



Factors Affecting Audit Judgment

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ABSTRACT

The purpose of this research are analyze and to find out influence of audit situation, gender, audit fee, task complexity, due professional care, and framing on audit judgment. The population of this study was Two hundred-fifty-seven auditors who work at KAP Semarang City and register in Indonesian Institute of Certified Public Accountants (IICPA). Sampling method in this research uses non probability and convenience sampling technique, Sixty-nine as respondents from auditors who work at Nine KAP Semarang City, but only Twenty-three respondents for instrument test and Forty-six respondents use as research sample. Collection of data in this research uses primary data from distribution questionnaire. Methods of data analysis is multiple linear regression using IBM SPSS 24 statistical software. Based on the results of this study, it can be concluded that the audit situation, due professional care, and framing have a positive and significant impact on audit judgment. However, gender, audit fees, and task complexity have no significant effect on audit judgment. The conclusions of this research, some factors can affect on audit judgment there are audit situation, due professional care, and framing. However, some factors cannot affect on audit judgment there are gender, audit fee, and task complexity.

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INTRODUCTION

In line with the economic development in the world, many business actors are competing tightly. Competition in the business world which is increasingly rapidly and tightly, business actors certainly require the services of an independent public accountant to audit the company's financial statements, so the role of public accountant or auditor profession is very important (Yustrianthe, 2013). Public accounting profession is a profession that is trusted by the public (Agustini & Merkusiwati, 2016). The profession of public accountants is responsible for raising the level of reliability of corporate financial statements, so that the society can obtain reliable financial information as a basis for decision making (Rahmina & Agoes, 2014).

Audit judgment is a consideration of perceptions in responding to financial statements obtained, coupled with the existence of factors from within a person auditor itself, thus generating an evaluation base of the auditor (Drupadi & Sudana, 2015). According to ISA 200 professional judgment is the application of relevant knowledge and experience, in the context of account-

ing auditing and ethical standards, to reach appropriate decisions in situations or circumstances during an audit engagement. In carrying out its profession, an auditor is governed by a code of ethics of an Indonesian Accountant that aims to assess whether an auditor has worked in accordance with ethical standards which have been established by his profession. In fact that happens, not all auditors can do their job well and there are still some accountants public make mistakes (Agustini & Merkusiwati, 2016).

The level of professionalism in public accountants is much in question, because the opinions issued by the auditor or auditor audit report results are not appropriate. For example, the case scandal of Ernest & Young's (EY) Public Accountant Office in Indonesia is KAP Purwantono, Suherman and Surja www.tempo.co. The KAP agreed to pay a fine of US\$ 1 million (around Rp 13.3 billion) to the US regulator, due to convicted failed to audit its client's financial statements. The agreement was announced by the Supervisory Board of the Public Accounting Firm of US (PCAOB) on Thursday, February 9, 2017, Washington time.

EY network members in Indonesia who announced the results of audit on telecommunication companies (ISAT) in 2011 gave opinions which based on inadequate evidence. This was stated in a PCAOB written

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statement, as quoted by the Reuters News, quoted on Saturday, February 11, 2017. The occurrence of cases of EY partners in Indonesia makes a negative opinion of the public to the inability of auditors in performing tasks, especially in auditing corporate financial statements. While expectations that appear to the number of business communities that use the services of their chosen auditors have a high credibility, so that in decision-making, it is more appropriate and can be accounted for by companies and parties who have interests in the company.

Based on the previous research, there are varied results on each of the independent variables examined. The research findings of cognitive and marketing psychology literature suggests that gender is one of the individual level factors that influences the judgment resulted (Pasanda & Paranoan 2013). There are some differences in the results of previous research on gender variable. According to the research conducted Praditaningrum and Januarti, 2012 showed result that *gender* has a negative influence on audit judgment.

The results of research conducted by Praditaningrum and Januarti (2012) is different from the results of research conducted by Jamilah, (2007) stated that gender has no significant effect on audit judgment. In research conducted by Jamilah, (2007) is also supported by research conducted Yendrawati and Mukti, (2015). This can be due to between men and women in making audit judgment have the same ability in processing available information and data.

Regarding the variable of task complexity, several studies have identified differences from previous research. The result of research conducted by Raiyani and Suputra (2014) shows that task complexity has a positive influence on audit judgment. Other studies are also supported on research conducted by Yendrawati and Mukti (2015). In Yendrawati and Mukti (2015) research, the result shows that task complexity has a positive effect on audit judgment. But unlike the results of research conducted by Cahyaningrum and Utami (2015) which show the result that task complexity negatively affects on audit judgment.

The results of research conducted by Fitriani dan Daljono (2012) shows the result that there is no significant influence between task complexity to audit judgment. This can be caused by auditors have been professional so that the number of tasks or clarity of tasks that must be done is not something that is difficult to do and can produce a good audit judgment. Research conducted by Fitriani and Daljono (2012) is also supported by research conducted by Praditaningrum and Januarti (2012) which explains that task complexity does not affect on audit judgment.

Related to variable of audit fee, some research indicates that audit fee does not have significant effect to audit judgment. Based on the research conducted by Safi'i and Jayanto (2015) which analyzes the factors that affect on audit judgment. In their research, the variables used are knowledge, experience, task complexity, professional attitude, and audit fee that can affect audit judgment. The results of their research show that knowledge

and experience have a positive effect on audit judgment. Tax complexity, professional attitudes, and audit fees have no effect on audit judgment. In the research of Safi'i and Jayanto (2015) assumes that audit fee variable previously has been regulated in accordance with the existing regulations, so the audit fee will have no effect because the offered and received fee has been adjusted with the services provided by the auditor to the client. In contrast to research conducted by Kurniasih and Rohman (2014) related to the audit fee on audit quality in a judgment given by the auditor shows a positive influence.

Other studies that show one of the factors that may affect audit judgment is framing, such as research conducted by Haryanto and Subroto (2012). The results of their research give results that there is an influence of framing on audit judgment. The results of research conducted by Haryanto and Subroto (2012) are also supported on the result of the study conducted by Kusumawardhani and Isroah (2015) as well as Perdani and Waluyo(2016) which shows the result that framing can affect on audit judgment. As for the research conducted by Abdolmohammadi, et al(2015) stated that framing has no significant effect on audit judgment.

The purpose of this research is to know and analyze the influence of audit situation, gender, audit fee, task complexity, due professional care, and framing to audit judgment. The audit judgment in this study is measured by using three related case illustrations about financial statement disclosure, trade receivable collectability, and materiality level determination. Grand theory in this study is the attribution theory developed by Fritz Heider (1977) who argued that a person's behavior is determined by a combination of internal forces and external forces. The theory of attribution also explains how one interprets a cause or motive of individual behavior which is determined by one of the factors that is internal factors that come from within the individual. While behaviors that are caused externally are seen as a result of external causes, for example compulsion behaviors due to certain situations.

Based on the theory of attribution in this research can explain the influence of audit situation, gender, task complexity, audit fee, due professional care, and framing to audit judgment. The author is motivated to do this research with reasons (1) the importance of professional judgment according to ISA 200 (2) the publication of the Public Accountant Law No.5 of 2011 which made auditors more careful in making judgments, (3) previous studies that examined judgment audit variable still shows less consistent results.

This study examines the variables of gender, audit fees, task complexity, and framing, and adds independent variables that have never been used before to examine audit judgment, namely the variables of audit situation and the professional due diligence. In which in the audit assignment, the auditor will be faced with a situation varies, in situations which have risks can certainly affect judgment produced by the auditor, so that the researcher tries to examine the audit situation variable as an independent variable to audit judgment.

In this study, the researchers also want to exam-

ine the effect of due professional care on audit judgment because of how important a skill which is accompanied by the auditor's caution in considering each step of the audit work process to produce a final assessment or a correct and accountable decision. Thus, the explanation of the phenomenon, research gap, and theory that has been put forward into the background of this research submission, and with regard to the factors that may affect the audit judgment, then the researcher is interested in conducting research entitled "The Influence of Audit Situations, Gender, Audit Fee, Task Complexity, Due Professional Care, and Framing to Audit Judgment".

According to attribution theory, one's behavior is influenced by several factors, both internal and external factors. Audit situation is one of the external factors that can influence auditor's judgment. Behavior which is caused externally is seen as a result of external causes such as compulsion in behaving because of a situation. Winantyadi and Waluyo (2014) stated that audit situation is a risk condition faced by clients. An audit situation that is constantly confronted by the auditor in his audit assignments which have much risks will make the auditor more intense and more encouraging the auditor to be cautious and critical in running every audit process to obtain sufficient evidence and information. The existence of a good mastery and understanding on the audit situation that auditors faced can also produce right judgment.

Auditors who know that their clients indicated committing irregularities will make the auditor more critical and analytical in collecting relevant evidence and information. Such audit situations may encourage auditors to produce judgment appropriately. In research conducted by Prihandono and Januarti (2012) stated that audit situation positively affects on the accuracy of giving an audit opinion. Other research conducted by Kushasyandita and Januarti (2013) stated that audit situation has a positive but not directly significant effect on accuracy in providing an audit opinion. Based on the literature study, then the hypothesis proposed in this study is audit situation can have a positive effect on audit judgment.

H¹ : Audit situation has a positive effect on audit judgment.

According to the theory of attribution, one's behavior is influenced by several factors, both internal factors and external factors. Gender is one of the internal factors that can influence auditor judgment. Behavior which is caused internally (personal attribute) is an individual factor that originates within the auditor in his decision-making. In the internal factors clearly have different decision-making done by male auditors and female auditors.

Decision-making itself must be supported by adequate information (Putra & Rani, 2016). Men psychologically have more attitudes and strong characters than a woman. A man is certainly faster and braver in making decisions. However, women are relatively more efficient than men concerned about access to informa-

tion (Chung & Monroe, 2011). Men generally do not use all the information available in processing information, so the decisions taken become less comprehensive. Meanwhile, women in processing information tend to be more thorough and use more complete information (Jamilah et al, 2007).

According to the research conducted by Praditaningrum and Januarti (2012) related to gender variable showed that there is a negative influence on audit judgment. The results explain that female auditors have a tendency to have better audit judgments compared to male auditors. Based on the literature study, the researchers suspect that gender will negatively affect a judgment made by an auditor. Thus, the hypothesis proposed in this study is that gender can negatively affect on the audit judgment.

H₂ : Gender has a negative effect on audit judgment.

Agency theory is the relationship between clients with principals who have different goals and interests. The main purpose of agency theory is to explain how the parties who make contractual relationships can minimize costs, because the information is not symmetrical and conditions of uncertainty (Safi'i & Jayanto, 2015). The solution to solve the problem is to utilize the services offered by the auditor as an independent party. Because, the auditor as an independent party will report its findings in accordance with the evidence and facts found.

According to Safi'i and Jayanto (2015), audit fee is a fee received by KAP on the form of remuneration that has been done by auditors. According to Nurudin and Wideasari (2016) about fee stated, in negotiating the professional services provided, the practitioner may propose the amount of professional fee reward which is deemed appropriate. High fee will allow the auditor to have a longer time of assignment in collecting evidence and additional information to produce appropriate judgment regarding the financial statements. Compensation for the services performed by the independent auditor may also affect the development of skills. Where, the audit fee provided by the client to the KAP can be used to develop the trainings and provide the necessary facilities and infrastructure. The existence of such skill development can also encourage auditors in generating judgment well.

In a study conducted by Kurniasih and Rohman (2014) regarding the audit fee on audit quality in a judgment given by the auditor showed a positive influence. The result of the study is also supported by research conducted by Yuniarti (2011) that audit fee has a significant effect on the quality of audit. According to Kurniasih and Rohman (2014) stated that higher costs will increase the proper judgment the auditor generates, because the audit costs obtained in the audit assignment and the estimated operational costs required to carry out the process audits can also improve audit quality. Based on this, the hypothesis proposed in this research is audit fee can have a positive effect on audit judgment.

H₃ : Audit fee has a positive effect on audit judgment.

According to the theory of attribution, one's behavior is influenced by several factors, both internal factors and external factors. Task complexity is one of the external factors that can influence the judgment of the auditor. The existence of auditors' external factors in doing audit work will affect good or bad of a judgment generated.

According to Jamilah et al, (2007) task complexity is defined as the individual's perception of a task caused by limited capabilities and memory, as well as the ability to integrate problems that decision makers have. In the audit work, an auditor is always confronts with tasks that are many, different and interconnected with each other. The more complex task, the more inaccurate judgments will be taken by the auditor.

Research conducted by Cahyaningrum and Utami (2012) showed the result that task complexity negatively affects on audit decision. The result of the study is also supported by research conducted by Rustiarini (2013) which showed the result that task complexity has a negative but not significant effect on audit judgment. In Cahyaningrum and Utami's study (2012) concluded that the more complicated an audit assignment given to the auditor, will create doubt by the junior auditor in determining the potential misstatement performed by the client. Based on the literature study, the hypothesis proposed in the study is task complexity can negatively affect on the audit judgment.

H₄ : Tax complexity has a negative effect on audit judgment.

According to attribution theory, one's behavior is influence by several factors, both internal and external factors. Due professional care is one of the internal factors that can affect audit judgment. In this study, attribution theory is used to explain the effect of due professional care on auditor's judgment. Due professional care or careful and exact profession proficiency, is an essential prerequisite to be implemented in audit work.

Due professional care is an important thing that should be applied to every public accountant in carrying out his professional work in order to achieve adequate audit quality (Singgih & Bawono, 2010). It is important for auditors to implement due professional care in their audit work. Every audit task performed by the auditors should be done with adequate ability and prudence in giving a judgment, because with the auditor having the attitude of due care professionals then the resulting audit judgment will also be appropriate.

In a study conducted by Singgih and Bawono (2010), related to the due professional care partially affect on the quality of audit. The research is also supported by the research that has been done by Farida, Halim, and Wulandari (2013) that due professional care affects on the quality audit. Audit quality of an auditor itself can be judged or seen from the quality of judgment (Drupadi & Sudana, 2015). Thus, the hypothesis proposed in this study is that due professional care can have a positive effect on audit judgment.

H₅ : Due professional care has a positive effect on audit judgment.

A number of studies on behavior aspect in auditing (Haryanto & Bambang, 2012; Kusumawardhani & Isroah, 2015; Perdani & Waluyo, 2016) indicate that framing variable can influence a judgment made by an auditor. Framing variable includes factor that varies both from within and from the outside such as complexity, presentation format, information processing and standby mode responses.

Prospect theory (Tversky & Kahneman, 1981) states that frame or framing adopted by decision makers can influence their decisions. In this study, the prospect theory is used to explain the effect of framing on auditor judgment. Framing is a phenomenon that indicates the decision maker will respond in different ways to the same problem if presented in a different format (Haryanto & Subroto, 2012).

Framing is related to the way information is delivered (Perdani & Waluyo, 2016). In carrying out their audit assignment, auditors needs information from various parties as a consideration to make an audit judgment. The way in which the information is submitted to the auditor can influence the decision or judgment made by the auditor. According to Tversky and Kahneman (1981), the judgment of auditors is influenced by the language used. The research conducted by Haryanto and Subroto (2012) found the result that framing has a role or has an effect on audit judgment. In the research conducted by Kusumawardhani and Isroah (2015), and Perdani and Waluyo (2016) showed that framing has a significant effect on audit judgment. Thus, the hypothesis proposed in this research is framing can have a positive effect on audit judgment.

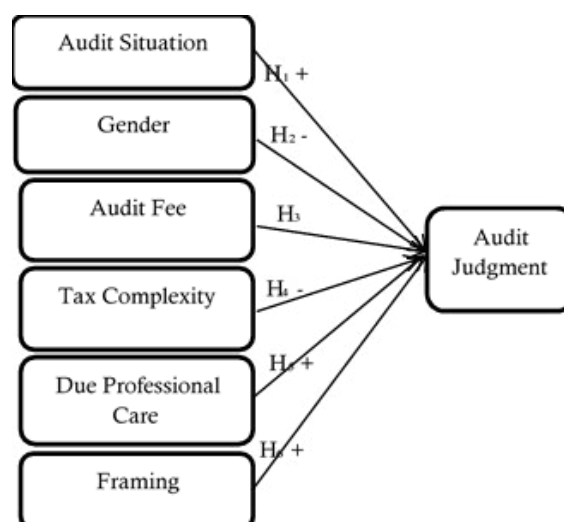
H₆ : Framing has a positive effect on audit judgment.

Fig. 1. Research Framework

RESEARCH METHODS

The type of research used in this study was quantitative. In this research was using primary data source by distributing questioner. The population used in this stu-

dy was the auditors who worked on the KAP in the city of Semarang. In 2017, the number of auditors in KAP in Semarang City was as much as 257 auditors spread over 17 KAP. Sampling in this research used technique (convenience sampling method). Samples used were auditors who worked on 8 KAP in Semarang City with a total of 46 questionnaires processed into samples.

Table 1. Rate of Return of Questionnaire

Explanation	Number
Number of questionnaires distributed	90
Number of returned questionnaires	69
Number of unreturned questionnaires	21
Number of questionnaires used for instrument test	23
Number of questionnaires that could be processed as sample	46

Source : Primary data primer processed, 2017

In Table 2 described the definition of variables, indicators or means of measurement, as well as the references obtained. The operational definition of the variables used in this study could be seen in table 2. Definition of Operational Variables

Data collection technique in this study was by spreading questionnaires. The measurement of these variables used question instruments measured by Likert scale 1-5. Testing of instrument in this research used validity test and reliability test. Before conducting hypothesis testing, first it was conducted classical assumption test namely normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, and linierity test. This research used multiple regression analysis and program used for hypothesis testing using SPSS version 24.

RESULTS AND DISCUSSIONS

Descriptive statistical analysis used to describe variables that exist in the study seen from the minimum,

Table 2. Operational Definition of Variables

Variables	Definition	Indicator/Measurement	References
Audit Judgment	A personal judgment or an auditor's perspective in collecting evidence, documentation, and important information in concluding the final audit.	<ul style="list-style-type: none"> Judgment cases regarding disclosure of financial statements Judgment cases concerning the collectability of accounts receivable Case of judgment on the determination of the level of materiality 	Jamilah et al, (2007)
Audit Situation	Conditions in which an auditor is faced to a risky situation.	<ul style="list-style-type: none"> Related party transaction Motive client in doing misstate Quality of communication between client and auditor About newly first audited clients There are indications of problematic clients 	Kushasyandita (2013), Prihandono and Januarti (2012)
Gender	A distinction in the role, behavior, mentality, and emotional characteristics between men and women.	<ul style="list-style-type: none"> Gender is measured using a dummy variable in which, male = 1, female = 0. 	Jamilah et al, (2007)
Audit Fee	The amount of fee that must be issued by the client for services provided by the auditor.	<ul style="list-style-type: none"> Complexity of services provided Audit risk KAP cost structure Time budget Auditor reputation 	Safi'i and Jayanto (2015)
Task Complexity	Individual perception of a task caused by limited auditor capability and memory.	<ul style="list-style-type: none"> Difficulty level of task Task structure 	Jamilah et al (2007)
Due Professional Care	Auditor's precision, skill, and caution.	<ul style="list-style-type: none"> Adequate confidence. Professional skepticism 	Singgih and Bawono (2010)
Framing	Auditor's perspective in processing and clarifying information or issues that occurred during the audit assignment.	<ul style="list-style-type: none"> Positive Framing Negative Framing 	Haryanto and Bambang (2012), Kusumawardhani and Isroah (2015), Perdani and Waluyo (2016)

Source : Various references, 2017

maximum, mean, and standard deviation values. Descriptive statistical analysis can be seen in table 3, the result of descriptive statistical analysis.

The results of the analysis test show that audit judgment variable belongs into good category. The variable of audit situation belongs into good category which means that the auditor is able to deal with different audit situations well. Then for the gender variable where women have higher average value than men, that is equal to 23.81 which means that women have more ability to give judgment appropriately than men. The variable of audit fee belongs into high category which means that the auditor in performing the audit task also considers high audit fee provided by the client. The variable of task complexity belongs into high category which means that in every audit work, the auditor is always exposed to many complex audit tasks, as well as professional due diligence variable belongs into high category which means that auditors have a high degree of caution and ability in conducting the audit process and work. While the framing variable belongs into good category which means that the auditor is able to properly process and classify every information obtained.

All the variables in this study pass the classical assumption test. Variables of audit judgment, audit situations, gender, audit fees, task complexity, due professional care, and framing pass the normality test with a significance value greater than 0.05. In multicollinearity

testing, all the variables in this study have VIF value <10 and tolerance value > 10. The result of heteroscedasticity test is all the variables have a significance value greater than 0.05. While in autocorrelation test and linearity test have value $d > d_U$ and $d < (4-d_L)$ or $1.904 > 1.8317$ and $1.904 < 2.1683$, based on the result stated there is no autocorrelation so that the research model is linear.

Based on the result of determinant coefficient it can be seen that the value of audit judgment is 0.519. Thus, it can be concluded that 51.9% of variation which happened to variable of Y (Audit Judgment) determined by variables of audit situation, gender, audit fee, task complexity, due professional care, framing and rest determined by other unknown factors and not included in this regression analysis.

The Effect of Audit Situation on Audit Judgment

The results explain that the auditors have a high audit situation and able to deal with various situations in the assignment audit it will be very influential on a judgment or audit judgment made by the auditors. Attribution Theory reveals that cognitive process by which a person draws a conclusion about factors that affect or make sense to the behavior of others or himself could be influenced by internal factors and external factors. These factors are very important for the auditors in making a judgment. Audit situation is one of the external factors that can influence auditor judgment.

Table 3. The Result of descriptive Statistics Analysis

		N	Minimum	Maximum	Mean	Std. Deviation
Audit Judgment		46	18	28	23.67	2.386
Audit situation		46	15	25	18.61	2.793
Gender	Male	15	1	1	23.40	2.530
	Female	31	0	0	23.81	2.344
Audit Fee		46	8	20	15.02	3.059
Tax Complexity		46	17	29	22.15	3.386
Due Professional Care		46	17	29	22.93	3.255
Framing		46	9	20	14.39	3.022

Source : Output SPSS, 2017

Table 4. The Conclusion of Hypothesis Test Results

No	Hypothesis	Hypothesis Direction	Coefficient	Sig.	a	Result
1.	H ₁	Audit situation has a positive effect on auditor's audit judgment	0.251	0.038	0.05	Accepted
2.	H ₂	Gender has a negative effect on audit judgment of the auditor	-0.337	0.533	0.05	Rejected
3.	H ₃	Audit fee has a positive effect on audit judgment of the auditor	0.050	0.597	0.05	Rejected
4.	H ₄	Tax complexity has a negative effect on audit judgment of the auditor	0.159	0.125	0.05	Rejected
5.	H ₅	Due professional care has a positive effect on audit judgment of the auditor	0.248	0.037	0.05	Accepted
6.	H ₆	Framing has a positive effect on audit judgment of the auditor	0.456	0.000	0.05	Accepted

Source: Primary data processed, 2017

This will bring a sensitivity to the auditor's self in facing various audit situations, and can be taken into consideration in deciding the audit opinion given. Thus, a higher audit situation will improve the ability to be critical, cautious, and skeptical of an audit judgment generated. The result of this study is in line with research conducted by Prihandono and Januarti (2012) stated that the audit situation has a positive effect on the accuracy in giving an audit opinion. Another study conducted by Kushasyandita and Januarti (2013) stated that the audit situation has a positive but insignificant effect directly on the accuracy in giving an audit opinion.

The Effect of Gender on Audit Judgment

The result explains that gender differences between men and women with differences in the various individual traits and characters do not significantly affect on the audit judgment taken by male and female auditors. The result of this study is not aligned with attribution theory which states that a person's behavior is determined by a combination between internal forces (internal forces), ie factors that come from within a person, such as gender, ability or effort. Both male and female auditors are required to use their professional judgment to determine matters related to the examination because the auditor's professional demands is getting bigger.

The result indicates that both male and female auditors are faced with the same professional demands, so that gender variable does not affect on audit judgment of the auditors. The result of this study is consistent with research conducted by Yendrawati and Mukti (2015), Pasanda and Paranoan (2013), and Jamilah et al (2007) stated that gender has no significant effect on audit judgment. However, the result of this study is not in accordance with the results of Praditaningrum and Januarti's study (2011) which proved that gender affects on audit judgment, ie female auditors tend to provide better judgment than men.

The Effect of Audit Fee on Audit Judgment

The result explains that the amount of audit fee received by the auditors does not significantly affect on the judgment taken by the auditors. The result of this study is not aligned with attribution theory and agency theory. Attribution theory which states that a person's behavior can be determined by external factors (external forces), that is factors that come from outside, such as difficulties or luck in the work including the audit fee given by the client to the auditor.

This condition is due to the auditor fee has been regulated in Decision Letter Number KEP.024 / IAPI / VII / 2008 regarding the policy of determining audit fee according to research conducted by Safi'i and Jayanto (2015). According to Safi'i and Jayanto (2015) Public Accounting Firm in determining audit fee must consider the matters have been set in Decision Letter Number KEP.024 / IAPI / VII / 2008 , if the fee determined is not suitable then the Public Accounting Firm has violated the rules and may be subject to sanctions in accor-

dance with the violations committed. Thus, in this case, the amount of audit fee does not affect on the audit judgment. The result of this research is consistent with the research conducted by Safi'i and Jayanto (2015) that the audit fee has no significant effect on the audit judgment.

The Effect of Tax Complexity on Audit Judgment

The result explains that the auditor's ability to perform complex tasks has no effect on audit judgment made by the auditors. This is for the auditor has a good understanding and good ability to do every audit task. Understanding in doing every complex task is a professional attitude of the auditors that have been set in the International Auditing Standards (ISA). The result of this study is not aligned with the theory of attribution that states that a person's behavior can be determined by external factors, ie factors that come from outside, such as difficulty or luck in work.

Auditors who are working at public accounting firms are required to perform their duties in a professional manner. The result of this research is consistent with research conducted by Jamilah et al (2007), Fitriani and Daljono (2012), Safi'i and Jayanto (2015), and Yendrawati and Mukti (2015) which stated that task complexity has no significant effect on audit judgment.

The Effect of Due Professional Care on Audit Judgment

The result explains that the auditor has the ability, prudence and can carefully perform the audit tasks, so the due professional care affects on a judgment or audit judgment made by the auditor. Attribution Theory reveals that the cognitive process by which a person draws inferences about factors that affect or make sense to the behavior of others or himself can be influenced by internal factors and external factors. These factors are very important for the auditor in making a judgment.

Due professional care is one of the internal factors that can affect audit quality. The ability, precision, and caution of the auditor is needed in performing and completing the audit task. It is an important self-requirement to be implemented in audit work, so that an auditor in giving a judgment or decision on audit result report can be trusted and reliable. The results of this study are in line with research conducted by Singgih and Bawono (2010), related to due professional care partially affect on the quality of audit. The study is also supported by research conducted by Farida et al. (2015) that due professional care affects on the quality of the audit.

The Effect of Framing on Audit Judgment

The result explains that the auditors have the ability to organize and clarify important information in audit assignment, so that framing is very influential on a judgment or audit judgment made by the auditors. Attribution Theory reveals that the cognitive process by which a person draws a conclusion about factors that affect or make sense to the behavior of others or himself can be influenced by internal factors and external

factors. These factors are very important for the auditors in making a judgment. Framing includes varied factors both from within and from outside such as complexity, presentation format, information processing and stand-by mode responses that can affect a judgment.

Attribution theory is also supported by the theory of prospects, where the theory of prospects is one of the theories that can explain about framing. Prospect theory states that framing used by a person can influence the decision taken by the person. The ability of auditors in processing information well is needed in doing and completing the audit task. The result of this study is in line with research conducted by Perdani and Waluyo (2016), and Kusumawardhani and Isroah (2015) which showed that framing has a significant effect on audit judgment. The study is also supported by research that has been done by Haryanto and Subroto (2012) that framing has a significant effect on audit judgment.

CONCLUSIONS AND SUGGESTIONS

Based on the results of data testing and discussion, it can be concluded that the variables of audit situation, due professional care, and framing have a positive and significant effect on audit judgment. While variables of gender, audit fee, and task complexity have no significant effect on audit judgment. The results of this study indicate that the appropriate or not audit judgment generated by the auditor can not be influenced by gender, audit fees, and task complexity factors.

The suggestion for the next researcher may change the different measurements or add another indicator to the audit fee variables of the cost structure indicator used in this study. It is since the indicator is invalid at the time of the instrument testing so that for the next researcher can use indicators such as, the auditor's skill level and the size of KAP as in the research that has been done by Nurudin and Widiyari (2016) and Hanif dan Putri (2014) is due to the cost structure indicator in the test instrument is invalid.

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