

THE EFFECT OF ENVIRONMENT AND AUDITOR INDIVIDUAL FACTORS ON AUDITOR JUDGMENT

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ABSTRACT

This research examines factors influence auditors, when they make or take judgments during audit client's financial statement. Those factors were divided into two groups; environmental factors and auditor individual factors. Environmental factors are consists of internal auditor quality and communication between auditor and client. Whereas individual factors consist of auditor's experience and auditor's attitude under time pressure. Furthermore, this research used empires data are 86 respondents. The characteristic of those respondents were auditors who work in public accounting firms on Surabaya, had experience three years minimum, ever audit client who had internal audit department and ever audit the same client more than once. The results of researches analysis could be learned that there are many factors influencing auditor judgment. In conclusion, this study found that internal auditor quality, auditor's experience and auditor's attitude under time pressure has influence toward auditor judgment. Whereas, communication between auditor and client doesn't have influence toward auditor judgment.

Key words: *Internal Auditor Quality, Communication between Auditor and Client, Auditor's Experience, Attitude Under Time Pressure, Auditor Judgment.*

PENGARUH FAKTOR LINGKUNGAN DAN INDIVIDU AUDITOR TERHADAP KEPUTUSAN AUDIT

ABSTRAK

Penelitian ini menguji faktor-faktor yang mempengaruhi auditor ketika mereka membuat keputusan selama audit laporan keuangan klien mereka. Faktor-faktor tersebut dibagi menjadi dua kelompok yaitu faktor lingkungan dan faktor individu auditor. Faktor lingkungan termasuk kualitas auditor dan komunikasi antara auditor dan klien mereka. Adapun faktor individu auditor terdiri dari pengalaman auditor dan sikap auditor dengan kondisi tekanan waktu kerja mereka. Dalam analisisnya, penelitian ini menggunakan data yang diambil dari 86 responden. Karakteristik responden ini adalah auditor telah bekerja di kantor akuntan publik di Surabaya, dengan pengalaman kerja minimal 3 tahun, mereka memiliki klien Audit dengan departemen penelitian menunjukkan bahwa ada banyak faktor yang mempengaruhi pertimbangan auditor. Bisa disimpulkan, bahwa mutu auditor internal, pengalaman auditor, dan sikap auditor di bawah tekanan waktu berpengaruh terhadap keputusan yang diambil auditor. Namun, komunikasi antara auditor dan klien tidak berpengaruh pada penilaian auditor.

Kata Kunci: *Internal Auditor Quality, Communication between Auditor and Client, Auditor's Experience, Attitude Under Time Pressure, Auditor Judgment.*

INTRODUCTION

Auditor judgment established differently among auditors and each auditor deliver distinctive judgment for different client. Auditor environment and individual factor of auditor often suspected affects the auditor judgment (Brody et al. 1998). The quality of internal auditor and communication between auditor and client are environment factors that assumed can influences auditor judgment. In addition to environment factor effects, auditor judgment difference among auditors relate to factor or condition of auditor individual, such as experience and attitude under time pressure. Brody et al. (1998) had performed selecting factors that affecting auditor judgment, include environment or auditor individual condition such as recent experience, management method in handling conflict, differ interpretation in various intern communication or extern auditor obstacles.

Miller (1998) suggested that time pressure is one variable in affecting auditor judgment. Some research indicated that time pressure can improve performance (Choo 1995; Waggoner and Cashell 1991; Ashton 1990). However, this improvement will be constantly decreases if time pressure increase and at particular level threatening performance (Choo 1995). The increasing of time pressure can filter information availability, which some information will be use and some will be rejected (Miller 1998). Auditor will require information during executing audit process for client financial statement; based on given information, judgment is taking by auditor involving audit process and judgment regarding conception decision over audit report.

THEORETICAL FRAMEWORK AND HYPOTHESIS

Many literatures and researches discussing auditor judgment and explains factors affecting on auditor judgment. Some of those are technical and non-technical. Research by Jamilah et al. (2007) revealed that auditor affected by many factors in completing audi-

tor judgment task, either technical or non-technical. The auditor environment factor and individual from auditor itself presumed that they could influence auditor judgment. In line with the research of Brody et al. (1998), which they find that environment and auditor condition itself can influence auditor judgment. Both are the environment factors that can affect auditor judgment. In addition to the effect from environment factor, auditor judgment difference among auditors relate to factor or condition of auditor individually such as auditor experience and attitude while he/she is in stress condition (Brody et al. 1998; and Miller: 1998).

Auditor Judgment

Jamilah et al. (2007) suggested that judgment is a continual process in obtaining information (include feedback from previous action), a choice to act or no, receiving further information. Judgment process depends on information availability as unfolds process (clarification, reveal). The auditors need to consider materiality when constructing the character, time and range of audit procedure, performing audit process, evaluating the effect of material misrepresentation on measurement and classifying account and valuing accuracy/compatibility of presentation and relevant disclosing. In making decision of each tasks, auditor believe on their professional judgment in gaining certainty during detecting material error or material misrepresentation (Iskandar et al. 1996).

Auditor Environment Factor

The role of internal auditor in auditing increase drastically in two decades, the main factor is increasing in size and enterprise complexity (Arens et al. 2006:770). The internal auditor expected to deliver value to organization through operational effectiveness improvement as traditional responsibility addition such reviewing reliability and information integrity, ensuring policy and rule loyalty and saving asset. Auditing internal assist the organization in achieving their

goal by directive approach and systematic to estimate and evaluate effectiveness of risk management, control and governance process.

At the beginning, the external auditor needs to consider internal auditor competency and objectivity before ensuring her/his performance in executing audit process and assisting in making judgment during audit. Those case included in IAI (PSAK 2001:33) about Auditor Judgment for Intern Audit Function in Financial Statement Audit in paragraph 08. Competencies which put into consideration as determinant of auditor' trust level over internal auditor work discussed in research by Brody et al.(1998) are operational knowledge, enterprise process and procedure, quantity and quality of supervision internal audit department. Internal auditors regarded competent if they are knowledgeable concerning enterprise operation, enterprise' system and operational procedure and supervisions quantity and quality in implementing tasks of internal auditor. Objectivity referred by Brody et al.(1998) and IAI (PSA 2001:33) is discussing to whom internal auditor present their audit report. It can be say that internal auditor objectivity dealing with to whom internal auditor responsible on their works. The quality of internal auditor supported by to whom internal auditor responsible or reporting his/her audit report that is to the highest level of management and audit committee (Vanasco 1996). According to explanation of above literatures, the following hypothesis proposed:

H_{1a}: Internal auditor quality in time pressure condition affects auditor judgment.

Communication often discussed in social and psychology science literatures. Many management literatures also investigate communication. In accountancy, communication also mentioned especially for behavior accountancy, since it cannot be separated from human behavior. Communication assumed becomes one of environment factor affecting auditor judgment along with external auditor trust to internal auditor.

Handoko (1997:272) suggested that

communication skill included capability on reading, writing, listening, speaking etc. Communication is essential; however, communication is often in effectively performs caused by communication obstructions. Those obstructions (especially interpersonal obstacles) can be occurs in communication process between auditor and client in process of audit evidence collecting. An accountant works as independent accountant (auditor) and educator accountant already places communication and interpersonal competence as the main tool required for successful career (Golen et al. 1997). Arthur Anderson & Co. et al. (1989), a Public Accountant Company and becomes one the big five of Public Accountant Company in the worldwide, suggested that public accountant require capacity to receive information easily. Practitioners should demonstrate and sustain her/his conception through formal and informal presentation, oral and written.

Communication becomes the major feature in audit and since auditing procedure strongly stand on communication with client thus auditor must believe in that critical obstruction in communication and most frequently handled (Golen et al. 1997). Previous research had investigated seriousness level and frequency of 29 communication obstructions. The information obtained by auditor from communication process with client will be established as base for auditors in taking various auditor judgments for support planning and executing audit process final in determining conception the audit report. As explanation above, communication is information transfer tools from client to auditor. Information accepted by auditor is diverse, both relevant and irrelevant for audit process. Shelton (1999) though his research found that experiences auditor have many structure knowledge to disregard irrelevant information. Thus it can be concluded that communication perform by experience auditor strongly focus on receiving relevant information or finding relevant evidence. Based on given literature, following hypothesis proposed:

H_{1b}: Auditor-client communication in time pressure condition positively affects auditor judgment.

Auditor Individual Factor

Many researchers employ number year of public accountant company or hierarchy level of public accountant company (from staff to partner) as proxy of expertise and auditor audit experience (Ashton 1991). Relate to auditor experience of IAI (Indonesian Accountant Board) (PSAK 2001:04) concerning general standard of auditing, paragraph 03 mentioned that junior assistants, one who are newly in auditing career, have to obtain her/his professional experience by finding sufficient supervision and reviewing their job from adequate experienced superior. Those standard auditing rise an understanding that superior who supervises junior works is having broader experience than the junior. If those cases related to hierarchy level on Public Accountant Company, it can be concluded that the higher level gained by auditor and his/her hierarchy level in Public Accountant Company is higher also, reflecting that the auditor hold broader experience.

Previous research had examined impact/effect of experience in auditor judgment and obtained several result. Hamilton and Wright (1982) explained that experience is a vital for complex judgment; however, it is less important for routine and structured decision. Experience as one variable utilized in various research. Herliansyah and Ilyas (2006) mentioned that specifically time ranges in performing the work could measure experience. Experience utilized based on assumption that tasks is repeatedly performed.

Research in auditing has examined characteristic of knowledge base and process of memory retrieval of experienced practitioners versus beginner practitioners, the result is highly different (Abdolmohammadi and Wright 1987). Auditor experience in particular aspect strongly helpful auditor tasks in collecting audit evidence. Experienced auditor will perform her/his task faster and in

great quantities than the beginner one.

Auditor judgment/valuation over internal control weakness is different between experienced auditor and beginner auditor (non-experience auditor). Frederick and Libby (1986) had investigated probability of assessment of error account identified internal control weakness. Such assessment depends on ones basic knowledge concerning relationship between control and error.

The research concerns to delusion effect in auditing focused on senior audit judgments with about three years' experiments (Brody et al. 1998); and Glover 1997). Other research also indicates that auditor with given experience level (about three years) has develops knowledge maintenance in sufficient memory for influencing auditor judgment in specific auditing function. The same result obtained by Herliansyah and Ilyas (2006) that experience reduce irrelevant information impact toward the auditor. The experienced auditors (partner and manager) are not influenced by irrelevant information in arranging going concern judgment; it is possible by the auditors' sufficient knowledge though their job experiences. While Zulaikha (2006) finding reveal that experience variable as an auditors directly influence (*main effect*) judgment. Nevertheless, Shelton (1999) suggested that the auditors still face the problems related to the time pressure.

Some researches above indicated that the experienced auditors hold sufficient knowledge structure to influence auditors' judgment. Based on the literary explanation above, hypothesis below is proposed:

H_{2a}: Auditors' experience in time pressure condition affects the auditors' judgment.

The auditing evaluation relate with time estimation for accomplishing auditing from background survey to the auditing report arrangement applies as decision base in determining auditing fee. Appropriate to field-work standard, firstly the job must be scheduled well and if employing the assistance, it should be supervised in proper order, so the time budget determination can also used as a

base in estimating the audit cost, allocate the personal staff in job and evaluation base of auditor staff (Waggoner and Cashell 1991).

In determining time budget, auditor commonly establish preliminary survey on client business and internal controlling effectiveness, the survey identify auditing/evaluate range of which cycle need more concern, finalized with time budget and auditing fee proposal arrangement. The description can be classified into direct function of time budget. Whereas time budgets as indirect function provide documented evidence concerning accomplished field-work standard (Waggoner and Cashell 1991). In addition of having both direct and indirect advantages, time budget also raise pressures over auditors thus affecting auditors' behavior in various aspects of their work up to impact raises dysfunctional behavior.

The significant elements to control management system effectiveness are quantified and specified target (Emmanuel 1990). The target implemented through observing the achieving level, the target can be implemented for work evaluation and planning the developing action if it needed. In some psychology literary books, a certain and quantified target can bring better performance than without any given target (Tosi 1975). Target motivates people for achieving success. This applies equally to the auditor, time budget is a target should be mater by auditor, in other words auditors expected to be able completing auditing report accordance to target as in time budget. The auditor confidence in accomplishing the time budget is significant factor for their career success (Commission on Auditors' Responsibility Report 1978).

The applying of very complicated and specific target/ budget can drive in better performance achievement than the conventional budget or the simple budget (Otley and pierce 1996). These studies also show that by the tighter budget, the budget more far to be achieved, the motivation impact from budget will decrease, often the budget implementer going surrender, and produce

the worse performance. The time limits are usually found by the auditors in client auditing. The research implemented by Glover (1997) found that time pressure is a mechanism to influence the inexperienced decision makers to focus in relevance information and travel out the irrelevant information.

The filtering mechanism often used if auditors face the time pressure because auditors don't enable to process all the information collected from the auditing process in the field and with the time pressure condition, the auditors have to arrange the auditors' judgment in going to the auditing process by giving the auditing opinion in the auditing report. To the positive or negative evidence, the research found that the time pressure produces filtration mechanism (Miller: 1998). The Choo research (1995) got the finding there is filtering mechanism if auditors face the time pressure condition.

The various attitude functions, one of them is filtering information. The attitude related to the people's behavior when be in the time pressure condition as the result of attitude and behavior. The significant relation between attitude and behavior show that attitude functioned to reflect behavior in the time pressure condition. The filtering mechanism leads people indicate the most significant attribute and consider the more attribute in their judgment. Attitude toward evidence in evidence neutrality, confirmation proneness, disconfirmation proneness, positive evidence proneness, and negative evidence proneness. Based on the literary explanation above, so can be submitted the thesis follow:

H_{2b}: auditors' attitude in time pressure condition affects the auditors' judgment.

RESEARCH METHOD

Based on research objectives, the research is categorized into comparative causal research. The research conducted through survey method with quantitative analysis approach using questioner to collect main data spread for respondents of sample from population.

Table 1
Data Collecting Distribution

Description	Total	Percentage
Total Questionnaires sent	112	100%
Questionnaires are returned	108	96.43%
Questionnaires are not eligible	22	19.64%
The Final Sample	86	76.79%

Source: Research data

Empirical Model

Data testing use multiple linear regressions with these following models:

$$Y_i = a_0 + a_1X_1 + a_2X_2 + a_3X_3 + a_4X_4 + e \quad (1)$$

Where:

X_1 : internal auditor quality

X_2 : client-auditor communication

X_3 : auditor experiences

X_4 : auditor attitude on time pressure condition

Y : judgment auditor

Operational Definition and Variable Measurement

Internal Auditor Quality (X_1)

Auditor internal quality is basis for external auditor on confiding work result of internal auditor. This variable measured by observing internal auditor competence and objectivity.

Client-Auditor Communication (X_2)

Client-auditor communication is the communication effectiveness between auditor and client during audit process and collect audit evidence. There are no limitations for client who communicate with auditor. Client to be intended is (1) employee or management related to operational system and procedure adopted by client's corporation, and (2) both employee and management who asked question by auditor related to audit which is operating at that time.

Auditor Experience (X_3)

Experiences auditor is auditor period of time work as external auditor, the ability has had and obtained the auditor for undergo his/her carrier as external auditor, and tasks monotonously conducted.

Auditor Attitude on Time Pressure Condition (X_4)

Auditor attitude on time pressure condition is auditor attitude on conducting audit if face time pressure as basis to conduct/act.

Auditor Judgment (Y)

Auditor judgment is whole policy/judgment taken by auditor relates to audit process that conduct to detect whether there is or no fraud in financial statement. That judgment refers to formation of a idea, opinion, or account about a subject, phenomenon, status or other phenomenon.

Research data

Data is taken based on purposive sampling technique. The populations are all external auditor in Surabaya. The research designed for external auditor who takes judgment on his/her work and auditors who were working for minimum 3 years. Data collected is primer data, the method of collecting data conduct by using questioners with directly delivers to respondents in all Public Accountant Firms in Surabaya (see Table 1). Those questioners consist of question to obtain information about research variables with the answer appropriate to measurement scale of each research variables. All questions used 4 Likert's scale based on previous studies.

Statistic Testing

Data has been tested and stated valid and reliable because has been tested its validity. Validity testing of the instrument uses rank spearman's rho correlation. From the test results show that the correlation of each item with total scores on all variables under study proved significant at the 0.05, this means all

Table 2
Resume of T-test Testing

Variable	p-value	Decision
constant	0.007	
X ₁	0.000*	H _{1a} is supported
X ₂	0.246	H _{1b} is not supported
X ₃	0.020**	H _{2a} is supported
X ₄	0.000*	H _{2b} is supported

where:
 X₁ internal auditor quality
 X₂ client-auditor communication
 X₃ auditor experiences
 X₄ auditor attitude on time pressure condition
 Y judgment auditor
 *Significant in 1%
 **Significant in 5%
 source: processes data.

the research data used are valid. While, validity testing was conducted using Cronbach's alpha, a variable can be said to be reliable by the criteria of very high (very reliable) when the test results obtained by the alpha 0.8-1.0, and reliable by the criteria of high (reliable) when the test results obtained by the alpha value 0.6-0.799. Then data also stated pass from classic assumption test either to normality, heterocedascity, autocorrelation, or multi-co linearity (see Appendices).

Model Test (F-test)

The aim of F-test is to know that whether independent variables simultaneously effect toward dependent variables. Value of p-value from F-test result is 0.000, that value smaller than alpha value (0.05) so H₀ rejected.

Hypothesis Test (T-test)

The aim of this test is to find the effect independent variable toward dependent variable.

DATA ANALYSIS AND DISCUSSION

Table 2 provide resume of t-test testing. Based on Table 2, it proven that three independent variables, that is auditor internal quality variable (X₁), auditor experience (X₃), and auditor attitude on time pressure condition (X₄) have significant effect to-

wards dependent variable is judgment auditor.

According to this research, if auditor internal has competent and objective (quality of internal auditor is good) then auditor could be convinced that result report of auditor internal audit about intern control to determine control risk. If finding on previous year had been followed-up so for audit next year judgment taken by auditor is auditor could decrease control and audit risk compared to previous year (the auditor audit same client for two years respectively). Finding result in this research supported by Brody, Golen & Reckers (1998), they stated that auditor notice the auditor internal quality when implement analytical procedure as part of audit planning process. Brody, Golen & Recker (1998) found that auditor tend to increase audit procedure when face weak control environment and decrease audit procedure if there is strong audit internal condition.

Contrast to result of variable internal auditor quality, the client-auditor communication has no effect toward auditor judgment. Auditor conduct communication with client just to affirm a condition, it doesn't make the auditor take judgment to change the attitude, moment and audit range. When the auditor is aim to test existence assertion and completeness of client's goods supply in

storage, in line with judgment about audit procedure nature, auditor conduct physical observation procedure in storage. That physical observation conduct coincides with client who conducts his/her supply physical extrapolation in storage. According to judgment on audit planning that supply physical observation range is supply sample (not full stock), then auditor doesn't observe physical all client's good supply but only sample of whole supply. The research result contrary to result of Brody et al. (1998), where client-auditor communication has effect toward auditor judgment. Brody et al. (1998) found that communication process between client-auditor (in this case represented by auditor internal) has effect on audit implementation. Emerging communication obstacles caused communication process become ineffective. Auditor who measure that the communication obstacle is high then would take judgment increase audit hours.

The finding result is also reinforcing the evidence the existence on effect of auditor experience toward auditor judgment. Empirical evidence prove that auditor indicate that auditor experience from financial statement of previous year give orientation for auditor to take judgment of same client's financial statement on next year. Especially to judgment about detection risk estimation and determine audit procedure adopted to test existence assertion, assessment and presentation business receivable.

This result research in line with research conducted by (Zulaikha 2006; Marchant 1990; Brody et al. 1998; and Hamilton and Wright 1982) is that auditor experience has directly affected toward judgment. Zulaikha (2006) suggested from her research result that for experience on auditing give orientation to take a judgment (in this case is supply assessment judgment). The research result supported by written article that each time auditor meet error and irregularities when conducting an audit process, then auditor will saving in mind that in another day will used by auditor as their knowledge. If auditor were facing similar error and irregu-

larity in further audit duty, so auditor has a knowledge base to making a judgment. Auditor can track back their memory so that they can be more accurate in order to making a judgment.

The result on the fourth's independent variables testing is the auditor attitude in time pressure condition was affected to dependent variable that is auditor judgment. The explanation is if they are in the time pressure condition, they are using their attitude as behavior base in order to making a particular judgment related with the audit which is conducted. Therefore, this time pressure condition, the auditor needs to positive thinking attitude, so that this attitude can be a base for the auditor to have positive attitude in making a judgment that is performing whole of audit procedures that appointed, it is not ignoring the information which are gained in order to fastening the audit finance report. Time pressure has considering as something that motivating the auditor to be more focused in evaluating the relevance evidence and be more focusing in order to completing the audit.

CONCLUSION, IMPLICATION, SUGGESTIONS, AND LIMITATIONS

This research aimed is to investigate the influence of environment and individual factor on auditors' judgment. This research used survey and questionnaires to gained data. The sample consists of external auditor from all Public Accountant Firm in Surabaya. The hypotheses tested using multiple linear regression.

There are four main findings; first, internal auditors' quality affects external auditor judgment. Second, communication between external auditor and client has no effect on auditor judgment. Third, auditors' experience affects auditor judgment. Finally, auditors' attitude in time pressure condition affects auditor judgment.

From the result we can imply that the auditor should always be cautious of the threat of dysfunctional behavior that might arise when auditors face a more level time

time pressure increases coupled with the pressure from clients. This implication based on several studies show that there is time pressure that potentially cause auditor dysfunctional behavior. To that end, the auditor before making a judgment should always refer to the Auditing Standards.

The limitation of this research is not considering the position of the respondents in the Public Accountant Firms instead of using length period of work. This can cause bias because different job position has to make different judgment.

Suggestion for future research, it can investigate on several groups of respondent based on level or position of auditor (i.e. partner, manager, supervisor, etc.). Future research can develop this study by using an experimental method, especially for variable associated with time pressure in order to see the real effect of time pressure on the auditor's judgment decision. In addition it is suggested that further research could examine the influence of factors/variables other than variable that has been examined in this study.

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APPENDICES

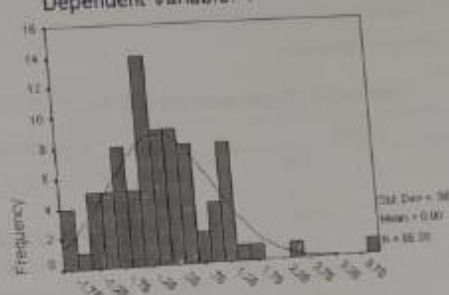
Summary of Reliability test

Variable	Alpha	Criteria	Conclusion
Internal Auditor Quality (X1)	0.7231	0.6 - 0.799	Reliable
Auditor-Client Communication (X2)	0.6342	0.6 - 0.799	Reliable
Auditor Experience (X3)	0.6671	0.6 - 0.799	Reliable
Auditor attitude on time pressure condition(X4)	0.8580	0.8 - 1.0	Very Reliable
Auditor Judgment (Y)	0.6192	0.6 - 0.799	Reliable

Source : Public Accountant Firms in Surabaya

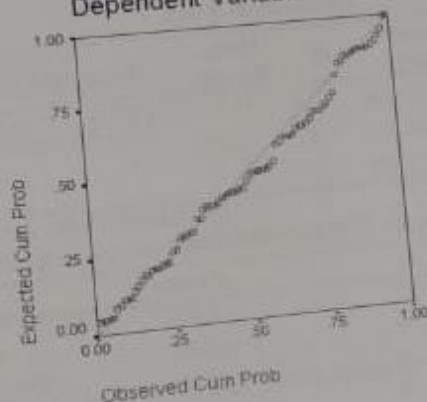
Graphic and Histogram of Normality Distribution Test

Dependent Variable: Y



Regression Standardized Residual

Dependent Variable: Y

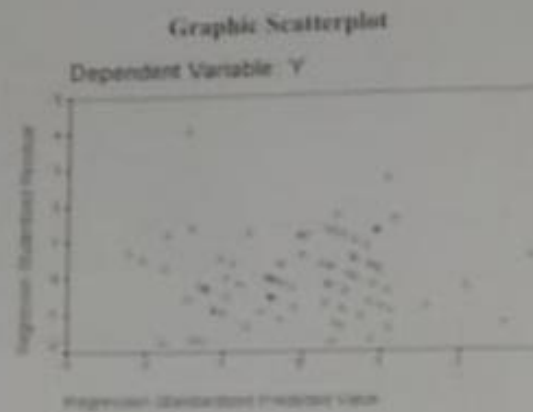


Observed Cum Prob

Summary of Multicolliniarity Test

Variable	VIF	LOS	Conclusion
Internal Auditor Quality (X1)	1.128	< 10	No multicolliniarity
Auditor-Client Communication (X2)	1.238	< 10	No multicolliniarity
Auditor Experience (X3)	1.216	< 10	No multicolliniarity
Auditor attitude on time pressure condition(X4)	1.332	< 10	No multicolliniarity

Source : Public Accountant Firms in Surabaya.



Source: Public Accountant Firms in Surabaya.

Summary of Autocorrelation Test

Description	Value	Conclusion
N	86	No Autocorrelation / range 1.603 < 2.033 < 2.397
K	4	
α	0.05	
dL	1.411	
dU	1.603	
DW	2.033	

Source: Public Accountant Firms in Surabaya.

Summary of F test

Model	Sum of Squares	df	Mean Square	F	p-Value	Conclusion
1 Regression	267.116	4	71.779	17.792	0.000	Ho rejected
Residual	336.233	81	4.151			
Total	623.349	85				

Summary of t Test

Variable	t	p value	Conclusion
Constant	2.747	0.007	
X1	4.995	0.000	Ho rejected
X2	1.168	0.246	Ho no rejected
X3	2.378	0.020	Ho rejected
X4	4.200	0.000	Ho rejected