

The Effect of Professional Skepticism, Locus of Control, and Integrity on Audit Judgment

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ABSTRACT : The purpose of this study was to determine the effect of professional skepticism, locus of control, and integrity on audit judgment conducted at Badan Pemeriksa Keuangan Republik Indonesia Provinsi Bali (BPK RI Provinsi Bali). Data analysis techniques used are descriptive statistics, data quality tests, and classic assumption tests. Purposive sampling was used with 40 samples. Data collected by questionnaires. Based on the results, professional skepticism, locus of control, and integrity have a positive effect on audit judgment. The implications of this research could theoretically contribute to the development of attribution theory and are expected to be beneficial to all parties, especially BPK RI Provinsi Bali.

KEYWORDS: Professional Skepticism, Locus of Control, Integrity, Audit Judgment

I. INTRODUCTION

The State Financial Auditing Standard (SPKN) explains that inspectors must be professionally responsible for planning and carrying out audits to meet the audit objectives. The examiner is responsible for using professional judgment in determining the scope of the methodology, determining the testing and procedures to be carried out, carrying out the examination, and reporting the results. Integrity and objectivity are needed to make decisions that are consistent with the public interest. Based on Law Number 15 of 2006 article 6 paragraph (1) concerning the Supreme Audit Board, the BPK of Indonesia has the duty to examine the management and responsibilities of state finances carried out by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Bodies, Regionally-Owned Enterprises, and other institutions or bodies that manage state finances, where the results of this examination are submitted to the DPR, DPD and DPRD. Corruption, collusion and nepotism practices in the government sector must be avoided so that an audit is needed to ensure that state finances are managed transparently, accountably and in accordance with regulations (Muttiwijaya and Ariyanto, 2019).

The auditor in providing audit judgments and opinions requires an audit judgment. Audit judgment is an auditor's perspective in responding to information that affects the documentation of evidence and the making of auditor's opinion on an entity's financial statements (Jamilah, *et al.*, 2007). Audit judgment is needed because the evaluation is not carried out on all evidence, but only a part of the evidence that has been collected (Pratama *et al.*, 2018). This evidence is used to express an opinion on the audited financial statements, so it can be said that audit judgment participates in determining the results of the audit. The attitude of auditor professionalism can be reflected by the accuracy of the auditor in making audit judgment in his audit assignments.

Some phenomena that occur related to audit failures can be found in cases related to government auditors namely former BPK auditor Ali Sadli who was sentenced to 6 years in prison for being proven to accept bribes in the case of bribery of WTP opinion in the Ministry of Health. The money was allegedly given with the intention that Rochmadi Saptogiri as the Main Auditor of the BPK determines a Fair Opinion (WTP) opinion on the Audit Report (LHP) of the 2016 Ministry of Finance Financial Report (news.detik.com). Another case is a bribery involving BPK auditors to obtain WTP opinion on the examination of the Bekasi City Government Financial Statements for Fiscal Year 2009. In 2010 two West Java BPK auditors, Suharto and Enang Hernawan, were detained by the KPK for receiving Rp 400 million in bribes from the Bekasi City Government Inspectorate Head Herry Lukmantohari. The two auditors were later convicted by the West Java Corruption Court and sentenced to 4 years in prison. Another example is Wulung, a BPK auditor whose name is mentioned in the e-KTP procurement megakorruption charge. Wulung is said to have received a bribe of Rp. 80 million from Sugiharto, an official from

the Ministry of Home Affairs, to give a WTP opinion to the Directorate General of Population and Civil Registry (Dukcapil) of the Ministry of Home Affairs in 2010 (jawapos.com).

There were at least 6 cases of bribery involving 23 auditors / officials / staff of the BPK from 2005 to May 27, 2017. Emerson as an Indonesian Corruption Watch (ICW) researcher mentioned the six bribery cases involving the Election Commission, Bekasi City Government, Tomohon government, the Ministry of Manpower and Transmigration, e-KTP projects in the Ministry of Home Affairs, and Ministry of Health PDPT. Three cases of bribery to get a Fair Opinion without Exceptions, 1 case of bribery to get a Fair Opinion with Exceptions, 1 case of bribery to change the findings of the BPK, and 1 case of bribery to help smooth the BPK audit process (national.kompas.com).

The cases presented raise questions for the public regarding the existence of BPK auditors as an independent party. The public demanded BPK RI auditors including BPK RI auditors from the Bali Province Representative to improve their performance so that they were able to follow up on deviations in the use of state finances. Joyce and Biddle (2017) revealed that to prevent cases of audit failure, auditors are required to make appropriate judgments. The ability of auditors to formulate appropriate judgments is necessary, because auditors will be held liable if the audited financial statements prove to be materially in error. The attitude that must be held by the auditor in carrying out the audit is skepticism. Professional skepticism is an attitude that always questions the truth and validity of the evidence gathered. A skeptical auditor will not simply accept an explanation from the client, but will ask questions to obtain reasons, evidence, and confirmation about the object in question (Parastika and Wirawati, 2017).

This level of professional skepticism is an important element of the auditor's task in overseeing financial reporting and the audit process, especially for complex and forward-oriented accounting estimates. Because audit assessment rules are likely to encourage the adoption of innovative audit procedures (Vera-Muñoz, 2015). Without applying professional skepticism, auditors will only find misstatements caused by mistakes and it is difficult to find misstatements caused by fraud, because fraud will usually be hidden by the culprit. Muttiwijaya and Ariyanto (2019) state that professional skepticism has a positive effect on audit judgment. However, research conducted by Lestari (2015) states that skepticism has no significant effect on audit judgment.

Donnelly, et al. (2003) argued that the cause of the auditors' deviations was personal characteristics in the form of locus of control. Chen and Cholin (2008) state that accountants who have good locus of control will be able to cope with stress and a higher work environment so that it will result in better judgment. Locus of control can influence the auditor to commit fraud or not which in turn affects the audit judgment that will be made. The statement was also approved by research conducted by Christianti dan Dwirandra (2017). The research conducted by Sari and Ruhayat (2017) which shows that locus of control has a significant positive effect on audit judgment. However, there are differences in research conducted by Iswari and Kusuma (2013) which states that the locus of control does not significantly influence audit judgment. This is because there is no relevance to the internal and external auditor's locus of control in influencing audit judgments made when auditors are involved in conflicts between organizational and professional values.

In connection with the scandal committed by auditors, these cases illustrate how auditors have violated the basic principles of professional ethics, especially integrity. Integrity is defined as a prudent attitude and work with full responsibility by prioritizing adequate and competent audit evidence in the disclosure of report results. Pitaloka and Widanaputra (2016) stated that audit quality can be achieved if the auditor has good integrity. High integrity will make auditors work honestly and wisely so that the audit results reported are more accountable and can be trusted by interested parties. In making reliable decisions, auditors must have a personality based on honesty, prudence and responsibility.

Auditors are required to be firm and courageous in carrying out audits in order to protect themselves from the pressures imposed by the auditee. Winarna and Mabururi's research (2015) states that integrity has a positive effect on audit quality. It also explained that the integrity of auditors was able to strengthen the influence of independence on the audit quality of Sirajuddin and Oktaviani (2018). In contrast to the research results Sukriah (2009) which states that integrity does not affect audit quality.

The use of variables of professional skepticism, locus of control and integrity in this study are due to the variables of integrity that affect audit judgment still need further verification related to integrity that affects audit quality. In fact, research on audit judgment is still very important to be investigated because it relates to the suitability of the audit conducted by the auditor with established auditing standards so that ultimately it will produce audit judgment that improves audit quality.

Someone who has an attitude of skepticism will be critical of the validity of audit evidence, using his professional skills in conducting audit judgment, always alert to audit evidence that is contradictory so that the resulting judgment will be optimal (Monica, 2018). The auditor's professional skepticism has a positive effect on the accuracy of giving an opinion to the auditor. This means that the more skeptical attitude an auditor has, the more opinion he gives will be more precise (Winadi and Mertha, 2017). The research is in line with research by Sunarya (2016), Monica (2018). Research conducted by Popova (2013) in the USA provides the results that audit

decisions are influenced by two levels of skepticism (high and low). Based on the description, the hypothesis can be formulated as follows:

H1: Professional skepticism has a positive effect on audit judgment.

Auditors who have good locus of control can produce better audit judgment, because the auditor can overcome work stress (Chen and Cholin, 2008). Retnowati (2009) in her research concluded that locus of control had a positive effect on audit judgment. This shows the higher level of locus of control owned by an auditor, the audit judgment produced by the auditor will be better (Christianti and Dwirandra, 2017). The statement is also supported by research conducted by Sari and Ruhayat (2017) audit judgment taken by the auditor is positively influenced by the locus of control. Based on the description, the hypothesis can be formulated as follows:

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

Audit quality is a possibility where an auditor discovers and reports about a violation committed by a client in the accounting system (De Angelo, 1981). It was concluded that audit quality is related to finding and reporting (Arianti, 2014). Before the auditor reports a violation or fraud, proper judgment is needed to avoid audit failure. If the auditor faces a conflicting opinion or is faced with a situation that does not have rules and standards, then the auditor must be able to think about the decision made that is in accordance with his integrity or not. Based on the description, the hypothesis can be formulated as follows:

H3: Integrity has a positive effect on audit judgment.

II. LITERATURE REVIEW

1. Attribution Theory

Attribution theory is a theory developed by Heider (1958), who argues that a person's behavior is determined by a combination of internal forces, namely factors originating from within a person, such as ability or effort, and external forces such as difficulty in job or luck. This study uses attribution theory because the researcher wants to know the auditor's personal behavior internally that affects the making of audit results and their influence in audit judgment. Related to audit judgment, attribution theory explains that judgment made by an auditor is strongly influenced by many factors both internal factors such as professional skepticism, locus of control, and integrity.

2. Cognitive Dissonance Theory

Cognitive dissonance occurs when the auditor has high trust in the client, causing his professional skepticism to be at a low level, whereas the State Financial Examination Standards (2017) require that the auditor must have high professional skepticism. The auditor's high level of trust in the client will reduce his level of professional skepticism, and vice versa. Whereas providing high fraud risk assessments from the auditor's supervisor to the auditor will increase his professional skepticism, and vice versa. Cognitive dissonance theory also helps to explain whether the auditor's professional skepticism is affected or not by the low fraud risk assessment determined by his superiors, even though the auditor actually has a low level of trust in the client. Knowledge and procedures, the ability to detect errors, and cognitive capacity are essential for high quality judgment making and individual differences in these resources will encourage differences in the quality of judgment making (Griffith et al., 2016).

3. Audit Judgment

Audit judgment is a personal consideration or perspective of the auditor in responding to information that affects the documentation of audit evidence and the decision making of the auditor's opinion on an entity's financial statements. Audit judgment is needed when dealing with uncertainties and limited information and data obtained, where the examiner is required to be able to make assumptions that can be used to make judgments and evaluate judgments (Lestari, 2015).

4. Professional Skepticism

Kee and Knox's (1970) in the model of "Professional Judgment Auditor" states that auditor professional skepticism is influenced by several factors, namely ethical biases, situation factors, and experience. In practice auditors can usually be suspicious or overly confident in management assertions. The professional attitude is needed by the auditor in managing the suspicion felt by the auditor carefully and thoroughly by determining precisely the type of examination that is suitable as well as the relevant standards governing the scope of the examination carried out by the auditor.

5. Locus of Control

Locus of control is one of the personality variables (personality), which is defined as an individual's belief in the ability to control one's own destiny (Kreitner and Kinicki, 2005). Sawyer (2008) defines the locus of control the degree to which an individual hopes that reinforcement or the outcome of their behavior depends on their own behavior or their personal characteristics or the degree to which a person hopes that reinforcement or

results are a function of chance, luck or destiny under the control of others or unpredictable. Locus of control can be divided into two, namely internal locus of control and external locus of control.

6. Integrity

Integrity maintains high standards of achievement and competence which means having intelligence, education, and training to be able to add value through performance (Mutchler, 2003). According to Mulyadi (2013: 56) integrity is an element of character that underlies the emergence of professional recognition and is also a quality that underlies public trust and benchmarks (benchmarks) for members in testing all the decisions they take.

III. RESEARCH METHOD

This research uses a quantitative approach with the level of research expansion in the form of associative research. This research was conducted at the Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) Provinsi Bali office, located at Jalan Panjaitan No.2, Denpasar, Bali. Objectives for this research were audit judgment from BPK RI Provinsi Bali Representative auditors. The population in this study is all employees who work in the BPK RI Representative Office in Bali Province. Based on the positive sampling method, a sample of 40 people was obtained. Data collection techniques using a questionnaire

The operational definition of each variable including Audit judgment (Y) suggests that the quality of judgment delivered by the auditor is a very important element of the auditor's reputation as well as the auditor's independence that must be maintained in making such judgments (Alrabba, 2016). Measurement indicators include: auditor competence, audit effectiveness and efficiency, determination of audit procedures, consideration of materiality. Professional Skepticism (X1) is the attitude of the auditor in conducting audit assignments where this attitude includes thoughts that always question and evaluate critically against audit evidence (Hartan, 2016). During the audit planning stage, auditors must determine their initial expectations regarding the risks of material misstatements in the financial statements, as well as the causes of such misstatements (Fatmawati et al., 2018). Measurement indicators include: accuracy in examining evidence, always asking questions, considerations in making decisions, critical to existing evidence, beware of contradictory evidence (contradictory), confidence in conducting audits. Locus of control (X2) is measured through: ability to carry out work, decision of leadership, position, luck in carrying out work. Integrity (X3) is an honest, brave, wise attitude and the auditor's responsibility in carrying out the audit. Measurement indicators include: auditor honesty, auditor courage, auditor attitude, auditor responsibility.

IV. RESULT AND DISCUSSION

40 questionnaires distributed there were 2 questionnaires that were not filled out with reasons of busy work. Thus the number of questionnaires that can be processed is only 38 pieces or 95%. The majority of respondents were male as many as 25 people (65.79%) and the number of female respondents as many as 13 people (34.21%). Auditors who worked for 0-5 years were 33 people (86.84%), for 5-10 years there were 5 people (13.16%) and there were no respondents who worked for more than 10 years. The majority of respondents with a bachelor's degree (S1) were 32 people (84.21%), respondents who had a master's degree (S2) were 6 people (15.79%) and there were no respondents with a doctorate degree (S3).

All research instruments used to measure variables of professional skepticism, locus of control, integrity, and audit judgment have correlation coefficient values with a total score of all statement items greater than 0.30 with a significance of less than 0.05. This shows that the points of the statement in the research instrument are valid and suitable to be used as research instruments. All research instruments have a Cronbach's Alpha coefficient of more than 0.70. So it can be stated that all variables meet the reliability or reliability requirements so that they can be used to conduct research.

The significance value is 0.963 with the Kolmogorov-Smirnov value of 0.502. Therefore the significance value of the Kolmogorov-Smirnov test is more than 0.05, it can be concluded that the regression equation model in this study has a normal distribution. tolerance and VIF values of all of these variables indicate that the tolerance value for each variable is greater than 10% and the VIF value is less than 10 which means the regression equation model is free from multicollinearity. The significance value of the professional skepticism variable is 0.244, locus of control is 0.859, and integrity is 0.127. This shows that each variable has a value greater than 0.05, which means there is no influence between the independent variables on absolute residuals. Thus, the model created does not contain symptoms of heteroscedasticity.

2. Multiple Linear Regression Analysis

The analysis of multiple linear regression aims to find out the regression coefficients which will determine whether the hypothesis made will be accepted or rejected. Analisis consists of the coefficient of determination or R², Simultaneous Test (Test F), Partial Test (Test t).

Table 1. Multiple Linear Regression Analysis Result

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.392	4.735		-.927	.360
Skepticism Professional	.325	.139	.264	2.345	.025
<i>Locus of control</i>	.364	.167	.249	2.182	.036
Integrity	.550	.126	.524	4.365	.000

Source: Primary Data, processed with IBM SPSS, 2019

Based on Table 1, obtained β values in the Unstandardized Coefficients column as regression coefficients. Thus the regression equation can be seen as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + \varepsilon$$

$$Y = -4,392 + 0,325 X_1 + 0,364 X_2 + 0,550 X_3 + \varepsilon$$

The interpretations of the multiple linear regression equation above are:

- 1) A constant value of -4,392 is if the value of professional skepticism, locus of control, and integrity is equal to zero, then the value of audit judgment is equal to -4,392. Negative constant value means that there is a negative relationship between the value of professional skepticism, locus of control, and integrity, if the three independent variables are equal to zero, then the audit judgment dependent variable will go down.
- 2) Regression coefficient (b1) on professional skepticism (X1) of 0.325 has a positive relationship with audit judgment. That is, if the value of professional skepticism (X1) increases, then audit judgment (Y) will increase with the assumption that other independent variables are constant.
- 3) Regression coefficient (b2) in the locus of control (X2) of 0.364 has a positive relationship with audit judgment. That is, if the value of locus of control (X2) increases, the audit judgment (Y) will increase with the assumption that other independent variables are constant.
- 4) Regression coefficient (b3) on integrity (X3) of 0.550 has a positive relationship with audit judgment. That is, if integrity (X3) increases, audit judgment (Y) will increase with the assumption that other independent variables are constant.

Effect of Professional Skepticism on Audit Judgment

Professional skepticism has a positive and significant effect on audit judgment at BPK RI Provinsi Bali. As seen in Table 1 the results of the analysis of the influence of professional skepticism on audit judgment obtained a significance value of 0.025 with a beta coefficient of 0.325. Significance value of 0.025 < 0.05 indicates that H0 is rejected and H1 is accepted.

Skepticism is a critical attitude to any audit evidence obtained. This means that an auditor who has high professional skepticism will give good judgment so that it will produce an appropriate audit judgment because the auditor always questions and is critical of the validity of audit evidence and does not easily believe audit evidence that is contradictory. The more skeptical an auditor is, in carrying out his work, he will be able to find mistakes or fraud so that he can give proper judgment according to the description of the state of the entity being examined.

Effect of Locus of Control on Audit Judgment

Locus of control has a positive and significant effect on audit judgment at BPR RI Provinsi Bali and shown in Table 1. The results of the analysis of the influence of the locus of control on audit judgment obtained a significance value of 0.036 with a beta coefficient of 0.364. The significance value of 0.036 < 0.05 indicates that H0 is rejected and H2 is accepted.

Locus of control is one of the personality variables that is defined as an individual's belief in the ability to control one's own destiny. The higher the level of locus of control an auditor has, it tends to be appropriate in making judgments because the auditor can analyze the success factors and minimize the failure factor in conducting the audit process. The better the auditor's perspective on an event will have a good influence on its performance in determining an audit judgment.

On the results of the tabulation questionnaire data showed a statement with the highest average answer value for the locus of control variable was statement no. 2 namely "In each assignment, ordinary team members complete whatever task they want to complete". This means that an auditor with a high locus of control, the auditor will be able to complete tasks, cope with stress and a better work environment.

In this study, respondents are likely to have an internal locus of control compared to an external locus of control. This can be seen from the results of the respondents' answers. The auditor believes that the success achieved is not due to fate or luck but because of the effort or ability possessed by the auditor. The results of this

study are in line with research conducted by Christianti and Dwirandra (2017) and Sari and Ruhayat (2017) which state that locus of control has a positive effect on audit judgment.

Effect of Integrity on Audit Judgment

Table 1 shows the results of the analysis of the effect of integrity on audit judgment showing a significance value of 0,000 with a beta coefficient of 0.550. Significance value of 0,000 <0.05 indicates that H0 is rejected and H3 is accepted. This result means that integrity has a positive and significant effect on audit judgment. Integrity is a quality that underlies public trust and is a foundation for members in testing all their decisions. With high integrity, every auditor is obliged to fulfill his professional responsibilities.

Based on the results of the tabulation questionnaire data shows a statement with the highest average value of answers for the integrity variable is statement no. 1 namely "Auditors must work according to the actual situation, not adding or reducing existing facts". This means that the higher the integrity of the auditor, the audit judgment produced is more optimal because in making decisions an auditor is required to be honest and transparent, brave, wise, and responsible. This result is consistent with research conducted by Sirajuddin and Oktaviani (2018) and Mabruhi and Winarna (2015) which states that integrity has a positive effect on audit quality.

V. CONCLUSION

This research can support the attribution theory developed by Heider (1958). This theory argues that a person's behavior is determined by a combination of internal forces (internal forces) and external forces (external forces). Internal strengths are factors that originate from within a person such as ability or effort, while external strengths are factors that originate from outside such as difficulty in work or luck. Attribution theory is widely used in the context of auditing to explain the auditor's judgment, performance appraisal, and decision making by the auditor. In this case the making of audit judgment by the auditor is influenced by factors within the auditor, namely professional skepticism, locus of control, and auditor integrity which has a positive effect on audit judgment.

Based on the results of the analysis and discussion that has been done before, it can be drawn Professional skepticism has a positive and significant effect on audit judgment, this means that the higher the professional skepticism of an auditor will give good consideration and produce appropriate audit judgment because the auditor always questions and being critical of the validity of audit evidence and not easily believing contradictory audit evidence. Locus of control has a positive and significant effect on audit judgment, this means that the higher the level of locus of control an auditor has, it tends to be right in making judgments because the auditor can analyze the success factors and minimize the failure factor in conducting the audit process. The better the auditor's perspective on an event will have a good influence on its performance in determining an audit judgment. Integrity has a positive and significant effect on audit judgment, this means that the higher the integrity of the auditor, the audit judgment produced is more optimal because in making an auditor's decision required to be honest and transparent, brave, wise, and responsible.

Based on the results of the questionnaire tabulation data, the statement with the lowest average answer value for the professional skepticism variable is statement no. 1 that is "the auditor rejects certain information, unless finding evidence the information is true", this shows there are still difficulties for the auditor in assessing the truth of the information. Suggestions from researchers are that auditors are expected to always maintain professional skepticism in conducting audits and be more careful in analyzing evidence and information. Based on the results of the questionnaire tabulation data, the statement with the lowest average answer value for the locus of control variable is statement no. 5, that is "if it requires a really good assignment, expertise is more important than connections" compared to other statements. The auditor should always increase the locus of control in order to be able to minimize the failure factor in the audit and to be more confident in his abilities or expertise so as to provide more optimal results. Based on the results of the questionnaire tabulation data, the statement with the lowest average score for the integrity variable is statement no. 5, that is "the auditor has a sense of responsibility if the results of the examination still require improvement and improvement". The auditor should be obliged to fulfill his professional responsibilities related to audits so as to produce opinions that can be accounted for. For further research it is recommended to obtain more samples so that the results obtained are more representative or to obtain greater representation over the study population under study.

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