

AUDITOR EXPERIENCE, LOCUS OF CONTROL AND OBEDIENCE PRESSURE ON AUDITOR JUDGMENT AT PUBLIC ACCOUNTING OFFICE, JAKARTA SELATAN

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ABSTRACT

Purpose: *This study aims to examine the effect of Audit Experience, Locus of Control and Obedience Pressure on Audit Judgment as well as simultaneously. Audit Experience, Locus of Control and Obedience Pressure as independent variables. Audit Judgment as dependent variable.*

Methodology/Approaches: *The research method used is quantitative by using primary data questionnaires to the Public Accounting Firm in Central Jakarta area. The sampling process is carried out using the Simple Random Sampling method and this study uses a slovin formula with the result of 73 respondents. The data obtained is processed by data analysis techniques using SPSS version 25.*

Results/Finding: *The results indicated that: (1) audit experience has no effect and is not significant on audit judgment; (2) locus of control has a positive and significant effect on audit judgment; (3) obedience pressure has a positive and significant effect on audit judgment; (4) audit experience, locus of control and obedience pressure have a significant effect on audit judgment simultaneously.*

Limitations: *The scope of this research is only conducted in Central Jakarta, this study only examines three factors that influence the making of audit judgment so that it is possible that other factors that can influence audit judgment may not be known.*

Keywords: *Audit Experience; Locus of Control; Obedience Pressure; Audit Judgment.*

1. Introduction

The process of auditing financial statements is carried out by the auditor through four main stages, those are planning, understanding, testing, internal control structures and issuing audit reports. In making an audit report, an auditor must consider judgment (Putri, 2013). According to (Pranoto, 2013) judgment is the auditor's perception in response to information related to audit risk that will be faced by the auditor and influence the giving of the auditor's opinion on the financial statements of an entity. In carrying out the audit process, an auditor will provide an opinion with judgment based on events experienced by an entity in the past, present, and in the future. Audit judgment on the entity's ability to continue as a going concern, must be based on whether or not the auditor himself has doubts about the ability of a business entity to survive within a period of one year from the date of the audited financial statements.

Audit judgment is a decision issued by the auditor (Puspitasari, 2011). Audit judgment has an important role in forming an audit opinion, (Mohd et al 2010). Making audit judgments requires expertise that is obtained through long learning where the basic knowledge of auditing is obtained through learning on campus (Wibowo, 2011). (Tielman & Pamudji, 2012) states that knowledge can influence an auditor's judgment. The technical factor that influences audit judgment is obedience pressure. Obedience pressure is acceptable from both superiors and clients. Auditors will feel under pressure when they receive orders from superiors or client requests to do what they want which may be contrary to the standards and ethics of the auditor profession (Yustrianthe, 2012). (Mangkunegara, 2011) states that obedience pressure is a condition of tension that creates a physical and psychological imbalance that affects the emotions, thought processes and conditions of an employee, in this case the pressure is caused by the work environment in which he works.

The phenomenon that occurred related to audit judgment occurred in mid-2017, to be precise in June, when we were surprised by the case of the hand-catching operation, the bribery for granting unqualified opinion for the village ministry was considered to be a worrying point for the Supreme Audit Agency. Indonesia Corruption Watch (ICW) suspects that there is a transactional motive to obtain an audit level provided by the BPK which was previously reasonable with exceptions. The Inspector General of the Ministry of Villages and echelon III officials of the Ministry of Health are suspected of giving bribes of Rp. 240 million in stages to the main auditor for state finances III of the BPK, and the BPK auditors. The money is suspected of influencing the BPK's assessment of the Ministry of Village's financial statements for the 2016 fiscal year. (Jakarta, news.detik.com)

The phenomenon of audit assessment by auditors in the last few years at home and abroad. The following presents data regarding the scandal of errors in audit assessments by auditors. the importance of the effect of auditor experience, Locus of Control and obedience pressure on audit judgment. An

experienced auditor will be able to hone his sensitivity in understanding information, fraud and misstatement of financial statements related to the making of judgments. Locus of Control plays a role in controlling a person over the work he is doing so that he achieves success, therefore Locus of Control influences audit judgment. Whereas, obedience pressure can affect the behavior of an auditor with orders that are not in accordance with the code of ethics given can make an auditor feel under pressure. Audit judgment will affect the quality of the audit results, so the quality of the audit judgment will show how well an auditor's performance is. Researchers also use the theory of motivation as a supporting theory in this study. Motivation is a psychological process that causes stimulation, direction, and persistence of an activity that is carried out voluntarily directed at a goal (Kreitner & Kinichi, 2014) This research is a combination of several previous studies. Previous research has different variables and different results including the research of (Sures Hananda, 2018) with the title Effects of Experience, Independence, and Compliance Pressure on Audit Judgment (Survey of 10 Public Accounting Firms in the City of Bandung) with research results that shows that experience has a significant effect on audit judgment, independence has a significant effect on audit judgment, and obedience pressure has a significant effect on audit judgment.

(Ahdiawan, 2016) explains that the Effect of Auditor Experience, Obedience Pressure and Task Complexity on Audit Judgment shows that the auditor's experience, obedience pressure and task complexity partially and simultaneously have a positive effect on audit judgment. (La Dana et al., 2019) with the title Effect of Locus of Control, Framing, Obedience Pressure and Auditor Competency on Audit Judgment Explains that simultaneously locus of control, framing, pressure obedience and auditor competence affect audit assessments and partially show that locus of control has a significant effect on audit judgment, framing has a significant effect on audit judgment, competence auditors have a significant influence on audit judgment while compliance pressure has no significant effect on audit judgment. An auditor must have high motivation to achieve organizational goals and audit objectives properly. Auditors who have strong motivation within themselves will not be easily influenced by obedience pressure from superiors or the entity being examined. Even though this research refers to previous research, there is an update on one of the variables studied, namely by adding the Locus of Control variable. Based on this background, the motivation of the authors to conduct this research is to examine and evaluate Auditor Experience, Locus of Control and Compliance Pressure on Audit Judgment Auditors at the Central Jakarta Regional Public Accounting Firm.

2. Literature review and hypothesis development

Theory of Planned Behavior

Theory of planned behavior is the development of the previous theory, namely the theory of reasoned action put forward by Icek Ajzen and Martin Fishbein. The theory of reasoned action was later expanded and modified by Icek Ajzen

to become the theory of planned behavior. Theory of Planned Behavior is a theory that predicts behavioral considerations because behavior can be considered and planned. Then this theory was further developed by several researchers, such as Ajzen and Sharma in (Nuary, 2010). Wellington et al in (Nuary, 2010) stated that the Theory of Planned Behavior has advantages over other behavioral theories, because the Theory of Planned Behavior is a behavioral theory that can identify a person's belief in control over something that will happen from the results of behavior, so that this distinguishes between the behavior of a person who is willing and who is not. The theory of planned behavior is devoted to the specific behavior of a person and to all behavior in general. A person's intention to behave can be predicted by three things, namely attitude toward the behavior, subjective norms, and perceived behavioral control. The theory of planned behavior is devoted to the specific behavior of a person and to all behavior in general. A person's intention to behave can be predicted by three things, namely attitudes toward behavior), subjective norms, and perceived behavioral control. The theory of planned behavior is devoted to the specific behavior of a person and to all behavior in general. A person's intention to behave can be predicted by three things, namely attitudes toward behavior, subjective norms, and perceived behavioral control.

Auditor Experience

Experience is a learning process that adds to the potential development of behavior from both formal and non-formal education or can also be interpreted as a process that brings a person to a higher pattern of behavior (Bawono & Singgih, 2010). Audit experience is the experience that an auditor has in carrying out examinations of the many different assignments that have been carried out and also the length of time the auditor has carried out his profession and can increase his knowledge regarding error detection. The first general standard states "Examination must be carried out by a person or persons who have undergone adequate technical education and training in the field of accountant examination and have expertise as a public accountant" (IAI, 2012). According to Herliansyah in (Nadirsyah et al., 2011) a person with more experience in a field has more things stored in his memory and can develop a good understanding of events. Experienced auditors make better judgment in professional assignments than inexperienced auditors.

Locus of Control

The concept of Locus of control (control center) was first put forward by (Rotter, 1966), a social learning theorist. Locus of control is one of the personality variables, which is defined as an individual's belief in whether or not he can control his own destiny (Kreitner & Kinicki, 2005). Another word for Locus of Control is personality, which is an individual's belief in managing the destiny of each individual. Internal locus of control is identified as relying more on their own expectations and also prefers skills compared to favorable

situations. Meanwhile, individuals with an external locus of control are identified as relying more on their hopes to depend on others and more to have favorable situations. (Sari & Ruhayat, 2017) defines Locus of control as a person's way of thinking about things that will affect the success or failure of that person in carrying out a job or action.

Obedience Pressure

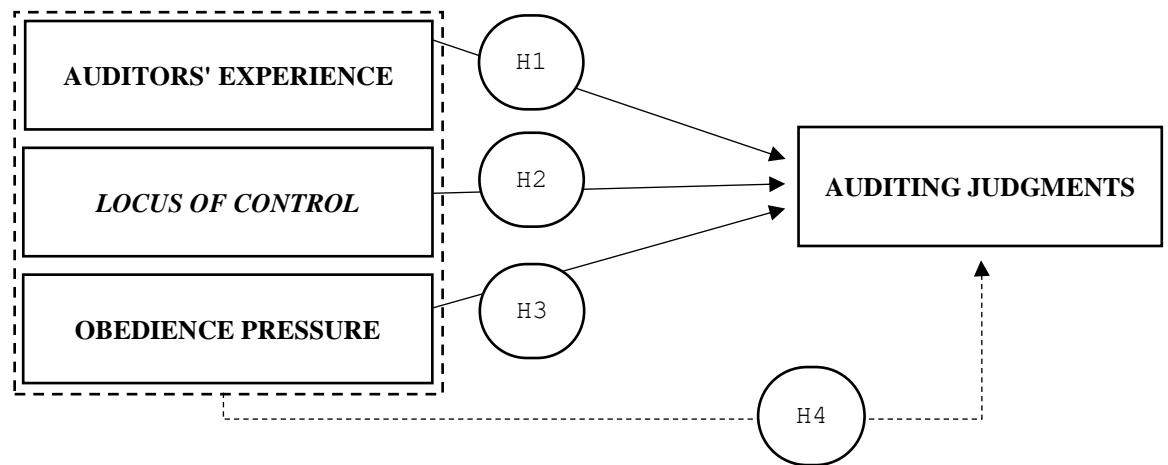
Obedience pressure leads to pressure from superiors or from senior auditors to junior auditors and pressure from the audited entity to carry out deviations from predetermined standards (Ariyantini et al., 2014). Auditors will feel under pressure to comply when they receive orders from superiors or client requests to do whatever they want that may conflict with the ethical standards of the auditor profession (Yustrianthe, 2012). Kusmawardhani (2015) stated that the high level of obedience pressure from superiors and from clients received by the auditor in the process of making audit judgments can affect the results of the audit judgment. auditors tend to be imprecise so that they can influence the auditor in making a judgment (Yendrawati & Mukti, 2015). The auditor is required to have an independent nature in carrying out audit tasks, so that the audit results can be accounted for to those who need the audit report. the results of research on audit judgment conducted by (Sofiani & Tjondro, 2014), obedience pressure shows a negative correlation with audit judgment. The more the Compliance Pressure increases, the quality of the Audit Judgment will decrease.

Audit Judgments

Audit judgment is the auditor's policy in determining opinions regarding the results of the audit which refers to the formation of an idea, opinion or estimate about an object, event, status, or other types of events (Mulyadi, 2010). (Mayangsari & Wandanarum, 2013) define audit judgment as the auditor's perspective in responding to information related to audit responsibilities and risks that will be faced by the auditor in connection with the judgment he makes. The judgment process depends on the arrival of information as a process unfolds. The arrival of information not only affects choices, but also affects the way those choices are made. At each step, in the incremental judgment process, if information continues to come, new considerations and new choices will emerge. The quality of this judgment will show how well an auditor performs in carrying out his duties (Nadhiroh & Laksito, 2010). Therefore judgment in auditing is an important process and cannot be released in auditing (Fitriani & Daljono, 2012).

FRAMEWORK OF THINKING

The frame of mind as follows:



HYPOTHESIS DEVELOPMENT

Based on the framework that has been described, the hypothesis research framework can be formulated as follows:

Effect of Auditor Experience on Audit Judgment

The use of experience carrying out tasks repeatedly provides opportunities to learn to do their best. Experience is the overall lesson learned by a person from the events experienced in his life's journey (Yendrawati & Mukti, 2015). The more experienced an auditor is, the more capable he will be in producing better performance in complex tasks, including conducting inspections. Theory of Planned Behavior supports the results of this study, which states that the strength of the auditor's experience will shape the belief in the auditor himself that the profession he is working on provides good things for the individual. As well as being motivated to protect their profession by reporting ethical violations. (Sofiani & Tjondro, 2014) show a positive correlation between auditor experience and Audit Judgment. The more audit experience increases, the quality of Audit Judgment will increase. then the hypothesis can be formulated as follows:

H1: Auditor's experience influences Audit Judgment.

The Effect of Locus of Control on Audit Judgment

Locus of control individual's point of view about the things that cause the individual's success or failure in carrying out activities (Hejele and Zeigler in Raiyani & Suputra, 2014). The higher the level of locus of control possessed by an auditor, the better the audit judgment produced by the auditor. An auditor who has a better locus of control can deal with stress and a higher work environment so that he will produce better and more precise judgments, while an auditor who has a low locus of control will tend to produce inaccurate judgments. The higher the locus of control an auditor has, the better and more precise the resulting judgment will be. In this study, the results obtained were supported by the Theory of Planned Behavior, which states that an individual cannot fully control behavior under the

control of that individual or under certain conditions, whereas an individual can control his behavior under individual control. The results of research on audit judgment conducted by (Nur, 2018) show that an auditor's locus of control has no influence on audit judgment. This is because the locus of control only plays a role in motivation and stress control and does not have an important role in audit judgment. (Chen & Silverthorne, 2008) state that accountants who have an attitude of internal locus of control can deal with stress well and have a higher work environment, so that the auditor can make a better judgment. external locus of control is more easily influenced and problem solving tends to be worse (Febriana, 2012). then the hypothesis can be formulated as follows:

H2: Locus of Control has no effect on Audit Judgment.

The Effect of Compliance Pressure on Audit Judgment

Auditors who receive inappropriate pressure or orders, whether from superiors or clients, tend to behave in a way that deviates from professional standards according to Hartanto in (Jamilah & et al, 2007). In the end, a lot/a little obedience pressure received by an auditor when carrying out the audit process can cause differences in the results of the audit judgment issued.

The obedience pressure variable is supported by the Theory of Planned Behavior which states that sometimes the auditor receives orders from superiors or client requests that conflict with the auditor's professional standards and ethics in the process of making audit judgments. In situations like this, conflicts of interest arise between the auditor and superiors or clients, which may create conflicting pressures that can create social pressure for the auditor to behave in a different way. This can affect the results of the audit judgment. This variable is also supported by the Motivation Theory which states that auditors must have high motivation to achieve the objectives of an entity and audit objectives properly.

The results of research conducted by (Nurhayati, 2016) show that obedience pressure has a significant influence on audit judgment, both simultaneously and partially. then the hypothesis built is:

H3: Compliance Pressure has an effect on Audit Judgment.

Effect of Auditor Experience, Locus of Control, and Compliance Pressure on Audit Judgment

In carrying out his work, the auditor faces various kinds of problems in the audit process. In research, (Hananda, 2018), (Ahdiawan, 2016), (Tielman & Pamudji, 2012) in their research concluded that auditor experience influences audit judgment. Therefore, experience for the auditor plays a very important role for the success of the audit assignment. So it can be concluded that experienced auditors make better decisions in professional tasks than auditors who have not had much experience. One other factor that influences audit judgment is locus of control. (Nur, 2018) in his research concluded that an auditor's locus of control has no influence on audit judgment, whereas (La Dana et al., 2019) in his research concluded that locus of control influences audit judgment. An auditor who has a better locus of control can handle stress and pressure in a higher work environment so that he will produce better and more precise judgments. The technical factors that influence audit

judgment are obedience pressure. Research conducted by (Ade, 2014) shows that the pressure of adherence to professional ethics has a significantly positive effect on government audit considerations. (Wijayatri, 2010) also provides evidence that obedience pressure can influence auditors in making judgments. The research results of (Astriningrum, 2012) state that obedience pressure has a significant effect on audit judgment, which means that the higher the level of obedience pressure received by an auditor, the resulting audit judgment tends to be less precise. Based on the explanation above, it can be concluded that:

H4: Auditor Experience, Locus of Control, and Compliance Pressure have a simultaneous effect on audit judgment.

3. Research methodology

Research design

Research design provides procedures for obtaining the information needed to develop and solve problems in a study. In conducting this research, the type of data used by researchers is quantitative data with a questionnaire survey method in the form of scores or scores for the answers given by respondents to the questions contained in the questionnaire. used to get data. In data collection. The object of this research is the Auditor at the Public Accounting Firm (KAP) where the questionnaire will be distributed to several auditors at the KAP. To measure respondents' opinions, the Likert scale was used, starting from number 5 for strongly agree opinion (SS) and number 1 for strongly disagree (STS).

Operational Variables

This study uses 4 (four) variables consisting of independent variables and dependent variables. The dependent variable is the auditor's experience, Locus of Control and obedience pressure, while the dependent variable is Audit Judgment, along with the measurements of these variables:

Table 1
Variable Operational Table

No	Variable	Indicator	Scale
1.	Auditor Experience (X1) Auditor experience is an auditor who has a better understanding and is also more able to provide reasonable explanations for errors in financial statements	1) Length of time worked as an auditor 2) Able to find the cause of the error 3) Able to detect errors in a professional manner 4) Accuracy in completing work 5) Able to solve problems 6) Frequently perform audit tasks (Aulia, 2013)	Ordinal
2.	Locus of Control(X2) Locus of Control is a term that refers to an individual's perception	Internal Locus of Control 1) Likes to Work Hard 2) Have Initiative	Ordinal

	of personal control in carrying out the activities they do.	3) Trying to find a solution to the problem 4) Effective thinking 5) Have the perception that effort must be made if you want to succeed External Locus of Control 1) Lack of initiative 2) Have hope that there is some connection between effort and success 3) Less trying 4) Not looking for information (Ghufron & Risnawati, 2014)	
3.	Obedience Pressure (X3) Pressure that the auditor receives when facing superiors and agencies to take actions that are not in accordance with ethical standards. (Jamilah et al, 2007)	1) Orders from superiors at client's request 2) Morality 3) Understanding of auditor's professional standards (Rosadi, 2016)	Ordinal
4.	Audit Judgment (Y) the auditor's policy in determining opinions regarding the results of the audit which refers to the formation of an idea, opinion or estimate about an object, event, status, or other types of events (Jamilah & et al, 2007)	1) Forming an idea 2) Opinion 3) Approximation of an object 4) Incident 5) Status or other type of event (Jamilah et al, 2007)	Ordinal

Population and Sample

The population used in this study is all auditors who are registered at several Public Accounting Firms (KAP) in the Central Jakarta area. Based on the research criteria, this research sample used simple random sampling, which according to (Sugiyono, 2017) Simple Random Sampling is taking sample members from a population that is carried out randomly without regard to the strata in that population. In this study, researchers used the Slovin formula. The formula is as follows:

$$n = \frac{N}{1 + N (e^2)}$$

Where:

N =Total Population

n =Number of Samples

e =Error rate / Error Level (10%)

Then the minimum number of samples that can be taken is:

$$n = \frac{N}{1 + (N \times e^2)}$$
$$n = \frac{265}{1 + (265 \times 0,1^2)}$$
$$n = 72.60$$

After calculating the number of samples using the slovin formula, the researcher can determine the number of samples needed, namely 72.60 respondents and then rounded up to 73 respondents/sample.

Data analysis method

The data analysis method used in this research is multiple linear regression analysis (Multiple Regression Analysis) with the help of the program SPSS (Statistical Package for Social Science). SPSS is an application for performing statistical analysis. However, before carrying out multiple linear regression analysis, descriptive statistical tests, classical assumption tests, and significance tests were first carried out. Multiple regression analysis is an analysis technique that explains the relationship or influence between the dependent variable and several independent variables.

Multiple regression analysis is able to explain the relationship between the dependent variable and more than one independent variable. In addition, it is used to determine whether there is an influence or relationship jointly between the dependent variable and the independent variable (Sugiyono, 2010).

Formula:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:

Y = Audit Judgment

a = Constant

X1 = Auditor Experience

X2 = Locus of Control

X3 = Obedience Pressure

b1 = Coefficient of variable X1

b2 = Coefficient of variable X2

b3 = Coefficient of variable X3

e = error rate or error

Hypothesis Test

a. t test (Partial/Individual Test)

The t statistical test shows how far the influence of one independent variable individually explains the variation of the dependent variable. The test was carried out using a significance level of 0.05 ($\alpha = 5\%$). The t

statistical test shows the level of influence of one independent variable individually in explaining the dependent variable. The t test is used to test the effect of each independent variable. By using the t table, in the t test, the calculated t value will be compared with the t value in the table. If the calculated t value is greater than t table, the initial hypothesis is accepted and HO is rejected. Conversely, if the calculated t value is smaller than the t table value, the initial hypothesis (Ha) is rejected and HO is accepted (Ghozali, 2006).

b. Test f (test simultaneously / together)

The f test is used to test the independent variables simultaneously (simultaneously) having a significant influence or not on the dependent variable. This test was carried out with the F test at a 90% confidence level. Based on (Sugiyono, 2013), the calculated F formula is as follows:

$$f h = \frac{R/K}{(1 - R) / (n - k - 1)}$$

Information:

R = Correlation coefficient

n = Number of samples

K = Number of independent variables

4. Results and Discussion

Respondents in this study were auditors who worked at Public Accounting Firms in Central Jakarta. Based on the results of the validity test of Auditor Experience (X1), the results of the validity test of Locus of Control (X2), the results of the validity test of Obedience Pressure (X3), and the results of the validity test of Audit Judgment (Y), the validity test can be explained. The overall results are valid and reliable. What can be explained is that the Cronbach's Alpha value of the Audit Experience variable is 0.709, the Locus of Control variable is 0.755, the Obedience Pressure variable is 0.783, the Audit Judgment variable is 0.749. Thus, it can be explained that the statements in this questionnaire are reliable, because each variable has a Cronbach's Alpha value of 0.70 – 0.90.

Multiple Linear Regression Test

Table 2
Multiple Linear Regression Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients Betas
		B	std. Error	
1	(Constant)	16025	4,943	
	AUDITORS' EXPERIENCE	-.036	.187	-.022
	LOCUS OF CONTROL	.163	.084	.291
	OBEDIENCE PRESSURE	.397	.107	.456

a. Dependent Variable: AUDIT JUDGMENT

Source: data processed with SPSS version 25

Based on table 2. the values at the output are then entered into the following multiple linear regression equation:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$\text{Audit Judgment} = 16.025 - 0.036 + 0.163 + 0.397 + e$$

The constant value (α) is 16.025, stating that if it is constant/constant (Auditor Experience, Locus of Control and Compliance Pressure) then the value of the Audit Judgment is 16.025.

Determination Coefficient Test (R^2)

Test the coefficient of determination (R^2) worksto determine the magnitude of the influence of the independent variable on the dependent variable through the calculation results on the value of R square. From the calculation of the coefficient of determination produces the following results:

Table 3
Test Results for the Coefficient of Determination (R^2)

Summary modelb			
Model	R	R Square	Adjusted R Square
1	.676a	.457	.434

a. Predictors: (Constant), OBEDIENCE PRESSURE, AUDITOR'S EXPERIENCE, LOCUS OF CONTROL

b. Dependent Variable: AUDIT JUDGMENT

Source: data processed with SPSS version 25

Based on table 3, the value of the R square table is 0.457, the results show that the dependent variable, namely Audit Judgment, is influenced by independent variables such as auditor experience, locus of control and obedience pressure, which is 45.7%, while 54.3% Audit judgment is influenced by other factors that are not collected in this study. The t test or partial test is used to show how far the influence of an independent variable, namely auditor experience, locus of control and obedience pressure in explaining the dependent variable, namely audit judgment. To determine the value of t, that is, if the significance level is <0.05 then H_0 is rejected and H_a is accepted, which means that the independent variable can explain the dependent variable. The results of this test can be seen in the following table.

Table 4
Statistical Test Results t (Partial)
Coefficientsa

		Unstandardized Coefficients			
Model		B	std. Error	t	Sig.
1	(Constant)	16025	4,943	3,242	.002
	AUDITORS' EXPERIENCE	-.036	.187	-.191	.849
	LOCUS OF CONTROL	.163	.084	1.950	.055
	OBEDIENCE PRESSURE	.397	.107	3,709	.000

a. Dependent Variable: AUDIT JUDGMENT

Source: data processed with SPSS version 25

Based on table 4 it is known that the regression coefficient value of the auditor's experience variable is -0.036 with a negative value, so it can be said that the auditor's experience has no influence on audit judgment. which means the auditor's experience has no effect on audit judgment. the regression coefficient value of the locus of control variable is 0.163 with a positive value, so it can be said that locus of control has a positive effect on audit judgment, which means that locus of control has a significant positive effect on audit judgment. the regression coefficient value of the obedience pressure variable is 0.397 with a positive value, so it can be said that obedience pressure has a positive effect on audit judgment. This is reinforced by the calculated t value of $3.709 > t_{table} 1.994$ and which means obedience pressure has a significant positive effect on audit judgment.

Table 5
Statistical Test Results f (Simultaneous / Together)

ANOVA ^a						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	431,398	3	143,799	19,376	.000b
	residual	512,081	69	7,421		
	Total	943,479	72			

a. Dependent Variable: AUDIT JUDGMENT

b. Predictors: (Constant), OBEDIENCE PRESSURE, AUDITOR'S EXPERIENCE, LOCUS OF CONTROL

Source: data processed with SPSS version 25

Based on table 5. table results. To see a variable that influences simultaneously, it can be seen through a comparison between f_{hitung} where it can be calculated through table f taking into account a significant value of 5% or 0.05 with degrees of freedom $df_1 = k-1$ and $df_2 = n-k$ or equal to 3 (4-1) and df_2 equal to 69 (73-4) which produces an f table of 2,74. Based on the results of the f test in the table above, it can be seen that f_{hitung} as big $19,376 > f_{tabel} 2.74$ with a significant level of $0.000 < 0.05$. So it can be concluded that H_0 is rejected and H_a is accepted or auditor experience, locus of control and obedience pressure simultaneously have a significant positive effect on Audit Judgment.

Discussion

Effect of Auditor Experience on Audit Judgment

The results of the research on the Auditor Experience variable have no effect and are not significant on the Audit Judgment variable. This research is not in line with research conducted by (Sofiani & Tjondro, 2014), which shows a positive correlation between auditor experience and audit judgment. However, these results are in accordance with research conducted by (William & Anton, 2019) which states that Auditor experience does not affect audit judgment, and in his research also stated that the length of time an auditor works, the number of assignments

made, and the type of company handled does not affect the judgment to be taken by the auditor because the average respondent who fills out the questionnaire has a position as a senior auditor. with a working period of 5 to 6 years and an undergraduate education level which proves the length of time an auditor has worked does not affect the judgment he makes but rather the characteristics and integrity of the auditor. This study proves that the experience of an auditor has no effect on the judgment given, and has implications for KAP leaders (audit partners) not to make the length of work time or the number of assignments of an auditor as a measure of quality. This is because auditors who have worked for a long time or have received many assignments, but during periods of work or assignments are always given tasks of the same type (monotonous) or low complexity, it will not improve the quality of the auditor. Thus the audit partner should be able to arrange the division of audit tasks received by the auditor so that they are more varied and provide new experience and knowledge for the auditor.

The Effect of Locus of Control on Audit Judgment

This research proves that the locus of the Control variable (X2) has a significant effect on the Audit Judgment variable (Y). This research is not in line with research conducted by (Nur, 2018) shows that an auditor's locus of control has no influence on audit judgment. However, these results are in accordance with research conducted by (Safitri, 2017), which states that if an auditor has a better perspective on an event, it will improve his performance in making audit judgments. The results of this study are related to the theory of planned behavior or the theory of planned behavior. In this study, the theory of planned behavior is used to explain that an individual cannot control behavior completely under the control of the individual or in a condition; otherwise, an individual can control his behavior under the control of the individual.

The Effect of Compliance Pressure on Audit Judgment

This research proves that the variable Pressure Obedience(X3) has a significant effect on the Audit Judgment variable (Y). This research is in line with research conducted by (Nurhayati, 2016) shows that obedience pressure has a significant influence on audit judgment. However, these results are not in accordance with research conducted by (Septyarini, 2015), which states that obedience pressure has no significant effect on audit judgment. Most of the respondents in their research are senior accountants who uphold professionalism by upholding honesty and opposing superiors to deviate from the Professional Standards of Public Accountants. The results of this study are related to the theory of planned behavior or the theory of planned behavior. On this study, the theory of planned behavior is used to explain that auditors who receive orders from superiors or client requests that are contrary to the auditor's professional standards and ethics in the process of making audit judgments can create social pressure for these auditors to behave in a different way. This can affect the results of the audit judgment. This variable is also related to the theory of motivation which states that auditors must have high motivation to achieve audit objectives properly. Auditors who have strong motivation within themselves will not be influenced by obedience pressure from

superiors or the entity being audited and the complexity of the audit tasks they carry out in producing a relevant judgment on the audit results.

Effect of Auditor Experience, Locus of Control and Compliance Pressure on Audit Judgment

From the results of the research described above it can be said that auditor Experience, *Locus of Control* and Obedience Pressure jointly affect Audit Judgment. So it can be concluded that not all KAPs make the length of work time or the number of assignments of an auditor as a measure of their quality, and if an auditor has a better perspective on an event, then this will also improve his performance in making judgments. The attitude of the auditors in controlling their own behavior and the behavior they show is the result of the control exercised by them influencing the making of judgment. *Theory of planned behaviour* (theory of planned behavior) and the theory of motivation help to understand the professionalism of an auditor in making judgments in his audit assignments to prevent cases of audit failure.

5. Conclusions, Suggestions and Limitations

Conclusion

Researchers obtained empirical evidence about the effect of the variables Auditor Experience, Locus of Control and Compliance Pressure on Audit Judgment. Based on the results of the analysis that has been carried out by taking a sample of respondents who are auditors at the Public Accounting Firm in Central Jakarta. The analysis was carried out using the SPSS application version 25. Then the following conclusions can be drawn:

The results of the research on the auditor's experience variable show that this variable has no significant effect on audit judgment. The results of the locus of control variable research show that this variable has a significant effect on audit judgment. The results of the study of the obedience pressure variable show that this variable has a significant effect on audit judgment. The results of multiple linear regression analysis and hypothesis testing show that Auditor Experience, Locus of Control and Compliance Pressure have a significant influence on Audit Judgment.

Suggestion

On this occasion, the researcher realizes that this research still has many shortcomings. Therefore, the researcher hopes that future researchers will pay attention to several things, namely:

1. Further research is expected to expand the coverage of the areas used as research samples, not only KAPs in the Central Jakarta area, but also in other areas.
2. This research can also be developed by adding other independent variables that affect audit quality.

3. When using the survey method with a questionnaire, you should pay more attention to the process when the respondent completes the questionnaire so that the data obtained is more valid

Limitations

This study has limitations, namely the majority of respondents who filled out the questionnaire in this study were junior auditors, because the senior auditors, supervisors, managers and partners in the Public Accounting Firm were busy with clients, this research data was limited to questionnaires, the scope of this research was only conducted in Jakarta Headquarters, this study only examines three factors that influence the making of audit judgments so that it is possible that other factors that can influence audit judgments are not known.

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