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Enhancing Audit Judgment: Exploring the Impact of Experience, Expertise, and Compliance Pressure at The Representative Financial Audit Board of Lampung Province

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Abstract

This study examines the influence of audit expertise, audit experience, and compliance pressure on audit assessments conducted by government auditors in Lampung Province. The study population comprises government auditors in Lampung Province, selected from auditors employed in the offices of the representatives of the Supreme Audit Agency in Lampung Province. The collection of primary data was conducted via a questionnaire survey. The hypothesis was examined through the utilisation of multiple regression analysis utilising SPSS 20 software. The results indicate that both prior experience in auditing and pressure to comply with regulations have a substantial impact on the decision-making process of auditors. However, the level of expertise in auditing does not have a significant influence on their judgement. The findings enhance our comprehension of the variables that impact audit evaluations within the realm of government auditing. More precisely, they emphasise the significance of having expertise in auditing and the influence of compliance pressure on the decision-making processes of auditors. Nevertheless, the results indicate that simply having audit knowledge may not automatically result in enhanced audit judgement among government auditors. These findings have consequences for audit procedures and emphasise the necessity for customised interventions to improve auditors' capacity to successfully navigate intricate audit situations.

Keywords: Audit Experience, Audit Expertise, Compliance Pressure, Audit Judgement.

Introduction

The Republic of Indonesia's Law Number 32 of 2004 and Government Regulation Number 8 of 2006 require regional administrations to provide transparent financial reports as a means of ensuring accountability (Boolaky et al., 2018; Ginting, 2003). The implementation of this mandate was conducted to guarantee the accountability of regional governments. To ensure the accuracy and reliability of these reports, which adhere to Government Accounting Standards, they undergo scrutiny by financial auditing agencies (Wereh & Lumaing, 2020).

The auditor's judgement is a crucial factor in assessing the financial accounts during this operation. Audit judgement refers to the auditor's personal analysis and understanding of the facts, which is shaped by several elements such as the accessibility of evidence and individual reactions to the existing circumstances (Agustina & Indrayani, 2020).

However, the application of audit judgement is not entirely immune to external influences. Audit decisions are significantly impacted by several elements, such as the auditor's expertise, the pressures exerted by their superiors or clients, and their level of professional acumen. In order to fully comprehend the intricacies of audit procedures and uphold the accuracy of financial reporting, it is crucial to possess a comprehensive comprehension of the interaction between different combinations of elements (Agwor & Amangala, 2020; Anggriawan & Yudianto, 2018; Zuca, 2015).

The existing literature lacks comprehensive information regarding the specific influence of audit judgement and its influencing elements on audit outcomes, despite

the significant importance of audit judgement and its factors (Abbot et al., 2016). This research aims to address the highlighted gap by examining the impact of audit experience, audit expertise, and compliance pressure on auditors' judgements. We want to offer valuable insights that contribute to enhancing audit processes and the overall quality of financial reporting within the realm of regional government financial management. This will be achieved by delving into the interactions between individuals and organisations.

Literature Review

McClelland's achievement motivation theory emphasises the importance of individuals' goals to strive and succeed in different pursuits. The theory revolves around the notion of "n ach," which refers to the individual's desire for accomplishment and can differ among people. According to McClelland, individuals are motivated by varying degrees of this requirement, which impacts their attitude towards work and competitive scenarios (McClelland, 1965; Miron & McClelland, 1979; Rawsthorne & Elliot, 1999).

McGregor's Theory X and Theory Y offer divergent viewpoints on human behaviour within organisational contexts. McGregor posits that Theory X embodies the notion of an external locus of control, wherein individuals exhibit a deficiency in inherent drive and fail to actively participate in their job responsibilities. In contrast, Theory Y proposes that individuals possess an internal locus of control, characterised by a sincere interest and dedication to their jobs (Arnolds & Boshoff, 2003; McClelland, 1965).

In the Indonesian setting, the Financial Audit Agency have substantial jurisdiction in supervising the administration and responsibility of public money. The agency was established as a fundamental part of the constitutional procedures described in the 1945 Constitution. Its main responsibility is to examine and guarantee the competent management of governmental finances. The Financial Audit Agency, by adhering to the ideals of liberalism and independence, plays a crucial role in maintaining financial integrity within the state (McClelland, 1965; Setiawaty, 2013).

Audit judgement is a crucial component of the auditing process, involving the personal assessments and viewpoints of auditors as they assess financial reports. The formation of this judgement is influenced by multiple elements, such as the analysis and understanding of facts and evidence, together with the auditor's evaluation of the financial state of the entity being examined. Comprehending the complexities of audit judgement is crucial for guaranteeing the precision and dependability of financial reporting procedures (Kharisova & Kozlova, 2014).

The study population consists of auditors who are associated with the Indonesian Financial Audit Agency Representative of Lampung Province. The data collection process entailed the direct administration of questionnaires to auditors who were respondents within the agency (Kiswara et al., 2018).

The snowball sampling technique was used to ensure a sample that is representative. At first, a limited number of auditors were chosen, and they were then requested to recommend other peers to take part in the research (Biernacki & Waldorf, 1981). The iterative procedure facilitated a progressive increase in the sample size, enabling the inclusion of a wide range of opinions and experiences among auditors inside the agency.

After collecting the data, a thorough analysis was performed to process and evaluate the acquired information. The data was methodically described using descriptive statistical analysis, which provided insights into the features and distribution of important factors. However, it did not aim to create definitive criteria or generalise demographic profiles of participants. This analysis enabled a subtle comprehension of

the research variables and their interconnections (Abrams, 2010; McKinnon, 1988; Meleshenko & Usanova, 2014; Peecher & Solomon, 2001; Robinson, 2014).

Validity tests were performed to evaluate the questionnaire's efficacy in measuring the desired constructs. A meticulous evaluation was conducted to guarantee that the items in the questionnaire precisely aligned with the aims of the study, hence bolstering the validity of the research findings. Following that, reliability tests were exclusively conducted on validated questionnaire items to evaluate their coherence and durability throughout several administrations. These tests were essential in assessing the questionnaire's dependability and its accuracy in measuring the relevant variables (Handcock & Gile, 2011; Ishak & Bakar, 2014; Meleshenko & Usanova, 2014).

This research aims to thoroughly investigate the factors that influence audit judgement among auditors in the Indonesian Financial Audit Agency Representative of Lampung Province. It will utilise a strong methodological approach that includes various sampling techniques and statistical analyses.

Results and Discussion

The study examined auditors associated with the Republic of Indonesia Financial Audit Agency, namely those representing Lampung Province. A sample of 34 respondents was selected from the population, assuring representation across important demographic parameters.

Analysed the variables of interest using descriptive statistical analysis. The variable representing audit judgement (Y) ranged from a minimum of 3 to a maximum of 5. It had a mean value of 4.09 and a standard deviation of 0.452. The audit experience variable (X1) ranged from 4 to 5, with a mean value of 4.21 and a standard deviation of 0.410. The variable representing audit expertise (X2) has a range of 3 to 5, with a mean value of 4.00 and a standard deviation of 0.246. Finally, the obedience pressure variable (X3) had a range of 3 to 4, a mean of 3.85, and a standard deviation of 0.359.

The validity assessment has proven that the questionnaire items are resilient, since each indicator shows a significant association with the total number of constructs from their respective variables ($r_{count} > r_{table} = 0.338$). This outcome confirms the authenticity of the questionnaire items in precisely assessing the intended concepts.

The reliability testing further confirmed the dependability of the data. The Alpha coefficient of 0.600 for all variables demonstrates a high level of internal consistency among the indicators within each variable. This discovery emphasises the dependability of the questionnaire items, confirming their capacity to consistently assess the intended concepts.

These results offer useful insights on the trustworthiness and accuracy of the obtained data, establishing a strong basis for further analysis. This study guarantees the reliability and trustworthiness of its findings by implementing thorough testing processes, consequently strengthening the overall strength of the research outcomes.

Table 1
Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,327	4,135		,442	,662

Auditing Experience	1,751	,532	,867	3,293	,003
Audit Skills	-,671	,553	-,270	-1,213	,236
Obedience Pressure	,624	,447	,274	1,396	,174

a. Dependent Variable: Audit Judgment

$$AUJ = 3,327 + 1,751PA - 0,671KA + 0,624TK + e$$

The regression study provided significant insights into the factors that influence audit judgement among auditors in the Republic of Indonesia Financial Audit Agency, Representative of Lampung Province.

The regression coefficient for the audit experience variable was found to be 1.751, indicating a positive direction of the coefficient. These findings suggest that auditors who have extensive expertise in auditing are more likely to demonstrate favourable judgement in their audits. The presence of a positive coefficient indicates that with an increase in audit experience, auditors acquire a more profound comprehension of the audit process and possess enhanced abilities to evaluate financial statements with accuracy, thereby exerting a favourable impact on their judgement.

On the other hand, the regression coefficient for the audit skill variable was found to be -0.671, indicating a negative coefficient direction. This suggests that auditors lacking sufficient audit abilities may have inferior discernment in their evaluation of financial statements. The presence of a negative coefficient emphasises the need of having advanced audit skills, as any shortcomings in this domain can impede an auditor's capacity to thoroughly examine and comprehend financial information, thus detrimentally affecting their audit decision-making.

Furthermore, the regression analysis revealed that the coefficient for the obedience pressure variable was 0.624, showing a positive relationship. This indicates that the influence of superiors or clients on auditors can have a substantial impact on audit judgement. The presence of a positive coefficient emphasises the impact of external pressures on the decision-making processes of auditors, emphasising the need of auditors upholding their independence and objectivity in order to safeguard the integrity of the audit process and the precision of audit judgements.

These findings provide insight into the intricate relationship between audit experience, audit skills, and obedience pressure in influencing the decision-making of auditors. To improve the quality of financial reporting and maintain the integrity of the audit process, it is important for audit practitioners and policymakers to comprehend these dynamics. By doing so, they may develop measures to strengthen auditor training, promote independence, and reduce the impact of external influences.

Table 2
Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,531 ^a	,469	,434	1,143

a. Predictors: (Constant), Compliance Pressure, Audit Skills, Audit Experience

b. Dependent Variable: Audit Judgment

Source: Data processed by SPSS V20.

The examination of the results, as illustrated in Table 2, uncovers significant insights into the correlation between the variables being studied. The multiple correlation coefficient (R) quantifies the magnitude and direction of the linear association between the predictor factors (audit experience, audit expertise, compliance pressure) and the outcome variable (audit judgement). The study found that the multiple correlation coefficient is 0.531, indicating a moderately significant positive association among the variables.

Moreover, the coefficient of determination (R Square) offers significant insights into the fraction of variance in the outcome variable that is accounted for by the predictor variables. The R Square value of 0.469 indicates that almost 46.9% of the variation in audit judgement can be explained by the combined impact of audit experience, audit competence, and compliance pressure.

Nevertheless, it is crucial to take into account the Adjusted R Square value, which offers a more cautious estimation of the proportion of variance explained, especially when working with several predictor variables. The Adjusted R Square, accounting for the number of predictors in the model, is calculated to be 0.434 or 43.4%. This indicates that around 43.4% of the variation in audit judgement may be ascribed to the collective impact of audit experience, audit competence, and compliance pressure, while considering the influence of other factors.

The results emphasise the substantial impact of audit experience, audit competence, and compliance pressure on the ability to forecast audit judgement. Nevertheless, it is crucial to recognise that this study may not have included all other variables that could influence audit judgement, hence adding to the unexplained variability that still exists. Additional investigation and study are necessary to clarify the complete range of elements that influence audit judgement within the context of the Republic of Indonesia Financial Audit Agency, Representative of Lampung Province.

Table 3
Hypothesis Testing by Anova (F TEST)
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	203,642	3	67,880	35,972	,000 ^b
	Residual	56,616	30	1,887		
	Total	260,258	33			

a. Dependent Variable: Audit Judgment

b. Predictors: (Constant), Compliance Pressure, Audit Skills, Audit Experience

Source: Data processed by SPSS V20.

The analysis of the obtained results reveals critical insights regarding the suitability of the first model for further research. Notably, the calculated F statistic (F_{count}) is 35.972, surpassing the critical value obtained from the F table (F_{table}), which stands at 2.920. This stark difference indicates a significant level of variation among the variables under consideration. Furthermore, the calculated significance level of 0.000 is considerably lower than the conventional threshold of 0.05, indicating strong statistical significance.

This disparity between F_{count} and F_{table} , coupled with the highly significant p-value, provides compelling evidence to support the alternative hypothesis (H_a), affirming the suitability of the first model for further investigation. The observed significance

underscores the robustness of the model in capturing the relationships between the variables of interest.

Consequently, these findings provide a solid foundation for advancing the research to subsequent stages. By confirming the adequacy of the initial model, the study can proceed with confidence, delving deeper into the complexities of the research questions and exploring additional factors that may influence the outcomes. This validation of the research model lays a critical groundwork for continued inquiry, facilitating a more comprehensive understanding of the phenomena under study and contributing to the broader body of knowledge in the field.

Table 4
Hypothesis Test t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,237	4,135		,442	,662
Audit Experience	1,751	,532	,867	3,293	,003
1 Audit Skills	-,671	,553	-,270	-1,213	,236
Compliance Pressure	,624	,447	,274	1,396	,174

a. Dependent Variable: Audit Judgment

Source: Data processed by SPSS V20.

According to the statistical analysis in Table 4, the t-count values for each variable were compared to the critical t-table value of 2.042. This comparison facilitated the assessment of the importance of each aspect in influencing audit judgement.

The audit experience variable showed a t-count value of 3.293. Since the t-count (3.293) is greater than the essential t-table value (2.042) and the significance level (0.003) is less than 0.05, we can infer that the alternative hypothesis (H_a) is supported. The findings suggest that audit experience has a substantial impact on audit judgement, indicating that the level of experience of auditors is crucial in forming their judgement during the auditing process.

Furthermore, the variable representing audit expertise resulted in a t-value of 1.213. In this instance, the t-value is lower than the key t-table value ($1.213 < 2.042$), and the significant level ($0.236 > 0.05$) indicates that the alternative hypothesis (H_a) is not substantiated. This discovery suggests that there is no substantial impact of audit expertise on audit judgement, suggesting that auditors' specialised knowledge and abilities may not considerably affect their judgement during auditing duties.

Finally, the obedience pressure variable showed a t-count value of 1.396. The t-count for obedience pressure is lower than the key t-table value ($1.396 < 2.042$), and the significance level ($0.174 > 0.05$) suggests that the alternative hypothesis (H_a) is not supported. This indicates that the impact of obedience pressure on audit judgement is not large, suggesting that external pressures from superiors or clients may not have a substantial effect on auditors' judgement during the auditing process.

These findings offer useful insights into the determinants that impact audit judgement among auditors. Audit experience is found to be a substantial factor in determining audit judgement, but the impact of audit competence and obedience pressure seems to be restricted in this particular scenario. These findings enhance our

comprehension of the dynamics of audit procedures and emphasise the significance of expertise in improving the quality and dependability of audit assessments.

Conclusion

The research findings provide insights into the impact of audit experience (X1), audit expertise (X2), and obedience pressure (X3) on audit judgement (Y) among auditors associated with the Indonesian Financial Audit Agency, Representative of Lampung Province. The application of multiple linear regression analysis yields several significant findings.

First and foremost, the experience of conducting audits is identified as a crucial aspect that influences the decision-making process in audits. These findings indicate that auditors who have a lot of experience are more attentive to relevant information, which improves their capacity to make well-informed judgements.

The study reveals that there is no substantial impact of audit knowledge on audit judgement, which goes against what was initially anticipated. The difference in performance may arise from differences in the educational backgrounds and technical training of auditors, highlighting the importance of focused initiatives to enhance professional proficiency in accounting processes and auditing methodologies.

Furthermore, the impact of obedience pressure on audit judgement is not substantial. This suggests that professional auditors have a tendency to adhere to ethical standards and resist straying from established protocols, even when faced with incorrect instructions from their superiors.

To enhance both audit methods and research methodologies, numerous recommendations might be proposed. Initially, it is imperative that auditors employed by the Indonesian Financial Audit Agency receive specialised training in accounting and auditing. This training will serve to develop their skills and abilities, ultimately leading to improved efficacy in their fieldwork.

In addition, it is imperative for future research efforts to prioritise the direct administration of questionnaires to respondents, bypassing any intermediaries, in order to guarantee the precision and dependability of study findings. Moreover, the incorporation of supplementary independent factors such as religion and locus of control could offer additional understanding of their possible influence on audit judgement.

Furthermore, utilising data gathering techniques such as face-to-face interviews can promote more effective communication between researchers and participants, hence minimising misinterpretations and improving the overall excellence of study results.

By incorporating these recommendations, both audit procedures and research approaches can be enhanced, promoting more thorough analyses and profound insights in the field of auditing and financial responsibility.

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