

Research Article

Professional Scepticism, Auditor Experience, and Self-efficacy on Audit Judgement

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ORCIDAdinda Dwi Prasasti: <https://orcid.org/0009-0005-5287-1785>**Abstract.**

In the performance of all audit tasks, auditors must adhere to pre-determined standards. In Indonesia, there have been cases of fraud related to auditors, including the case of fraud at SNP Finance in 2018. Such situations can arise due to incorrect audit judgment. Factors that may impact audit judgment include professional skepticism, auditor experience, and self-efficacy. A quantitative approach is used in this research. The study population consisted of auditors at public accountant firms in Bandar Lampung. During data collection, questionnaires were administered directly to external auditors. The data were analyzed using SmartPLS. The study revealed new evidence suggesting that professional skepticism only has a limited effect on aiding auditors in their audit judgments, even when combined with extensive auditor experience. This limitation can occur when the auditor has a short working period. Conversely, self-efficacy has been shown as a beneficial factor in helping auditors make well-informed audit decisions.

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Published: 17 May 2024

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Selection and Peer-review under the responsibility of the ICIEBDS Conference Committee.

Keywords: professional skepticism, auditor experience, self-efficacy, audit judgment

1. Introduction

There have been various instances of fraud involving significant KAP in Indonesia. One such instance took place in 2018, known as the SNP Finance case. In this particular case, Mrs. Sri Mulyani, the Minister of Finance, administered official sanctions to Marlinna Public Accountant, Merliyana Syamsul Public Accountant, and Satrio Bing Eny Public Accounting Firm and Partners. The examination findings indicated that Public Accountants Marlinna and Merliyana Syamsul did not adhere entirely to the Public Accountant Professional Standards when performing audits on SNP Finance's financial statements [1]. KAP Satrio Bing Eny and Partners have received sanctions that require the implementation of policies and procedures within their quality control system, specifically related to fraud risk detection. The KAP is obliged to report on the implementation of these measures. The Ministry of Finance has concluded that this may lead to a reduction in professional skepticism.

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In 2016, according to OJK records, PT Hanson International was found to have manipulated the presentation of financial statements. Manipulation was detected during the OJK inspection period in the accounting presentation relating to ready-to-build lots (kasiba) with a gross value of 732 billion Rupiah. In this instance, the Financial Services Authority (FSA) imposed a penalty of suspending Ernst and Young's KAP Partner's Registered Certificate for one year [2]. This was because the financial statements of PT Hanson International Tbk were not presented comprehensively. In Bali, the Minister of Finance (Menkeu) suspended licenses held by Drs. Ketut Gunarsa, Partner Leader of the Public Accounting Firm (KAP) Ketut Gunarsa, and Ida Bagus Djagera for six months. This was due to public accountant violations of the Public Accountant Professional Standards (SPAP) when performing audit assignments on the financial statements of their client, Bali Hai Resort and Spa, for the 2004 financial year. These violations had the potential to considerably impact the independent auditor's report.

The cases illustrate that financial statement fraud persists despite involving internal or external auditors. In this regard, auditors are highly expected to exhibit a skeptical attitude throughout the audit process when providing audit judgment. Skepticism is an auditor's attitude that includes a mind that always questions and is wary of conditions that may indicate presentation errors, whether caused by fraud or mistake and an important evaluation of audit evidence. According to the Professional Standards of Public Accountants (SPAP) [3], auditors are required to exercise their professional skepticism when assessing matters related to audits. Consequently, the more accurate the audit judgment made by the auditor, the more robust the audit results will be. This is in line with the research conducted by Maryani and Ilyas [4], which showed that the variable of skepticism has a positive impact on audit judgment.

Furthermore, auditor experience refers to an auditor's practical experience in conducting an inspection, which consequently enhances their ability to detect errors and fraud [5]. With greater experience, an auditor becomes more attuned to relevant information, thus improving their performance and influencing the audit considerations they make. This aligns with the findings of Maghfirah and Yahya [6], indicating that auditor experience significantly affects audit judgment.

Self-efficacy is an individual's belief in their ability to perform a task [7], in this case, an audit. This belief can positively influence their performance and thus affect the assessment of the audit. According to the research conducted by Yowanda et al [8], it has been found that self-efficacy significantly impacts audit judgment. When an auditor possesses high self-efficacy, they will consistently be more meticulous in considering and evaluating their choices, particularly in the process of making audit judgments.

This research aims to investigate the elements affecting auditors when making audit judgments, considering professional skepticism, auditor experience, and self-efficacy variables among auditors at public accounting firms in Bandar Lampung.

2. Literature Review

2.1. Attribution Theory

Attribution theory relates to the characteristics and attitudes of each individual. It explains the behavior of an individual that can be influenced by both external and internal factors [9]. One determinant factor in this theory is the achievement obtained by each individual, where if the individual is successful in achieving their target, it may be due to their ability and effort, which can be referred to as an internal factor [10]. On the other hand, in the case of an external factor, it can be assumed that the individual can achieve their target due to luck. Furthermore, attribution theory posits that an individual's preconceptions about another person and their surroundings will shape the individual's behavior in social perception and a given situation [11].

The theory of attribution pertains to auditor evaluations, whereby an auditor can explain how to behave and act. When making audit considerations based on the auditor's ability, it can be determined through internal attribution, as an auditor's ability is greatly influenced from within. One's abilities can be developed through personal effort by acquiring new knowledge and skills, building self-efficacy, maintaining independence, and enhancing professional skepticism and experience gained. When an auditor encounters an event with irregularities while performing an audit assignment, internal factors within the auditor are used to investigate the causes of the irregularities and their consequences. When an auditor encounters an event with irregularities while performing an audit assignment, internal factors within the auditor are used to investigate the causes of the irregularities and their consequences. Therefore, it can be said that an auditor's self-perception also plays an important role in making judgments.

2.2. Professional Skepticism

Etymologically, skepticism originates from the Greek word *skeptomai* which translates to "look around" or "consider" [12]. In the Indonesian Dictionary, skepticism is defined as a perspective or approach that regards things as uncertain, doubtful, or suspicious. This attitude entails having a questioning mind, being aware of circumstances and

conditions that suggest the potential for material misstatement caused by error or intent, and conducting a meticulous assessment of audit evidence [3].

2.3. Auditor Experience

Auditing experience refers to an auditor with a superior understanding and capability to provide reasonable explanations for errors occurring in financial reports. They can also categorize these errors based on the audit's objectives and the underlying accounting system's structure. The Indonesian Institute of Certified Public Accountants asserts that an auditor's experience relates to the extent of their previous audit assignments and the length of their professional career. Additionally, such experience may enhance an auditor's knowledge in detecting fraudulent or negligent practices during an audit [13].

2.4. Self-Efficacy

Self-efficacy is the belief in one's abilities and is measured individually to gauge confidence in carrying out tasks and obtaining results in line with personal estimations [14]. The language used must be formal, avoiding colloquialisms, informal expressions, and unnecessary jargon. Precise vocabulary that accurately reflects the context should be used where possible, and finally, any bias must be avoided. Self-efficacy is the belief in one's abilities and is measured individually to gauge confidence in carrying out tasks and obtaining results in line with personal estimations. The study examines the belief of an auditor in their capacity to execute assigned tasks, with potential positive influences on their performance. It is imperative to present a clear and logical structure, using objective and neutral language that avoids ornamental or emotional words and phrases, consistent technical terms, and grammatical correctness. If an auditor is confident in their ability to perform audit tasks, they are more likely to carry out their activities effectively, which will ultimately impact the quality of their audit assessment.

2.5. Audit Judgement

Audit is the process of collecting and evaluating measurable evidence related to an economic entity, performed by an independent and competent individual to discover and report on the compliance of established information [3][15]. Meanwhile, judgment can be described as a cognitive process that involves decision-making behavior [16]. In

making a judgment, auditors gather relevant evidence and combine information from those pieces of evidence.

2.6. Hypothesis

2.6.1. The Effect of Professional Scepticism on External Auditor Audit Judgement

Auditors must possess skepticism when obtaining and evaluating audit evidence. Such skepticism helps assess the risks faced and account for them in deciding whether to accept or reject clients and in selecting appropriate audit methods and techniques. Additionally, skepticism aids in evaluating the audit evidence collected.

The greater the skepticism of an auditor, the more effective they will be in establishing protocols relating to the outcomes of their audits, which entail the formulation of ideas, opinions, or assessments about an object, event, status, or category of events they encounter [17].

Investigations carried out by Maryani and Ilyas [4] and Parhan [18] demonstrate that professional skepticism has a favorable impact on audit judgment. However, these findings contrast with the research conducted by Paulus, et al [19] which presents empirical evidence that skepticism does not influence audit judgment.

H1: Professional skepticism affects audit judgment on external auditors in Bandar Lampung.

2.6.2. The Effect of Auditor Experience on Auditor Judgement

Auditor experience refers to the experience that an auditor gains while performing an examination. This experience is quantified by the length of time the auditor has spent in the profession and the number of inspection assignments they have completed. Auditor experience is beneficial for detecting errors and identifying fraud [8].

Hakim and Anwar [20] found that auditors with extensive experience make fewer errors in audit assignments than those with little experience. This suggests that experience may play a crucial role in improving audit performance. The research conducted by Hakim and Anwar [20] illustrates that auditor experience positively impacts audit judgment. The findings are statistically congruent with those of Maghfirah and Yahya [6], who reported that increasing auditor experience significantly affects audit judgment. Therefore, the more experienced the auditor, the more suitable they are in ascertaining

audit judgment. The auditor's level of experience can aid their comprehension and resolution of recurrent issues with similar patterns.

H₂: Auditor experience affects audit judgment on external auditors in Bandar Lampung.

The Effect of Self-Efficacy on Auditor Judgement

Self-efficacy refers to an individual's belief in their ability to accomplish a particular outcome. Yowanda et al [8] and Maghrifah et al [6] have demonstrated that self-efficacy has a considerable positive impact on audit judgment. When an auditor possesses a high self-efficacy mindset, they tend to carefully consider, evaluate and integrate their skills before making decisions [8].

The aforementioned research aligns with the study conducted by Maghfirah and Yahya [6] which asserts that self-efficacy significantly impacts audit judgment. Therefore, it can be inferred that increased levels of self-efficacy among auditors lead to enhanced judgment in auditing.

H₃: Self-efficacy affects audit judgment on external auditors in Bandar Lampung.

3. Methods

This study employs a quantitative approach. The population under investigation includes all auditors who work at public accounting firms (KAP) in Bandar Lampung. Based on data from the Ministry of Finance of the Republic of Indonesia in 2022, two KAPs were selected for this study: Suherman and Zubaidi Komaruddin. The data was collected through a questionnaire distributed directly to the respondents, with twenty auditors participating as respondents. The data was analyzed using SmartPLS 3.2.9 software. The first step is to evaluate the measurement model (outer model), where validity and reliability tests are conducted to establish the correlation between the variables and indicators that constitute it. The subsequent stage is the structural model test (inner model), which determines the connection between variables or constructs consisting of path coefficient and R-square tests.

3.1. Variable Operational Definition

The operational definition involves identifying the construct or trait under investigation to convert it into a quantifiable variable.

TABLE 1: Variable Operational Definition.

Variables	Operational Definition	Indicators
Professional Skepticism	Professional skepticism is an attitude that always doubts or suspects everything because of the belief that everything is uncertain [21].	Execute tasks with diligence and care. Do not easily accept audit evidence that has been provided. Always scrutinize and critically evaluate audit evidence. It is essential to gather sufficient and detailed audit evidence that aligns with the planned audit. Ensure that the evidence collected is thorough and complete.
Auditor Experience	Auditor experience refers to the experience gained by an auditor during their professional practice, which is determined by the duration of their work, the number of audits performed, and their knowledge in detecting errors and fraud. Objective evaluations are excluded, and technical abbreviations are fully explained when first used. Maintaining a clear and logical structure, information is presented in concise sentences with causal connections between statements. The language used is formal and value-neutral, avoiding biased or figurative language while using precise subject-specific vocabulary [22].	Duration of experience as an auditor. Total count of audit assignments completed.
Self Efficacy	Self efficacy refers to an individual's confidence in their capacity to attain a specific outcome [23].	Having self-assurance in accomplishing arduous tasks is essential. The aptitude to attain established objectives is likewise crucial. Confidence to be able to work effectively.
Audit Judgement	Audit judgment is the auditor's policy to form an opinion on the results of their audit. This refers to the formation of an idea, opinion, or estimate about an object, event, status, or other type of occurrence [16].	Auditor competence Internal control system. Audit procedures. Consideration of materiality. Audit risk Audit structure Lack of information Entity size and experience

4. Result and Discussion

4.1. Validity and Reliability Test

Convergent and discriminant validity tests must be conducted during the data analysis phase to determine whether the measurement instruments used in the research are suitable for measuring the indicators used in the study. The convergent validity test may be assessed by examining the outer loading of indicators, which should have a value greater than 0.70.

According to Figure 1, multiple indicators have an outer loading value of less than 0.7, such as PS8 and PS9 on the professional skepticism variable, AE4, AE5, AE6 on the

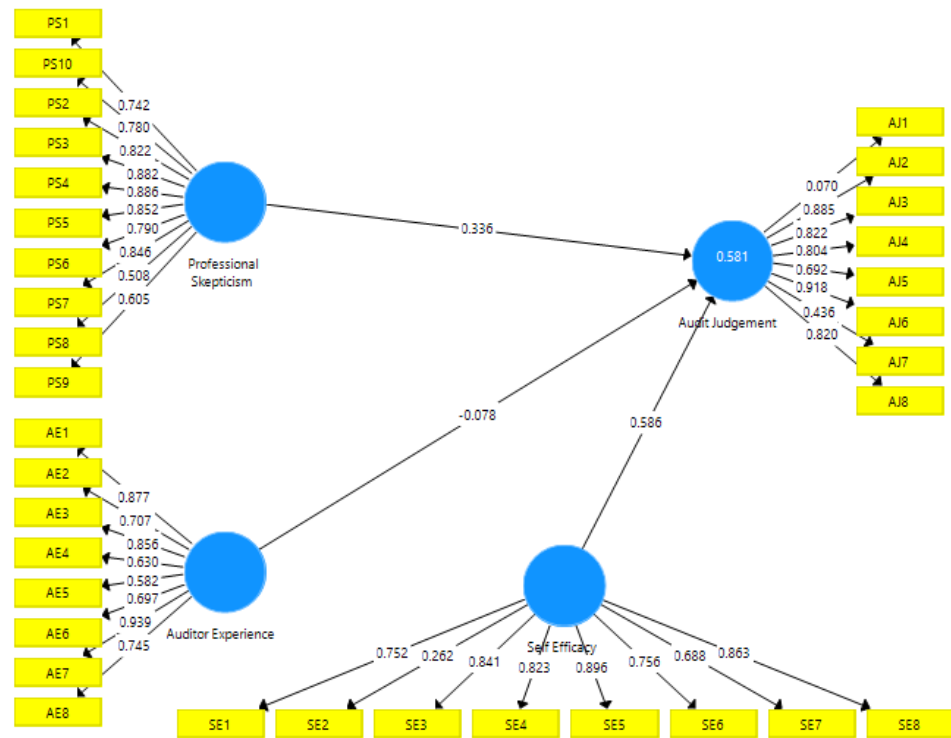


Figure 1: Convergent Validity Test: Outer Loading.

auditor experience variable, SE2, and SE7 on the self-efficacy variable, and AJ1, AJ5, and AJ7 on the audit judgment variable. Indicators that have a value of less than 0.7 are eliminated from the model for further testing. The findings of the second examination revealed that a single indicator scored less than 0.7, specifically AE2. Consequently, the model's specifications required the removal of AE2 and a subsequent retesting. Figure 2 depicts the results of the third test on convergent validity, demonstrating that all indicators possess values exceeding 0.7 and thus are valid.

The next assessment is discriminant validity, as indicated by the Fornell-Larcker criterion, whereby the value between the indicators of a variable and the variable itself must surpass the value of the indicator with other variables. Table 2 presents the findings of the assessment for discriminant validity.

TABLE 2: Discriminant Validity: Fornell Larcker Criterion.

	Audit Judgement	Auditor Experience	Professional Skepticism	Self-Efficacy
Audit Judgement	0.861*			
Auditor Experience	0.617	0.871*		
Professional Skepticism	0.598	0.668	0.827*	
Self-Efficacy	0.763	0.716	0.565	0.824*

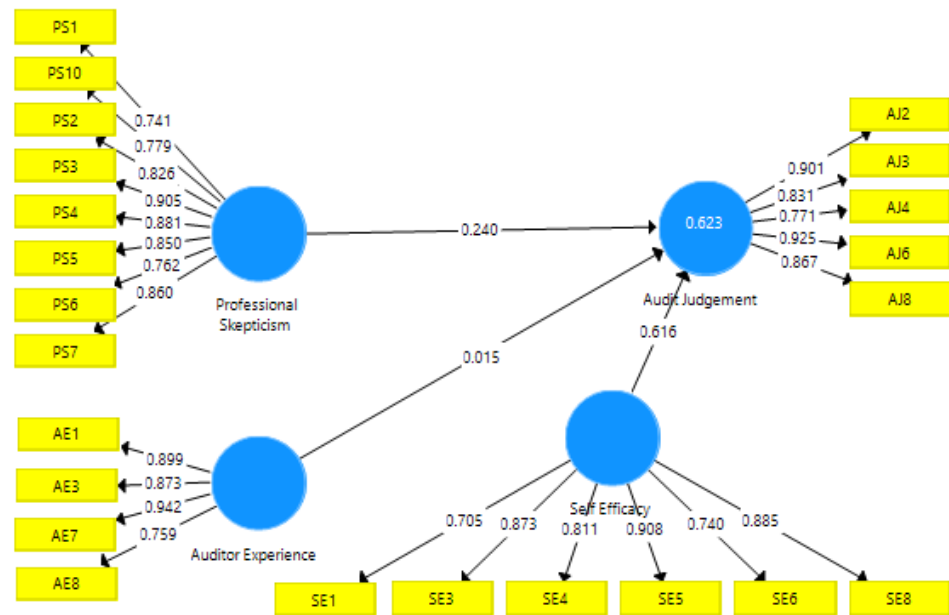


Figure 2: Convergent Validity: Outer Loading after Elimination.

Source: data processed (2023)

Table 2 shows that the Fornell-Larcker value meets the criteria for declaring the research model valid. Thus, both convergent and discriminant research models are valid. The next step involves assessing reliability. Conducting a reliability test is necessary to ascertain the traits of measurement outcomes concerning consistency, precision, and accuracy. The assessment of reliability involves both composite reliability and Cronbach’s alpha, where the minimum acceptable level of measurement is 0.7.

Table 3.

TABLE 3: Reliability Test.

	Cronbach’s Alpha	Composite Reliability
Audit Judgement	0.912	0.934
Auditor Experience	0.891	0.926
Professional Skepticism	0.934	0.945
Self-Efficacy	0.907	0.926

Source: data processed (2023)

Table 3 displays the outcomes of the reliability examination, with Cronbach’s alpha and composite reliability scores surpassing the standard measurement value. As a result, the research model is considered dependable and has met both validity and reliability standards.

4.2. Hypothesis Test

A hypothesis test was carried out to determine whether the proposed hypothesis is supported. The criteria for accepting or rejecting the hypothesis in this study were assessed by examining the T-statistic value or P-value. The T-statistic value (T-count) was compared with the T-table value. If the T-statistic value exceeded the T-table value, the hypothesis was supported [24].

TABLE 4: Table of Total Effect.

	Original Sample (O)	T Statistics	P Values
Auditor Experience -> Audit Judgement	0.015	0.057	0.955
Professional Skepticism -> Audit Judgement	0.24	0.988	0.324
Self-Efficacy -> Audit Judgement	0.616	2.517	0.012

According to the findings of table 4, the professional skepticism variable has a coefficient value of 0.24 about audit judgment, accompanied by a t-statistics value of 0.988 and a p-value of 0.324. The positive direction of the coefficient value implies a correlation between exogenous and endogenous variables; however, the exogenous variable does not impact the endogenous variable as the p-value exceeds 0.05. Hence, the research conducted on external auditors at Bandar Lampung Public Accounting Firm reveals that the variable of professional skepticism does not have a significant effect on audit judgment. Therefore, it can be concluded that H_1 is not supported.

The second hypothesis reveals that the coefficient value for the auditor experience variable on audit judgment is 0.015, with a t-statistics value of 0.057 and a p-value of 0.955. The positive direction seen from the coefficient value (original sample) indicates that any change in the value of the auditor experience variable aligns with changes in the value of the audit judgment variable. The p-value indicates a value of 0.955, which is greater than 0.05. Therefore, the variable of auditor experience does not have a significant impact on audit judgment, according to the research conducted on external auditors at the Public Accounting Firm in Bandar Lampung. Consequently, it can be inferred that H_2 is not supported.

The final hypothesis explores the impact of the self-efficacy variable on audit judgment. The coefficient value is 0.616, the t-statistics value is 2.517, and the p-value is 0.012. The p-value indicates a value less than 0.05 and the coefficient value (original sample) suggests a positive relationship direction. This confirms that any value change in the self-efficacy variable is directly proportional to a corresponding change in the audit judgment variable. Hence, the self-efficacy variable significantly affects the audit

judgment in research conducted on external auditors at the Public Accounting Firm in Bandar Lampung. Consequently, we can conclude that H₃ is supported.

4.3. Discussion

4.3.1. The Effect of Professional Scepticism on Audit Judgement

Based on the analysis, H1 has been tested and found unsupported, indicating that professional skepticism does not significantly affect audit judgment. The study's results demonstrate that auditors at the Public Accounting Firm in Bandar Lampung are not influenced by professional skepticism characteristics, specifically high curiosity when making audit judgments.

The findings of this research are at odds with the current skeptical theory founded on auditing standards [3], which stipulates the obligations of auditors in assembling audit documentation to review financial statements. Audit evidence provides the foundation for an auditor to form opinions on the accomplishment of the auditor's overall objectives. Professional skepticism should be exercised during the auditing process to ensure that audit evidence is obtained effectively [4]. The findings of Sanusi, et al's earlier investigation [16] support this conclusion since it suggests that skepticism does not impact audit judgment..

4.3.2. The Effect of Auditor Experience on Audit Judgement

Based on the findings of the second hypothesis test, the analysis does not support the notion that the auditor experience variable significantly affects audit judgment. According to the results of this study, the absence of experience among external auditors at public accounting firms in Bandar Lampung is primarily attributable to the fact that most respondents had less than five years of audit experience.

According to attribution theory [9], when making audit judgments, internal attribution can determine them, as the ability possessed by the auditor is influenced from within themselves. Therefore, as the respondents lack sufficient audit experience, the auditors have been unable to make competent audit judgments.

4.3.3. The Effect of Self-Efficacy on Audit Judgement

The statistical test results support H_3 which signifies that the self-efficacy variable has a substantial impact on audit judgement. The findings imply that possessing the belief in oneself to carry out audit tasks effectively facilitates auditors in fulfilling their duties competently [25]. Accordingly, auditors can make more informed and accurate audit judgments through high levels of self-efficacy [16].

The findings align with prior studies conducted by Yowanda et al [8], and Indah Magfirah and M. Rizal [6] that posit a correlation between high self-efficacy in audit judgment and superior audit performance. Therefore, it is concluded that individuals with high self-efficacy in auditing demonstrate improved judgment and skill in the field. When auditors possess strong self-efficacy, their ability to perform audit tasks improves, resulting in maximized performance and reduced likelihood of giving up when faced with challenges in the audit process [26].

5. Conclusion & Limitation

The study uncovered novel findings that indicate professional skepticism has a limited impact on assisting auditors in their audit decisions, whilst auditor experience is also insufficient to enable effective audit judgment. This can happen in cases where the auditor's working duration is short. On the other hand, self-efficacy has been demonstrated to facilitate auditors in making sound audit decisions.

The study's limitations pertain to the respondents, the majority of whom have less than five years of experience and the research scope focused only on public accounting firms in Bandar Lampung. Therefore, the findings cannot be generalized to other public accounting firms or respondents with longer tenures. Further research on audit judgment should target respondents at or above the supervisor level, also including external auditors.

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