

# 1376. 2326-6901-3-SM artikel masuk

by Daniel Sherman

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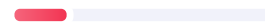
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<b>16</b>	<b>Correctness</b>	
1	Determiner use (a/an/the/this, etc.)	<div><div></div></div>
1	Incorrect noun number	<div><div></div></div>
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rare words

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characters per word

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Measures average sentence length

words per sentence

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Author 1: It should reflect ...

Journal of Economics, Business, and Accountancy Ventura Vol. 18, No. 2,  
August – November 2015, pages 1 – 14

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ISSN 2087-3735 Macroeconomic and Bank-Specific ... (Suhartono)

6

Audit Fee Moderates Task Complexity and Independence of  
Audit Judgment  
(Case Study at a Public Accounting Firm in Jakarta)

Nur Eny1\*, Ratna M2, Lien Oktris2

1 Faculty of Economic and Business, State University of Makassar (UNM),  
Makassar Indonesia

2 Faculty of Economic and Business, Mercu Buana University, Jakarta,  
Indonesia

## ARTICLE INFO

Article history:

Received

Revised

Accepted

JEL Classification:

Keywords:

Task complexity, Independence, Audit Judgment, Audit Fee.

DOI:

10.14414/jebav.

## ABSTRACT

This study examines the effect of task complexity and auditor independence on audit judgment with audit fees as a moderating variable. Samples were obtained from auditors who work in public accounting firms in West Jakarta and South Jakarta. Data obtained through a survey method by distributing questionnaires to 100 auditors as respondents. The method of analysis uses Moderated Regression Analysis. The results of the analysis show that task complexity has an effect on audit judgment in a negative direction. Auditor independence has an effect on audit judgment with a positive relationship direction. Audit fees can strengthen the effect of task complexity on the auditor's judgment. It means that complex and complicated tasks that affect the quality of the auditor's judgment can be modified by the nominal of audit fees received by the auditor. The findings of this study also indicate that audit fees moderate the effect of independence on audit judgment.

## ABSTRAK

Penelitian ini menguji pengaruh Kompleksitas Tugas dan independensi auditor terhadap audit judgement dengan fee Audit Sebagai variabel moderating. Sampel diperoleh dari auditor yang bekerja dikantor akuntan publik di Jakarta Barat dan Jakarta Selatan. Data diperoleh melalui metode survey dengan menyebarkan kuesioner kepada 100 auditor sebagai responden. Metode analisis menggunakan Analisis Regresi Moderasi (Moderated Regression Analysis). Hasil analisis menunjukkan bahwa kompleksitas tugas berpengaruh terhadap audit judgment dengan arah hubungan negatif. Independensi Auditor berpengaruh terhadap audit judgment dengan arah hubungan positif. Fee audit dapat memberi penguatan pengaruh kompleksitas tugas terhadap judgement auditor, ini berarti tugas yang kompleks dan rumit yang mempengaruhi kualitas judgement auditor, dapat dimodifikasi dengan besaran audit fee yang diterima auditor. Temuan penelitian ini juga menunjukkan bahwa Fee audit memoderasi pengaruh independensi terhadap audit judgement.

\* Corresponding author, email address: 1 nurenylolo@gmail.com

## 1. INTRODUCTION

The phenomenon of audit failure has created a crisis of confidence regarding the performance of public accountants. Concerning their duties and responsibilities, public accountants have a social duty, which is expected by many parties to provide assurance on the feasibility of financial statements

and to be responsible for the opinions given based on their professional code of ethics.

Auditors do not only provide an opinion on the financial statements, but an auditor is required to provide an audit planning program, including a judgment process on the audited financial statements. Auditors in the examination carry out a verification process that requires the implementation of the audit program correctly and reports the violations found based on the available evidence with the right judgment, which ultimately results in a justified opinion.

Audit judgment is needed when dealing with uncertainty and limited information obtained, where auditors are required to be able to make assumptions that can be used to make judgments, including evaluating judgments.

Task complexity is one of the factors that can affect audit judgment. Auditor's attitude in dealing with his job can be influenced by the level of difficulty and complexity of the task at hand so that it will affect the decisions that will be taken by the auditor (Bonner, 1994). Limited capabilities and the ability to integrate the problems faced by the task at hand make an auditor have to think about many things. As a result, it is difficult to provide fast and accurate judgments.

Auditors have the potential to make mistakes when facing intricate work and problems (Putri & Andini, 2017). Where the more complex a task faced by an auditor, the<sup>1</sup> auditor must think about many things that require some judgment. Struat (2001) states that the complex tasks faced by an auditor will make it difficult for him to provide fast and accurate assessments so that the judgment becomes the solution faced.

Independence is one of the non-technical factors that can influence audit judgment. An auditor is required to be professional and independent in carrying out their duties, but in carrying out their duties, auditors sometimes face various threats to their independence, which can affect their judgment (Razana, Zuraidah, Rashidah, & Normah (2013). Threats to auditor's independence can come from situation and work environment, actions, or relationships that are likely to affect the ability of auditors to comply with basic ethical principles. Situation and environmental factors such as the presence of non-audit services, and the number of audit fees (Thornton, 2003). The nominal of audit fee sometimes makes auditors in a position of dilemma and causes a decrease in auditor independence (Hay dan Ling, 2008). This study further examines whether audit fees moderate the effect of task complexity, independence on audit judgment.

## 2. THEORETICAL FRAMEWORK AND HYPOTHESES

### Task complexity, independence and audit judgment

Task complexity is considered synonymous with challenging tasks and complex task structures, which require adequate attention capacity and mental processes to determine the level of specification that must be done in performing the task (Kahneman, 2011). The task of conducting an audit tends to be a task that faces many complex problems. Auditors are faced with complex tasks that are different and interrelated with one another. Audit complexity is based on an individual's perception of the difficulty of an audit task. Some auditors perceive the audit task as a task with high and difficult task complexity, while other auditors perceive it as an easy task.

To carry out complex tasks, an auditor as a member of an audit team requires a high level of expertise, ability, and patience. There are two aspects of the

preparation of task complexity, namely: a) the level of difficulty of the task, always associated with the amount of information, b) the structure of the task, related to the clarity of information (information clarity) (Bonner, 1994).

High task complexity can affect the judgment taken by the auditor (Iskandar & Zuraidah, 2007). when an auditor feels that the audit task he is facing is complicated, the auditor has difficulty in carrying out the task and cannot make professional judgments (Chung & Monroe 2001). The research of Sanusi, Iskandar, and June (2007) explains that task complexity has a dominant influence on audit judgment. As a result, the judgment taken by the auditor is not by the evidence obtained.

H1: The complexity of the task affects the audit judgment

Independence is a form of freedom of any influence, not under control and dependency on other parties or is not influenced by various activities either from outside or inside of the auditor in considering facts found in the field. Independent is evidence of impartiality or conformity to rules in carrying out tasks procedurally to produce an audit opinion (Arens., Mark., & Randal. 2015). Auditor independence serves to reduce bias in work. Auditors often face a higher level of competition between public accounting offices, which causes a violation of auditor independence.

An independent auditor will have the ability to be able to be assertive in making impartial and consistent decisions according to the information obtained, to produce the right judgment. Several previous studies have found that auditor independence affects auditor judgment, among others, Made and Putu (2015) found that auditors who have high independence tend to produce more



accurate audit judgments. A more precise accurate judgment can be made because the auditor has a high level of independence.

## H2: Independence affects the audit judgment

### Audit Fee and Audit Judgment

Audit fees are fees received by the auditor's<sup>2</sup> <sup>3</sup>after performing audit services. Audit fees are determined based on the duties of the auditor (Arens at al, 2015). The amount of fees given to auditors depends on the complexity of the services or tasks provided, the level of risk of the assignment received, the level of expertise required to carry out these services, the cost structure of the Public Accounting Firm (KAP) concerned, and other professional considerations (Safi'i & Prabowo, 2015).

KAP members are not allowed to get clients by offering fees that can damage their professional image (Sulfati, 2014). The existence of the complexity of the tasks performed by the auditor will affect judgment (Fitriani & Daljono, 2012). In other words, the complexity of the duties of each auditor in working varies from one auditor to another. On the other hand, the complexity of the task received by the auditor determines audit fees. Therefore, the number of audit fees can strengthen the effect of task complexity on audit judgment.

## H3: Audit Fees Moderate the Effect of Task Complexity on Audit Judgment.

Auditors are required to maintain their independence, intellectual honesty, and free from conflicts of interest, so that independence is an essential characteristic of auditors (Marden & Edwards, 2002). All interested parties depend on the fairness of the financial statements on the auditor's report

because they expect to get an impartial opinion from the auditor's judgment. On the other hand, for the services rendered by the auditor, he is rewarded with an audit fee. The number of audit fees can affect the independence of auditors,<sup>4</sup> because KAP that receive large audit fees can feel dependent on clients and are afraid of losing clients so that they can interfere with the independence of their auditors (Sari, Widanaputra, 2016). On the other hand, a small fee can lead to limited time and cost to carry out audit procedures and cause the information obtained by the auditor to be limited and will affect the auditor's judgment.

H4: Audit Fee Moderates the Effect of Independence on Audit Judgment.

### 3. RESEARCH METHOD

The population of this research is all auditors who work at Public Accounting Firms in West Jakarta and South Jakarta and are registered with the Indonesian Public Accountants Association (IAPI). Taking sampling used a convenience sampling technique, which is the sampling method in accordance with the provisions or sample requirements from specific populations that are<sup>5</sup> easiest to reach or obtain. With the convenience sampling technique, individuals are chosen to be sample members based on aspects of convenience and comfort. Respondents are not limited by the position of auditors at KAP (partners, managers, senior auditors, and junior auditors) so that all auditors who work in KAP can be included as respondents

This research took place from October to December 2019. Data collection used the field research method by distributing the questionnaire directly to respondents in the Public Accounting Firm and through several intermediaries or contact persons accompanied by a letter of request to the head. The Public<sup>6</sup>

Accountant Office to refer staff according to the criteria required. Furthermore, the respondents were asked to fill in the list of questions contained in the questionnaire. The questionnaire consists of two parts. The first part contains several general questions about respondents' demographics. In contrast, the second part contains several questions related to task complexity and independence from audit judgment with audit fees as a modifying variable. Measurement of research variables, both the independent and dependent variables, uses a Likert scale. The variable to be measured is translated into a variable indicator. These indicators are used as a starting point for arranging instrument items in the form of questions or statements. The answer for each instrument item that uses a Likert scale has a gradient from very positive to very negative. Research variables, dimensions, and variable indicators are shown in table 1.

The data quality test was conducted through a data validity test and data reliability test. Data analysis was performed using Moderated Regression Analysis. The analysis includes descriptive statistical analysis, regression analysis, classic assumption test, and hypothesis testing. In the classical assumption test, normality, multicollinearity, heteroscedasticity, and autocorrelation tests were carried out. Hypothesis testing is done using the t-test.

Tabel 1.

Variable, Dimension, Variable Indicator

Variable

Dimension

Indicator

X1: Task

Complexity

1. The difficulty level of the task

The auditing task is a task with a high and complex task complexity

How to do the types of tasks that must be done

Duties relating to all business functions

2. Task Structure

The position shows what must be done

Know what is expected from the company clearly

Supervision and reviews (in the form of corrections) from superiors really<sup>7</sup> help clarity of tasks.

X2: Auditor Independence

1. Independence in act

Honesty when doing the examination.

Honesty when gathering evidence

2. Independence in appearance

Honesty has no co-operation with clients

Honesty has no family ties

X3: Audit Fee

1. The complexity of the services provided.

The amount of the audit fee is based on the complexity of the audit.

The amount of the audit fee is determined by the level of expertise.

The amount of the audit fee is determined by the effort to get clients

## 2. KAP fee structure and other professional considerations

Auditing high-risk business entities with large fees

The fee structure of the KAP does not influence the amount of the audit fee.

## 3. KAP size

The size of the KAP determines the amount of the audit fee.

Accept clients who pay large fees

Y: Audit

Judgment

## 1. Determination of the material level

Consider the level of the materiality of the financial statements.

Consider the level of the materiality of the account balance

Consideration of materiality requires expertise and experience.

## 2. Audit risk level

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Consider the inherent risk

Determine the risk of controlling individual account balances

Follow supervisor's instructions and exclude violations from the confirmation process

Source: Author's data analysis

#### 4. DATA ANALYSIS AND DISCUSSION

Based on information obtained from the Public Accounting Firm and the 2017 Directory of Public Accountants, there are 240 KAPs in the DKI Jakarta area and 27 KAPs in West Jakarta, and 87 KAPs in South Jakarta. Based on the specified sample selection criteria, 12 KAPs in West Jakarta and South Jakarta were selected to be studied. Respondents in this study were auditors who worked at the Public Accounting Firm (KAP) in West Jakarta and South Jakarta who were the samples. The number of questionnaires distributed was 120 for 12 public accounting firms in West Jakarta and South Jakarta. The number of questionnaires returned was 100 (83.33%) and 20 questionnaires (16.67%) were not returned. This is because the questionnaire was distributed when the audience was busy auditing outside the office.

The results of the data quality test indicate that the data has met the validity value, and the Cronbach Alpha value  $> 0.6$  means that the data is reliable. Table 2 shows the demographic data of respondents based on age, gender, position,

latest education, and years of service. Descriptive statistics are shown in table 3:

Table 2.

Respondent Demographics Data

Characteristics

Respondents

Total (%)

Age

< 30 years

55

55%

30-40 years

25

25%

> 40 years

20

20%

Total

100

100%

## Gender

Man

54

54%

Woman

46

46%

## Total

100

100%

## Position

Junior Auditor

50

50%

Senior Auditor

46

46%

Manager

2

2%

Partner

2



2%

Total

100

100%

Latest Education

Bachelor

65

65%

Master

20

20%

Doctor

6

6%

Other

9

9%

Total

100

100%

Years of service

<1 year

15

15%

1-3 years

58

58%

&gt;3 years

27

27%

Total

100

100%

Source: Author's data analysis

Table 3.

Descriptive statistics

Variable

Dimensions

Indicators/ Question Items

Mean

---

## X1: Task Complexity

### 1. The difficulty level of task

TC1

3,53

(TAKSCMPLEX)

TC2

3,23

TC3

3,41

### 2. Task Structure

TC4

3,09

TC5

3.22

TC6

3.20

## X2: Independence

### 1. Independence in act

INDP1

3,88

(INDP)

INDP2

3,87

INDP3

3,90

### 2. Independence appearanceance

INDP4

3,84

INDP5

3,88

INDP6

3,82

## X3: Audit Fee (AF))

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## 2. The complexity of the services provided

AF2

4,09

AF3

4,48

AF4

4,06

## 3. KAP fee structure and other professional considerations

AF5

3,98

AF6

3,90

## 4. KAP Size

AF7

3,76

AF8

3,99

Y: Audit Judgment

1. KAP fee structure and other professional considerations

AJ1

3,13

(AUDJUDG)

AJ2

3,44

AJ3

3,45

2. Audit risk level

AJ4

3,48

AJ5

2,95

AJ6

3,69

Source: Author's data analysis

Data analysis used Moderated Regression Analysis (MRA) to test the effect of task complexity (X1), independence (X2) on audit judgment (Y,) and to test the Audit Fee variable as moderating the effect of task complexity and independence on audit judgment. MRA or interaction test is multiple linear regression where the regression equation contains elements of interaction (Liana, 2009). First, the test is carried out by partially testing the task complexity variable on audit judgment and independence on audit judgment to answer hypothesis 1 and hypothesis 2. Then testing the audit fee interaction

with the effect of task Complexity and independence on audit judgment to answer hypothesis 3 and hypothesis 4. The results of the Moderated Regression Analysis test are shown in Table 4 below:

Table 4.

## Moderated Regression Analysis Test Results

Variable

Unstandardized

Coefficients

Standardized Coefficients

t

Sig

B

Std. Error

Beta

(Constans)

19,050

30,869

3,533

0,001

TAKSCPLEX (X1)

-0,606

1,076



-3,147

-2,421

0,017

INDP (X2)

0,343

0,680

1,242

1,976

0,048

AF (X3)

0,917

0,914

3,347

3,191

0,002

TAKSCPLEX \*FA

0,091

0,032

4,154

2,790

0,006

INDP\*AF

0,041

0,020

1,750

2,060

0,042

R

0,563a

$R^2$

0,316

Adjusted R Square

0,280

F

8,704

Significance F

0,000b

Dependent Variable: Audit Judgment

Source: Author's data analysis

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The test results in table 4 show that task complexity has a negative and significant effect on audit judgment, <sup>8</sup>means that it supports the hypothesis, which states that task complexity affects audit judgment. This shows that in a complex task condition, it will affect the auditor's judgment in determining his opinion. The negative direction of the relationship indicates that the higher the complexity of the tasks faced by the auditor, the lower the quality of the audit judgment will be. When faced with a task with high complexity, the auditor will tend to experience difficulties in completing his duties (Yustrianthe, 2012). A difficult task requires more individual abilities to complete. If the complexity of a difficult task is greater than the individual ability of the auditor, it will cause concern to complete the task correctly, which will result in decreased auditor performance, which in the end is unable to integrate information into a sound judgment, which will affect the auditor's opinion. The results of this study support the research results of Sanusi et al (2007), Lu. Cok., Cocorda (2018), Muslim, Faisal, Mentari (2018) which states that task complexity has a<sup>9</sup>negative effect on audit judgment.

The effect of independence on audit judgment in table 4 shows that independence affects audit judgment. These findings support the hypothesis which states that independence affects audit judgment. An auditor who has high independence will have a better judgment on the results of the audit and will produce an opinion that is more precise and accurate in conveying the results of the audit. Conversely, auditors who are unable to maintain their independence tend to produce inaccurate audit judgments.

The findings of this study support several previous studies, including Handani (2014), Agneus, Nuryatno, Ayu (2016), and Pratama, Zulfikar, Maulida (2018). The results of this study indicate that independence has a positive influence on auditor judgment. The findings of these studies provide an understanding that one of the attributes that determine auditor judgment based on morals and ethics is auditor independence. Therefore, to maintain the integrity of financial statements, auditors are required to maintain their independence as one of the essential auditor characteristics (Marden and Edwards, 2002).

#### Audit Fee Moderates the Effect of Task Complexity on the Auditor's Judgment

Audit fees that moderate the effect of task complexity on audit judgment shown in table 6 show significant results. It means supporting the hypothesis which states audit fees moderate the effect of task complexity on audit judgment. The amount of the audit fee variable is determined based on the risk of the assignment, the complexity of the services provided, the cost structure of KAP & professional considerations <sup>10</sup> and the size of the KAP, thus strengthening the effect of task complexity on the auditor's judgment, meaning that complex and complicated tasks that will affect the quality of the auditor's judgment can be modified. With the amount of audit fee received by the auditor. When auditors perform difficult and complex tasks, a high level of expertise is required. A large and reputable public accounting firm is usually better able to provide competent and skilled personnel because it can pay high fees for its auditors and can afford the required audit technology and training. On the other hand, this reputable public accounting firm usually has a high KAP fee structure, so that it has an impact on the number of fees that must be paid by clients.

Public accounting firms that receive high fees will pay their auditors a high fee as well. This allows the auditor to have a long time to gather additional evidence and information to produce an appropriate assessment of the financial statements being audited, Irawati (2018)

The finding that audit fees moderate the effect of task complexity on audit judgment reinforces the understanding that competent auditors can produce better and more accurate judgments. This is because they work at a public accounting firm that has a good reputation, with high fees when having to accept complex assignments that have a high risk of assignment.

#### Audit Fee Moderates the influence of Independence on Audit Judgment

Furthermore, audit fees that moderate the influence of independence on audit judgment are shown in table 4, which shows significant results and supports the hypothesis. It means that the amount of the audit fee can strengthen the influence of independence on the judgment audit. High independence will result in the right judgment, and with the audit fee, auditors will be more able to maintain their independence, resulting in more accurate judgments.

An auditor does not easily maintain his independence when faced with a difficult decision. Auditors usually face pressure from clients in various decisions. If the auditor cannot withstand pressures such as personal, emotional, or financial pressure, this will reduce the independence of the auditor and will affect his judgment. Furthermore, fees paid to auditors can impair auditor independence by harming decision making (James, 1992). Thus the findings of this study provide an understanding that audit fees can strengthen the relationship and influence of the independence of an auditor on the choice of judgment in determining the audit opinion.

## 5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

Based on the results of the analysis, it can be concluded that task complexity affects audit judgment, meaning that the complex tasks faced by auditors will result in decreased audit judgment quality. The decreased performance of auditors causes it due to the complexity of the tasks faced by auditors so that they are unable to integrate information into a good judgment in determining an opinion.

Independence affects audit judgment, meaning that the higher the independence of an auditor, the better the judgment will be on the audit results, and will produce an opinion that is more precise and accurate in presenting the audit results. Conversely, auditors who are unable to maintain their independence tend to produce inaccurate audit judgments.

Audit fees that moderate the effect of task complexity on audit judgment, thus audit fees can strengthen the effect of task complexity on auditor judgment. In other words, a complex and complicated task will affect the quality of the auditor's judgment, it can be moderated by the amount of the audit fee received by the auditor.

Audit fees are able to<sup>11</sup> strengthen the influence of independence on audit judgment. In other words, the independence of an auditor will result in the right judgment, with the presence of an audit fee, the auditor will further strengthen his independence so as to<sup>12</sup> produce an increasingly accurate judgment.

This study has a limited sample size and was only conducted in Jakarta. This study only examines two variables related to audit fees as moderators that can affect audit judgment. Further research may look in the broader scope.

Research on the factors that influence audit judgment has been carried out, with varying findings, both consistent and inconsistent, so it can be said to be almost saturated. Further research, besides the need to add variables, it is

advisable to conduct mapping and then conduct a meta-analysis to find which variables have the most substantial influence on auditor judgment.

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1.	the the	Determiner Use (a/an/the/this, etc.)	Correctness
2.	auditor's → auditors, auditor	Incorrect Noun Number	Correctness
3.	auditor's after	Improper Formatting	Correctness
4.	auditors,	Punctuation in Compound/Complex Sentences	Correctness
5.	in accordance with → by, following, per, under	Wordy Sentences	Clarity
6.	The → The	Confused Words	Correctness
7.	really	Wordy Sentences	Clarity
8.	which means	Pronoun Use	Correctness
9.	has a negative effect on → hurts, harms	Wordy Sentences	Clarity
10.	, and	Comma Misuse within Clauses	Correctness
11.	are able to → can	Wordy Sentences	Clarity
12.	so as to → to	Wordy Sentences	Clarity
13.	Permagon → Paragon	Misspelled Words	Correctness
14.	Compexity → Complexity	Misspelled Words	Correctness
15.	). .	Improper Formatting	Correctness
16.	On	Wrong or Missing Prepositions	Correctness
17.	, C	Improper Formatting	Correctness
18.	, and	Comma Misuse within Clauses	Correctness

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19.	, and	Comma Misuse within Clauses	Correctness
20.	<del>Comlexity</del> → Complexity	Misspelled Words	Correctness
21.	<del>non-audit</del> → nonaudit, non-audit	Misspelled Words	Correctness

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