hand, principals are assumed to be only interested in the financial returns they get from their work in the company.

Accounting and auditing play an important role in the agent-principal relationship. It should be understood that the relationship between owner and manager often ends in asymmetric information between the two parties. Asymmetric information means that managers generally have more information about the "true" financial condition and company operations results than owners. Their goals may not be the same. This is what causes conflicts of interest to arise. The auditor's role here is to determine whether the report prepared by the manager is in line with the manager's agreement with the company's owner. Therefore, the auditor's assessment or decision regarding the financial information will increase the credibility of the financial statements and reduce the risk of information that benefits only one party (Messier et al., 2006).

2.2. Principles of Professional Ethics and Audit Judgment

According to Guy et al. (2002), ethics describes the moral principles or rules of behavior of individuals or groups they recognize. Ethics applies when a person must make a decision from several alternatives concerning moral principles. All professions have a primary responsibility to provide quality services to the public. In auditing, users of financial statements cannot always be expected to understand applicable auditing standards, auditing procedures, and other areas of auditing knowledge. Through this professional code of ethics, auditors assure them that users of financial statements get quality services.

According to Mulyadi (1992), auditing is a systematic process to obtain and evaluate evidence objectively regarding statements about economic activities and events with the aim of determining the level of conformity between these statements and predetermined criteria, as well as submitting the results to interested users.

Audit judgment is the auditor's policy in determining an opinion regarding the audit results, which refers to the formation of an idea, opinion, or estimate about an object, event, status, or other type of event (Jamilah et al., 2007). Audit judgment is a consideration that affects the documentation of evidence and the decision of opinion made by the auditor. Every step in the audit process, whether in financial audits, performance audits, or audits with certain objectives, cannot be separated from the auditor's audit judgment. The auditor's report must state that the audit was conducted in accordance with International Standards on Auditing (ISA). This report must also explain that these standards require the auditor to comply with ethical obligations, and the auditor plans and performs the audit to obtain reasonable assurance that the financial statements are free from material misstatement (Tuanakotta, 2014; 514). When the auditor makes the wrong audit judgment, this will certainly affect the opinion on the financial statements issued. According to SPAP 200, professional judgment is essential for conducting an audit.

Compliance pressure is the influence or effect that comes from someone or something that produces explicit instructions or orders from the authorities (Rosadi, 2016). Compliance pressure can be in the form of orders from superiors or clients to do something related to audit work. The client is the entity that is audited by the auditor. Jamilah et al. (2012) stated that auditors will feel under pressure when getting orders from superiors or clients to do what their superiors or clients want that may be contrary to the standards and ethics of the auditor's profession. The pressure received will affect the behavior of a person in doing their job.

In Jamilah et al. (2007), testing the effect of a number of factors on task complexity is important because of the tendency that the task of conducting an audit is a task that faces many complex problems. Examples of these issues include uncertainty about the competence of evidence, the effectiveness of a client's internal control structure, and uncertainty about whether the financial statements are fairly presented. In auditing, errors can occur when obtaining, processing, and evaluating information. These errors will result in inaccurate decisions and judgments of the auditor. Thus, the auditor has the potential to face complex and diverse problems considering the many fields of work and services that can be provided to clients.

According to Arens et al. (2008), the background knowledge the auditor gains when conducting an audit often provides useful information in providing operational

recommendations. Auditors with a broad background of knowledge and experience will provide more effective and relevant recommendations compared to other auditors who do not have these qualifications.

They should seek to be informed of new advances and developments in auditing standards, procedures, and techniques. Auditors who are experienced and supported by competent expertise in auditing can produce higher-quality judgments compared to auditors who are inexperienced and do not have audit expertise (Fitriana, 2014).

2.3. Hypothesis Development

2.3.1. Impact of Compliance Pressure on Audit Judgment

General norms regulate an auditor to be independent. Auditors must avoid situations that can cause the public to doubt their independence. Auditors often find it difficult to maintain their independence, namely Compliance Pressure. Compliance pressure is the influence or effect that comes from someone or something that produces explicit instructions or orders from the authorities (Rosadi, 2016). The pressure received will affect the behavior of a person in doing their job. Compliance pressure can be in the form of orders from superiors or clients to do something related to their work. The client is the entity that is audited by the auditor. A subordinate who is pressured by their superior will obey the superior's instructions regardless of the professional direction. Compliance theory states that individuals who have power are a source that can influence the behavior of others with the orders they give. This is due to the existence of power or authority, which is a form of legitimate power (Jamilah et al., 2007). Thus, the higher the pressure received by an auditor, the quality of their audit judgment will be questioned. The results of Sofiani and Tjondro's (2014) research show that compliance pressure has a negative effect on audit judgment. Thus, the hypothesis that can be formulated is as follows:

H₁: Compliance pressure has a negative effect on audit judgment

2.3.2. Impact of Task Complexity on Audit Judgment

In Jamilah et al. (2007), testing the effect of a number of factors on task complexity is important because of the tendency that the task of conducting an audit is a task that faces many complex problems. In auditing, errors can occur when obtaining, processing, and evaluating information. These errors will result in inaccurate decisions and judgments of the auditor. Thus, the auditor has the potential to face complex and diverse problems considering the many fields of work and services that can be provided to clients. Bonner (1994) suggests that there are three fairly basic reasons why testing the complexity of the task for an audit situation needs to be done. First, the complexity of this task is suspected to have a significant effect on an auditor's performance. Second, certain decision-making tools, techniques, and exercises are thought to have been conditioned when researchers understood the peculiarities of the complexity of the audit task. Third, understanding the complexity of a task can help the company's audit management team find the best solution for the audit staff and the audit task. If the complexity of the task of an auditor is higher, the quality of audit judgment will be in doubt. This is in line with the results of research

by Sari and Ruhayat (2017), which states that the task complexity variable has a negative effect on audit judgment. Thus, the hypothesis that can be formulated is as follows:

H₂: Task complexity has a negative effect on audit judgment

2.3.3. Impact of Auditor Expertise on Audit Judgment

Auditors with a broad background of knowledge and experience will provide more effective and relevant recommendations compared to other auditors who do not have these qualifications. Auditors who are experienced and supported by competent expertise in auditing can produce higher-quality judgments compared to auditors who are inexperienced and do not have audit expertise (Fitriana, 2014). Auditing standards place great importance on the expertise and quality of the auditor's work, such as when considering and making a decision during inspection and reporting. Professional Standards for Certified Public Accountants (SPAP) SA Section 210 (PSA No. 04) emphasizes the need for adequate education and experience in the field of auditing as the main requirements for conducting an audit. In carrying out the audit to arrive at a statement of opinion, the auditor must always act as an expert in the accounting and auditing fields. The acquisition of this expertise began with his formal education, which was expanded through subsequent experiences in auditing practice. As research conducted by Fitriana (2014) states that auditor expertise affects audit judgment, the hypothesis that can be formulated is as follows:

H₃: Auditor expertise has a positive effect on audit judgment

3. METHODOLOGY

3.1. Population and Research Sample

The population in this study are auditors who work in a public accounting firm. In this research, sampling is done non-probability based on certain criteria or is called purposive sampling. Referring to the sampling method, the sample selection criteria are the auditor's working period of at least two years and having a minimum position as a senior auditor.

3.2. Data Collection Techniques and Data Types

The data used in this study is primary data. The data collection technique used in data collection is by using a questionnaire distributed to Public Accounting Firms in Yogyakarta, Solo, and Semarang.

3.3. Operationalization and Measurement of Variables

Table 1. Variable Operationalization

No.	Variable	Concept	Dimension	Element	Data (Type)
1.	Compliance Pressure (X1)	Jamilah et al. (2007) stated that auditors would feel under pressure of Compliance when getting orders from superiors or clients to do what they want, which may be contrary to the standards and ethics of the auditor's profession. Compliance theory states that individuals who have power are a source that can influence the behavior of others with the orders they give.	Questionnaire developed by Jamilah et al. (2007)	It consists of 9 items of statements about: <ul style="list-style-type: none"> • Understanding of auditors' professional standards (Question items number 1,2,3,4,5,6) • Morality (Question items number 7,8,9) 	Interval
2.	Task Complexity (X2)	Jamilah et al. (2007) stated that task complexity is composed of two aspects, namely the level of task difficulty and task structure. The difficulty level of the task is related to the amount of information about the task, while the task structure is related to the clarity of the information. If the complexity of the task of an auditor is higher, the quality of audit judgment will also increase.	Questionnaire developed by Jamilah et al. (2007)	It consists of 6 statements about: <ul style="list-style-type: none"> • Task structure (Question item number 1,2,3,4) • Task difficulty (Question item number 5,6) 	Interval
3.	Auditor Expertise (X3)	The competence of an auditor can be measured by the length of time the auditor has worked, the level of education, the frequency of	Questionnaire developed by Justiana (2010)	It consists of 9 questions about: <ul style="list-style-type: none"> • The length of work as an auditor is more than three years (Question item number 1,2,3) • Has served as the head of the audit team 	Interval

		conducting training programs, having knowledge, and being proficient in his field. (Justiana, 2010)		(Question item number 4.5) <ul style="list-style-type: none"> Educational background according to profession (Question item number 6) Have attended training, seminar, or workshop twice or more (Question item number 7,8,9) 	
4.	Audit Judgment (Y)	Audit judgment is the auditor's policy in determining an opinion regarding the audit results, which refers to the formation of an idea, opinion, or estimate about an object, event, status, or other type of event (Jamilah et al., 2007). Audit judgment is a consideration that affects the documentation of evidence and the decision of opinion made by the auditor.	Questionnaire developed by Jamilah et al. (2007)	It consists of 10 statements about: <ul style="list-style-type: none"> Test sample (Question item number 1,2) Testing (Question item number 3,4) Time limitation (Question item number 5,6) Re-confirmation (Question item number 7,8) Submission of misstatements (Question item number 9.10) 	Interval

Source: Author (2022).

3.4. Research Model

The test model in this study is multiple regression analysis, which is a necessary tool to determine the effect with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where :

Y = Audit judgment

α = Constant

X1 = Compliance pressure

X2= Task complexity

X3 = Auditor Expertise

4. RESULT AND DISCUSSION

4.1. Respondents Overview

Respondents in this study were auditors who worked at Public Accounting Firms in Yogyakarta, Solo, and Semarang. Research data were collected by distributing research questionnaires directly. The distribution of questionnaires began in July-August 2019. There were 50 questionnaires distributed, and 40

questionnaires were returned. The following is the demographic data of the respondents as a whole.

Table 2. Respondent Demographics Data

No	Criteria	Respondents Identity	Amount	Percentage
1	Age	20-25 years old	18	45%
		25-30 years old	15	37,50%
		> 30 years old	7	17,50%
	Total	40	40	
2	Gender	Man	24	60%
		Woman	16	40%
	Total	40	40	
3	Last Education	Diploma	0	0%
		Bachelor Degree	32	80%
		Master Degree	8	20%
		Doctoral Degree	0	0%
	Total	40	40	
4	Length of Work	2-5 years	31	77,50%
		6-10 years	9	22,50%
		> 10 years	0	0%
	Total	40	40	
5	Position	Senior Auditor	31	77,50%
		Manager	3	7,50%
		Partner	6	15%
	Total	40	40	
6	Professional Certification	CPA	3	7,50%
		CPA and others	1	2,50%
		Others	8	20%
	No Position	28	70%	
Total	40	40		

Source: Data processed (2022).

The data respondents in this study there are 40 respondents. The table shows that the number of respondents aged 20-25 years dominates the number with a total of 45%. In terms of gender, the number of male respondents is more than female respondents, who only have a total percentage of 40%. In terms of education, the final education that dominates the respondents is S1, as much as 80%. Based on the length of service, when viewed from the data that has been obtained, there are as many as 77.50% of respondents who have worked for 2-5 years in a Public Accounting Firm. Of the 40 respondents, there were 31 respondents, or 77.50%, who served as senior auditors at Public Accounting Firm in Yogyakarta, Solo, and Semarang. In terms of professional certification, as many as 28 respondents stated that they did not have any professional certifications.

4.2. Descriptive Statistics

Table 3. Descriptive Statistics

	N	Min.	Max.	Mean	Std. Deviation
Compliance Pressure	40	1.56	3.22	2.25	0.28
Task Complexity	40	1.00	2.83	2.07	0.33
Auditor Expertise	40	2.56	3.78	3.11	0.30

Source: SPSS Data Processing (2022).

The results of the descriptive statistics that have been processed give the results that each variable is then grouped into class intervals as follows:

$$\begin{aligned}\text{Interval} &= \frac{\text{Highest score} - \text{Lowest score}}{\text{Number of alternative answers}} \\ &= \frac{4-1}{4} = 0.8\end{aligned}$$

After knowing the interval distance, it can be determined the category of the range of values obtained as follows:

- 1.00 – 1.8 = Strongly Disagree
- 1.9 – 2.6 = Disagree
- 2.7 – 3.4 = Agree
- 3.4 – 4.00 = Strongly Agree

Based on the data from the table of descriptive statistics and the average value test, it can be concluded that:

- a. Descriptive statistical results of the Compliance Pressure variable (X1) as many as 40 respondents had a minimum value of 1.56 and a maximum value of 3.22 with a mean value of 2.25 and a standard deviation of 0.28. Based on the data that has been processed by looking at the mean value of 2.25, it is included in the Disagree category.
- b. Descriptive statistical results of the Task Complexity variable (X2) as many as 40 respondents had a minimum value of 1.00 and a maximum value of 2.83 with a mean value of 2.07 and a standard deviation of 0.33. Based on the data that has been processed by looking at the mean value of 2.07, it is included in the Disagree category.
- c. The results of descriptive statistics on Auditor Expertise variable (X3) show that as many as 40 respondents have a minimum value of 2.56 and a maximum value of 3.78 with a mean value of 3.11 and a standard deviation of 0.30. Based on the data that has been processed by looking at the mean value of 3.11, it is included in the Agree category.

4.3. Validity and Reliability Test Results

The results of the research instrument test in terms of validity and reliability of 40 respondents showed that the results of the instrument test were valid with the results of:

Table 4. Validity Test Results

No	Variable	KMO	Criteria	Results
1	Compliance Pressure	0.522	0.50	VALID
2	Task Complexity	0.545	0.50	VALID
3	Auditor Expertise	0.669	0.50	VALID
4	Audit Judgment	0.501	0.50	VALID

Source: SPSS Data Processing (2022).

In this study, the validity test used KMO and Bartlett's test of sphericity. The Bartlett of Sphericity test is a statistical test to determine whether there is a correlation between variables. Another testing tool used to measure the level of intercorrelation between variables and whether or not a factor analysis can be performed is the Kaiser-Meyer-Olkin Measure of Sampling Adequacy. The KMO value varies from 0 to 1. The desired value must be more than 0.50 for factor analysis to be carried out.

Table 5. Reliability Test Results

No	Variable	Result	Criteria	Result
1	Compliance Pressure	0.636	0.60	Reliable
2	Task Complexity	0.759	0.60	Reliable
3	Auditor Expertise	0.785	0.60	Reliable

Source: SPSS Data Processing (2022).

The instrument test results are also reliable, with a Cronbach alpha value > 0.60. Based on Nunnally (1969) and Ghozali (2002), a construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.60.

4.4. Classic Assumption Test Results

In this study, a data normality test was performed using statistical analysis as measured by Kolmogorov-Smirnov (K-S). The Kolmogorov-Smirnov (K-S) statistical test was chosen because it is more relevant for detecting the normality of the data than the test using graphs. The normality test criteria in the Kolmogorov-Smirnov (K-S) test is the probability or significance value > 0.05 or 5%. Then, the data is normally distributed. Based on Table 6, the results show that each variable has a value > 0.05. So, it can be concluded that the data in this study are normally distributed.

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		40
Normal Parameters a,b	Mean	.0000000
	Std. Deviation	.22817520
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.051
Kolmogorov-Smirnov Z		.656
Asymp. Sig. (2-tailed)		.782

Source: SPSS Data Processing (2022)

Based on Table 7, the tolerance value of each variable is > 0.1 , and the VIF value is < 10 , so it can be concluded that the regression equation model does not have problems with multicollinearity.

Table 7. Multicollinearity Test Results

		Coefficients a	
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	CP	0.823	1.216
	TC	0.830	1.205
	AE	0.858	1.165

Source: SPSS Data Processing (2022).

Based on the results of Table 8, it can be seen that with the value of $\text{sig} > 0.05$, it can be concluded that there is no heteroscedasticity.

Table 8. Heteroscedasticity Test Results

Model		t	Sig.
1	(Constant)	0.268	0.791
	Compliance Pressure	0.645	0.523
	Task Complexity	-1.650	0.108
	Auditor Expertise	1.403	0.304

Source: SPSS Data Processing (2022).

4.5. Hypothesis Test Results

Based on the results of table 9 with a significance level value of $= 0.05$ on each independent variable, it can be said that the research model is feasible to be tested.

Table 9. F Value Test

Model	F	Sig.
Regression	4,315	,011

Source: SPSS Data Processing (2022).

Based on the results of Table 10, the adjusted R Square value is 0.203. It can be seen that the model's ability to explain the variation of the dependent variable is 20.3%.

Table 10. Coefficient of Determination Test Results

R	R Square	Adjusted R Square	Std. Error of the Estimate
.514	.264	.203	.23908

Source: SPSS Data Processing (2022).

Table 11. T-Statistical Test Results

Model	Unstandardized Coefficients B	t	Sig.
(Constant)	3.378	6.411	.000
Compliance Pressure	-.087	-.572	.571
Task Complexity	-.365	-2.867	.007
Auditor Expertise	.101	.740	.464

Source: SPSS Data Processing (2022).

Based on Table 11, it can be concluded that the multiple regression equation in this study can be arranged in the following equation:

$$Y = 3,378 - 0,087X_1 - 0,365X_2 + 0,101X_3$$

The regression equation above can explain several things as follows:

1. The constant coefficient of 3.378 has a positive value, explaining that the audit judgment variable without the compliance pressure variable, task complexity, and auditor expertise will be worth 3.378.
2. The compliance pressure variable has a negative coefficient of 0.087, explaining that every one-unit increase in the compliance pressure variable will decrease the judgment given by 0.087. The compliance pressure variable has a significance value of 0.571, where the value is greater than the significance level of 0.05. So, it can be concluded that the hypothesis of compliance pressure has a negative effect on audit judgment is rejected.
3. The task complexity variable has a negative coefficient of 0.365, explaining that each increase of one unit of the task complexity variable will decrease the judgment given by 0.365. The task complexity variable has a significance value of 0.007, where the value is smaller than a significance level of 0.05. So, it can be concluded that the task complexity hypothesis has a negative effect on audit judgment and is accepted.
4. The auditor expertise variable has a positive coefficient of 0.101, explaining that each increase of one unit of the auditor expertise variable will increase the judgment given by 0.101. However, the auditor's expertise variable has a significance value of 0.464, where the value is greater than the significance level of 0.05. So, it can be concluded that the hypothesis of auditor expertise has a positive effect on audit judgment is rejected.

4.6. Discussion

4.6.1. Impact of Compliance Pressure on Audit Judgment

The results of the regression coefficient test show that the Compliance pressure variable has no significant effect on audit judgment. This shows that the compliance pressure, namely auditors who receive orders from superiors and the client's desire to deviate from professional standards, will tend to refuse these orders. This means that the auditor dares to take the consequences of losing a client and looking for

another job because of an inappropriate superior order. Most of the respondents in this study are senior auditors who highly uphold the value of professionalism and oppose the level of fraud in the auditing process. Senior auditors never fear threats from their superiors or pressure from audited clients. This study's respondents are senior auditors with good negotiation skills with clients so that compliance pressure does not affect audit judgment.

The results of this study contradict the results of previous studies conducted by Jamilah et al. (2007), Sari and Ruhayat (2017), Fitriana (2014), and Sofiani and Tjondro (2014), which state that auditor experience has a positive effect on audit judgment. On the other hand, this study's results align with previous research conducted by Dana (2019), which stated that Compliance pressure had no effect on audit judgment.

4.6.2. Impact of Task Complexity on Audit Judgment

The results of the regression coefficient test show that the task complexity variable has a negative effect on audit judgment. In auditing, errors can occur when obtaining, processing, and evaluating information. These errors will result in inaccurate decisions and judgments of the auditor. Thus, the auditor has the potential to face complex and diverse problems considering the many fields of work and services that can be provided to clients.

This study's results align with previous research conducted by Fitriana (2014), which states that task complexity affects audit judgment. On the other hand, the results of this study contradict the results of previous studies conducted by Jamilah et al. (2017) and Sofiani and Tjondro (2014), which stated that task complexity had no effect on audit judgment.

4.6.3. Impact of Auditor Expertise on Audit Judgment

The test results show that the auditor expertise variable has no significant effect on audit judgment. Most of this study's respondents are senior auditors with good experience and expertise. Auditors who have competent expertise in auditing can produce higher-quality judgments than auditors who are inexperienced and do not have audit expertise. The results of this study contradict the results of Fitriana's (2014) hypothesis, which says that auditor expertise has an effect on audit judgment. The respondents are senior auditors who already have the expertise and experience, so that the results of this study do not support the third hypothesis.

5. CONCLUSION

5.1. Conclusion

The conclusions from the research results are:

1. Compliance pressure has no effect on the audit judgment of auditors working in Yogyakarta, Solo, and Semarang
2. Task complexity has a negative effect on the audit judgment of auditors working in Yogyakarta, Solo, and Semarang

3. Auditor expertise has no effect on the audit judgment of auditors working in Yogyakarta, Solo, and Semarang.

5.2. Research Implication

The results of this study indicate that the task complexity variable has a negative effect on the auditor's audit judgment. This indicates that in the field of auditing, errors can occur when obtaining, processing, and evaluating information. These errors will result in inaccurate decisions and judgments of the auditor. Thus, the auditor has the potential to face complex and diverse problems considering the many fields of work and services that can be provided to clients. The complexity of the task consists of two components, namely, the difficulty of the task and the structure of the task. Difficult tasks require more individual abilities to complete. If the difficulty of the task is greater than the individual's ability, it triggers fears that there will be a failure in completing the task. It will result in decreased motivation and effort to complete the task so that performance decreases. This decrease in performance will also have an impact on the quality of the resulting audit judgment.

5.3. Research Limitation

This research has several limitations, including:

1. The limitation of writing in this study is the limited sample of auditors at Public Accounting Firms in Yogyakarta, Solo, and Semarang.
2. The instrument for measuring the variables of this study uses an instrument adopted from previous researchers, so there may be weaknesses in translating the instrument.
3. This study only focuses on three variables, namely Compliance pressure, task complexity, and auditor expertise, so there may still be other variables that can affect audit judgment.

5.4. Suggestion

Based on the conclusions and limitations of this study, further research is expected to:

1. The next researcher can conduct research in another province so that later, the research results can be generalized to a wider scope.
2. Future studies need studies for more valid research instruments so that they are easy to perceive or approach actual events.
3. Future research may add or use other independent variables, such as gender or age.

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