THE EFFECT OF OBEDIENCE PRESSURE, SELF EFFICACY AND COMPLEXITY TASK ON AUDIT JUDGMENT

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ABSTRACT:Audit judgment is a consideration of perceptions in response to financial statement information, with the factors within an auditor, resulting in a basis for the auditor's assessment. The purpose of this study was to provide empirical evidence of the effect of obedience pressure, self-efficacy and complexity task on audit judgment. The research was conducted at a Public Accounting Firm in Bali Province which is registered with the Indonesian Institute of Public Accountants (IAPI) in 2020. The sampling technique using saturated sampling method. The number of respondents are 73 auditors. The data collection is done by interviewing and by distributing questionnaires to auditors. The analysis technique used is multiple linear regression. The results of this study indicated that obedience pressure and complexity task have effect on audit judgment, but self efficacy do not have any impact on audit judgment.

KEYWORDS: *Obedience Pressure; Self Efficacy, Complexity Task, Audit Judgment*

I.   INTRODUCTION

Go public companies are required to submit financial reports prepared in accordance with Financial Accounting Standards (SAK) and have been audited by a public accountant. There are two characteristics that must be present in financial reports, namely relevant (relevance) and reliable (reliable). One of the benefits of public accounting services is to provide accurate and reliable information for decision making (Tanoto and Suputra, 2017). An auditor is someone who performs an audit of a company's financial statements and draws conclusions on the fairness of the financial statements. During the audit process, an auditor issues an opinion on the results of the financial statements he examines in the form of an audit judgment (Pertiwi and Budiartha, 2017). Audit judgment is a consideration of perceptions in response to financial statement information obtained, coupled with the factors from within an auditor, resulting in a basis for the auditor's assessment (Tantra, 2013).

There are several cases in the business world that are thought to be related to errors of judgment made by auditors in detecting fraud, namely Enron Corporation in the United States. Enron's management has implemented window dressing, manipulating the financial report figures so that their performance looks good. Enron's auditor, Arthur Andersen, was blamed for helping the financial engineering process (Tanoto and Suputra, 2017). A new phenomenon occurred in 2019, namely the failed audit case of PT Garuda Indonesia which was audited by KAP Tanubrata, Sutanto, Fahmi, Bambang, and Partners who are members of BDO International. The results of the examination by the Ministry of Finance stated that Kasner's Public Accountant had committed a number of negligence.

The important role of the auditor in assessing a financial report, it is necessary to know what factors influence the auditor in making audit judgment. In performing their duties, auditors make audit judgment influenced by many factors, both technical and non-technical. Technical factors such as task complexity, obedience pressure, experience and knowledge. Meanwhile, non-technical factors such as gender differences of auditors, type of personality and seniority of auditors (Nuarsih and Mertha, 2017).

In an organization, pressure will usually appear that can influence the auditor in carrying out his duties to conduct audit judgment. Obedience pressure is an increasing social influence pressure on individuals who receive direct orders from other parties (Nugrahanti and Jahja, 2018). Auditors, if they have strong motivation within themselves, are not easily influenced by pressure from the leadership or clients being audited. Vice versa, if the auditor has weak motivation within him, he will be easily influenced by pressure. An independent audience has the ability to withstand pressure from clients or superiors to do things that deviate from the established code of ethics and always behave professionally in accordance with applicable rules (Meuwissen et al, 2003). Research from Nuarsih and Mertha (2017) found that obedience pressure has an effect on auditors in

the resulting audit judgment, while research from Efendi (2017) states that obedience pressure has no effect on the audit judgment made by the auditor.

Self-efficacy has an important role in influencing the auditors' making of audit judgments. Bandura (1997: 42) states that self-efficacy is a person's belief that he will be able to carry out a task at a certain level. One of the processes that activate self-efficacy is the motivation process. Research Rumengan, et al. (2018) and Consuella (2014) provide evidence that self-efficacy affects audit judgment. In contrast to Monica's (2018) research, self-efficacy has no effect on audit judgment.

The complexity of the task is a factor that influences the auditors' making of audit judgment. High task complexity can become a burden if there is a lack of capability and ability of auditors. The complexity in auditing is influenced by several factors including the amount of irrelevant information in the sense that the information is inconsistent with the events to be predicted, high ambiguity, namely the variety of results expected by the entity being examined from the auditing activities. Research by Efendi (2017) and Nuarsih and Mertha (2017) provides evidence that task complexity has an effect on audit judgment. Meanwhile, research by Jamilah (2007) states that task complexity has no positive effect on audit judgment.

This study was conducted to examine the effect of obedience pressure, self-efficacy and task complexity on audit judgment at public accounting firms in Bali Province. The results of this study are expected to provide results either supporting or not supporting the theory, as well as to confirm the results of previous studies.

The theory of motivation by Siegel and Marconi (1989) states that motivation is the key to initiating, controlling, maintaining and directing behavior. Motivation is a process that explains the intensity, direction and persistence of efforts to achieve goals (Robbins and Judge, 2008). Judging from the motivation theory, auditors are required to have good motivation to achieve the inspection targets and organizational targets well. Auditors, if they have strong motivation within themselves, are not easily influenced by pressure and are not affected by the complexity of the audit they carry in producing a judgment that is relevant to the audit results (Tanoto and Suputra, 2017). The motivation of an auditor will encourage the individual auditor's desire to carry out certain activities to achieve goals, thereby increasing the self-efficacy of the auditors.

Human Information Processing (HIP) is a perspective in discussing human thinking which consists of three stages, namely input, process, and output (Drupadi and Sudana, 2015). HIP theory, if associated with audit judgment, can be understood in the context of making audit judgment. Judgment produced by the auditor is highly dependent on the information obtained by the auditor. At the time of making the audit judgment, the auditor will process the information from the evidence obtained. The auditor must ensure the degree of accuracy of the evidence and information provided by the client in order to produce an accurate judgment.

The pressure faced by individuals in this case is the auditor can have an effect on giving a judgment. The difference in expectations between the audited entity and the auditors is one thing that causes compliance pressure to occur. Pressure from superiors takes the form of orders to deviate from predetermined standards and causes ethical dilemmas to auditors. Asthon (1990) states that individuals who have power are a source that can influence the behavior of others with the orders they give. Auditing can pressure the auditor to take actions that violate audit standards, so the auditor will be in a conflict situation. Motivation theory states that auditors who have strong motivation in themselves will not be easily influenced by pressure from their superiors or the entities being examined (Sari and Erika, 2017).

H1: Obedience pressure has a positive effect on audit judgment.

Self-efficacy is a form of internal motivation in which individuals believe that they are able to organize and carry out tasks to achieve the expected level of performance (Amelia, 2015). One of the processes that activate self-efficacy is motivation. A person who has high efficacy generally considers himself capable of doing many things in various situations, but someone who has low self-efficacy believes that there are no things that they are good at (Lestari, 2015).

H2: Self efficacy has a positive effect on audit judgment.

The level of difficulty of the task and the structure of the task are two constituent aspects of task complexity. The level of difficulty of a task is always related to the amount of information about the task, while structure is related to the clarity of information (Efendi, 2017). The auditor feels that a complex audit task can cause the auditor to experience difficulties in carrying out the task so that he cannot make professional judgments. Based on motivation theory, auditors with strong motivation will not be easily influenced by the complexity of the task at hand.

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

II.   METHODS

The location of the research was carried out at the Public Accounting Firm in Bali Province in 2020 which is a member of the Indonesian Public Accountants Association (IAPI) and has been registered with the Directorate of the Indonesian Public Accountants Firm. The research object in this study was the auditor at the KAP in Bali Province. The population in this study were all auditors who worked at each KAP in Bali Province

in 2020 which were registered in the Directory published by the Indonesian Public Accountants Association, totaling 16 Public Accounting Firms. The sampling technique used is saturated sampling method.

The dependent variable in this study is audit judgment. Audit judgment is the auditor's policy in determining an opinion regarding the results of the audit which refers to the formation of an idea, opinion, or estimate about an object, event, status or other type of event. Audit judgment is measured using a questionnaire design adopted from the research instrument Tanoto and Suputra (2017) with three indicators, namely the level of materiality, the level of audit risk and the survival of an entity.

The independent variables in this study are obedience pressure, self-efficacy and task complexity. The independent variable Obedience pressure is defined as the pressure received by the auditor from superiors and entities to take actions that violate ethical and professional standards. Obedience pressure is measured using a questionnaire design adopted from Pertiwi and Budiartha's research (2017) with three indicators, namely 1) not fulfilling the client's desire to behave deviating from professional standards; 2) professional in upholding professionalism; and 3) moral burden because it conflicts with professional standards.

Self-efficacy is a person's belief that a person can carry out a task at a certain level, which affects personal activities towards achieving goals. The self-efficacy variable in this study was measured using a questionnaire design adopted from Consuella's (2014) study with three indicators, namely confidence in success, the ability to overcome challenges, and the ability to complete difficult tasks. The complexity of a task is the many and varied tasks that make the task difficult and confusing. The task complexity variable in this study was measured using a questionnaire design adopted from Tanoto and Suputra's research (2017) with two indicators, namely the level of difficulty of the task and the structure of the task.

The data collection method used was a survey method with a questionnaire technique. The questionnaire used in this study is a questionnaire adopted from questionnaires in previous studies, namely audit judgment, obedience pressure, self-efficacy and task complexity.

The types of data in this study are quantitative data and qualitative data. The quantitative data in this research is the collected questionnaire answer score data, and the number of auditors at the Public Accounting Firm in Bali Province. The qualitative data in this study are in a list of questions contained in the questionnaire. The data source in this study is primary data. Primary data in this study are respondents' answers to the questionnaire.

The first analysis begins with testing the validity and reliability of the instrument. Furthermore, descriptive statistics were carried out, as well as a classical assumption test consisting of normality test, multicollinearity test and heteroscedasticity test. Hypothesis testing is done by multiple linear regression analysis, test of the coefficient of determination (R^2), F test (model feasibility), and statistical tests.

III.   RESULT ANDDISCUSSION

The questionnaires were distributed to 118 auditors at KAP in Bali Province, 73 questionnaires were returned and were feasible to be analyzed with a questionnaire return rate of 61.86%.The characteristics of the respondents in this study were reviewed based on the type of education level and work experience.

Tabel 1. Respondent Characteristics

No	Keterangan	Jumlah (orang)	Persentase (%)
1	**JenjangPendidikan**	5	7
	Diploma	60	82
	S1	7	10
	S2	1	1
	S3	**73**	**100**
	Total		
2	**PengalamanKerja**		
	<2 tahun	22	30
	2-5 tahun	41	56
	5-10 tahun	7	10
	>10 tahun	3	4
	Total	**73**	**100**

Source: Research Data, 2020

Characteristics of respondents based on education level explain the latest education level of the respondents in this study. Respondents with diploma education level were 5 people with a percentage of 7%, S1 respondents were 60 people with a percentage of 82%, S2 respondents were 7 people with a percentage of 10%, and S3 respondents were 1 person with a percentage of 1%. So it can be seen that the education level of

the respondents in this study is dominated by the level of education of S1.

The characteristics of respondents based on work experience explain how long the respondents have served themselves in the company where they work. Respondents who have worked for <2 (less than two) years are 22 people with a percentage of 30%, 41 people who have worked for 2-5 years with a percentage of 56%, 7 people who have worked for 5-10 years with a percentage 10%, and those who have worked for> 10 (more than ten) years are 3 people with a percentage of 4%. So it can be seen that the majority of respondents who work have 0-5 years of work experience.

An instrument in research is said to be valid if it is able to measure what you want to measure. The results of the instrument validity test showed that the correlation coefficient of the twenty-eight items on the questionnaire showed a pearson correlation of more than 0.3. This shows that the statements in the questionnaire have met the valid requirements. Based on the reliability test, it showed that the Cronbach alpha value for the audit judgment variable was 0.776, the obedience pressure variable was 0.781, the self-efficacy variable was 0.759, and the task complexity variable was 0.781, which was greater than 0.70 so that the statement on the questionnaire used was reliable.

Descriptive statistics are used to provide an overview or description of data seen from the average value, standard deviation, variance, maximum value, and minimum value (Ghozali, 2016: 19). The descriptive statistical results of each variable are presented in Table 2.

Tabel 2.Descriptive Statistics Results

Variabel		N	Minimum	Maksimum	Mean	Std. Deviasi
Audit *Judgment* (Y)		73	23	30	25,16	1,724
Obedience Pressure (X_1)		73	29	40	33,49	2,523
Self Efficacy(X_2)		73	31	40	34,04	2,294
KompleksitasTugas (X_3)		73	22	30	25,11	1,799

Source: Research Data 2020

Based on Table 2 it can be seen that the Audit Judgment variable (Y) as measured by 6 statement items has an average value of 25.16, if divided by 6 statement items will produce a value of 4.19 which means that the average respondent gives an agreed answer. for the audit judgment statement. The minimum value for audit judgment is 23 and the maximum value is 30. This means that the respondent's tendency to produce judgment is high. The standard deviation value of the audit judgment variable is 1.724. This means that the standard deviation of the data against the average value is 1.724.

The variable obedience pressure (X1) as measured by 8 items has an average value of 33.49, if divided by 8 statement items it will produce a value of 4.19, which means that the average respondent gives an agreed answer to the obedience pressure statement. The minimum value of obedience pressure is 29 and the maximum value is 40. This means that respondents tend to have high levels of obedience pressure. The standard deviation value of the obedience pressure variable is 2.523. This means that the standard deviation of the data against the average value is 2.523.

The self-efficacy variable (X2) as measured by 8 items has an average value of 34.04, if divided by 8 statement items it will produce a value of 4.25, which means that the average respondent agrees to the self-efficacy statement. The minimum value of self-efficacy is 31 and the maximum value is 40. This means that respondents tend to have a high level of self-efficacy. The standard deviation value of the self-efficacy variable is 2.294. This means that the standard deviation of the data against the average value is 2.294.

The variable task complexity (X3) as measured by 6 items has an average value of 25.11, if divided by 6 statement items will produce a value of 4.18, which means that the average respondent gives an agreed answer to the statement of the complexity of the task. The minimum value for task complexity is 22 and the maximum value is 30. This means that respondents tend to have a high level of task complexity. The standard deviation value of the task complexity variable is 1.799. This means that the standard deviation of the data against the average value is 1.799.

The normality test is carried out to test whether the regression model, the dependent variable and the independent variable are normally distributed (Ghozali, 2016: 154). The normality test was carried out by using the Kolmogorov-Smirnov statistical analysis test. The results of the normality test can be seen from the significance value, if the significance value is above 0.05 (5 percent) then the data distribution is normal. The results of the normality test in this study can be seen in Table 3.

Tabel 3.Normality Test Results

Kolmogorov-Smirnov	*Unstandardized Residual*
N	73
Asymp.Sig. (2-tailed)	0,355

Source: Research Data, 2020

The results of the normality test show that the significance value is 0.355> 0.05.This means that the model in this study is normally distributed.

The multicollinearity test is seen from the tolerance value or Variance Inflation Factor (VIF).If the tolerance value is more than 10% or the VIF value is less than 10, it is said that there is no multicollinearity.

Tabel 4.Multicollinearity Test Results

Variabel	Tolerance	VIF
Obedience Pressure	0,640	1,564
Self Efficacy	0,639	1,565
KompleksitasTugas	0,938	1,066

Source: Reseach Data, 2020

Table 4 shows that the tolerance or VIF value of each variable is greater than 0.01 and less than 10, so it can be concluded that the model is free from multicollinearity problems.

The heteroscedasticity test was carried out to see whether in the regression model there was an inequality of variance from the residuals of one observation to another.Heteroscedasticity testing is done by using the Glejser test by looking at the level of significance.If the level of significance is above 0.05, this regression model is free from heteroscedasticityproblems.The results of this test can be seen in Table 5.

Tabel 5.Heteroscedasticity Test Results

Variabel	Sig.
Obedience Pressure	0,740
Self Efficacy	0,058
KompleksitasTugas	0,999

Source: Research Data, 2020

The results of the heteroscedasticity test show that each independent variable has a significanceprobability value of more than 0.05, so it can be concluded that the regression model in this study is free from heteroscedasticity.

Hypothesis testing is performed by multiple linear regression analysis.The results of multiple linear regression analysis can be seen in Table 6.

Tabel 6.Multiple Linear Regression Analysis Test Results

Variabel	Unstandardized Coefficients		Standardized Coefficients	t	Signifikansi
	B	Std. Error	Beta		
(Constant)	0,044	1,020		0,043	0,966
Obedience Pressure	0,054	0,024	0,078	2,248	0,028
Self Efficacy	-0,007	0,026	-0,010	-0,286	0,776
KompleksitasTugas	0,939	0,028	0,980	34,026	0,000
Dependent Variabel: Audit *Judgment*					
R Square	0,946				
Adjusted R Square	0,944				
F Hitung	405,175				
Signifikansi F	0,000				

Source: Research Data, 2020

A constant value of 0.044 indicates that if the variable obedience pressure, self-efficacy and task complexity are equal to zero, then the value of audit judgment (Y) is positive 0.044 units.

The value of the β1 coefficient on obedience pressure (X1) of 0.054 has a positive relationship with Audit Judgment. This means that if the obedience pressure (X1) increases, there will be an increase in audit judgment (Y) by 0.054 units, assuming other independent variables are considered constant.

The value of the coefficient β2 on self-efficacy (X2) of -0.007 has a negative relationship with audit

judgment. This means that if self-efficacy (X2) increases, there will be a decrease in audit judgment (Y) by 0.007 units, assuming other independent variables are considered constant.

The coefficient value β3 on the complexity of the task (X3) is 0.939 which has a positive relationship with audit judgment. This means that if the complexity of the task (X3) increases, there will be an increase in audit judgment (Y) by 0.939 units, assuming other independent variables are considered constant.

To find out how much influence the independent variable has on the dependent variable, the adjusted R2 value is used, which is equal to 0.944, this means that 94.4% of the variation in audit judgment is influenced by variations in obedience pressure (X1), self-efficacy (X2) and task complexity (X3). the remaining 5.6% is influenced by other factors outside the model.

The result of the significance F or p-value is 0.000, which indicates that the value is less than 0.05. This means that all independent variables (obedience pressure, self efficacy and task complexity) have a simultaneous or simultaneous effect on the audit judgment produced by KAP auditors in Bali Province, so it can be concluded that the model in this study is said to be feasible to be investigated.

The partial test results of the effect of obedience pressure on audit judgment obtained a significance value of 0.028 which is smaller than α = 0.05. This means that obedience pressure has a positive effect on audit judgment. The regression coefficient value of obedience pressure (X1) of 0.054 indicates a positive effect of obedience pressure on audit judgment. These results accept the first hypothesis which states that obedience pressure has a positive effect on audit judgment. If the auditor has weak motivation within him, it will be easily influenced by pressure. Higher obedience pressure will result in less good audit judgment, and vice versa, if the obedience pressure received by the auditor is low, the resulting audit judgment will be better. These findings are in line with research conducted by Tanoto and Suputra (2017) and Rumengan (2018) who found that obedience pressure has a positive effect on audit judgment.

The partial test results of the effect of self-efficacy on audit judgment obtained a significance value of 0.776 which is greater than α = 0.05, which means that the t value is not significant so that the second hypothesis which states that self-efficacy has a positive effect on audit judgment cannot be accepted. Self-efficacy regression coefficient (X2) of -0.077 indicates a negative effect of self-efficacy on audit judgment. In Monica's (2018) research, the insignificant relationship between self-efficacy and audit judgment is because auditors still have low work experience, so they still doubt their ability to perform difficult tasks. The results in this study indicate that self-efficacy has no effect on audit judgment. This is because the respondents in the study, namely auditors with 2-5 years of work experience, had the largest percentage, namely 56% and were followed by auditors with work experience of less than 2 years with a percentage of 30%. The auditor's lack of experience causes an auditor to lack confidence in being able to complete difficult work, lack of ability to achieve predetermined goals and auditors are less confident about being able to work effectively in providing optimal judgment. Highly experienced auditors have a better understanding and are more able to provide explanations for errors in the financial statements, so the auditors will feel confident when carrying out their duties and feel able to achieve their goals, so that self-efficacy in themselves is higher. This finding is in line with research conducted by Nadhiroh (2010), Fajar (2017), Ritayani (2017) and Monica (2018) who found that self-efficacy has no effect on audit judgment.

The partial test results of the effect of task complexity on audit judgment obtained a significance value of 0.000 smaller than α = 0.05. The regression coefficient value of the task complexity variable (X3) is 0.939. These results accept the H1 hypothesis which states that obedience pressure has a positive effect on audit judgment. Judging from the theory of motivation, auditors are required to have good motivation to achieve the audit targets in performing their audit tasks. If the auditor with weak motivation in him will be easily influenced by the complexity of the audit task and will find it difficult with his duties. The higher the complexity of the task, the lower the judgment of an auditor will be. This finding is in line with research conducted by Sukandani (2018), Tanoto and Suputra (2017), and Chung and Monroe (2001) who found that task complexity has a positive effect on audit judgment.

IV.   CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that obedience pressure and task complexity have a positive effect on audit judgment, while self-efficacy has no effect on audit judgment. This proves that high obedience pressure and task complexity will result in an unfavorable audit judgment. In this study, self-efficacy has no effect on audit judgment.

Based on the research results and conclusions, the suggestion that can be conveyed is to see from the results of descriptive statistics, the task complexity variable has the lowest average answer score compared to statements for other variables. The relationship between audit judgment and the complexity of the task needs to get serious attention, this is very influential on the final decision making on the completion of the audit assignment and will directly affect the auditor's opinion. In addition, for further researchers, the results of the adjusted R square of 94.4% indicate that there are other variables that can influence audit judgment. Based on

the results of the first error value (e1) of 23.2% so that further researchers can add other variables that are thought to have an effect on audit judgment such as auditor experience, knowledge and others.

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