

Ethical Moderation on Framing Relationships, Audit Tenure and Compliance Pressure on Audit Judgment

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Abstract

This study examines and analyzes the impact of framing, audit tenure, and obedience pressure on audit judgment at KAP in South Jakarta, with auditor ethics as a moderating variable. This study's population consists of independent auditors employed by public accounting firms registered with IAPI who reside or work in one of five KAPs in South Jakarta. The sampling method utilized purposive sampling with the following criteria: 1) Senior auditors and 2) Auditors who have worked for more than five years; thus, the total sample size is 80 auditors. This study utilizes primary data collected by distributing questionnaires to all respondents containing multiple statements with four answer options, each of which will be assigned a weighted score (Strongly Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). The collected data will undergo multiple testing phases before being analyzed. The analysis method employs the Structural Equation Model (SEM) and the Smart PLS application to analyze technical data. Our findings indicate that Framing and audit tenure has a positive and statistically significant effect on audit judgment. In contrast, obedience pressure negatively and statistically significantly affects audit judgment. These findings suggest that the greater the auditor's pressure, the less precise or reduced their audit judgment. An auditor subjected to intense obedience pressure from superiors and the entity being audited will tend to behave safely and provide a poor and inaccurate judgment. Auditor ethics can moderate the impact of framing and audit tenure on audit judgment but not the impact of obedience pressure. This indicates that auditor ethics, as a moderating variable, diminishes the effect of obedience pressure on audit judgment. When under pressure from the client or his superiors, an auditor is likelier not to perform some of the necessary auditing procedures.

Keywords: Framing, Tenure Audit, Compliance Pressure, Judgment Audit, Auditor Ethics.

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Introduction

Financial reports are a form of management accounting that may be used to evaluate a company's financial performance over a specific period (Yendrawati & Mukti, 2015). Users of

financial statements require disclosure and accurate and trustworthy presentation of information in financial reports to make decisions regarding the sustainability of an entity. A company's management attempts to give quality financial information by providing accurate data. In knowing the fairness and correctness of a financial report, the services of a third party, especially an auditor, are needed. The Indonesian Institute of Certified Public Accountants (IAPI) has created and approved work standards for the auditor profession; auditors must follow these requirements (Nurjanah & Kartika, 2016).

Currently, there are numerous instances of auditor misconduct have been uncovered. Public Accountant Petrus Mitra Winata breached the general audit assignment constraints by conducting a general audit of PT Muzatek Jaya's financial statements, as was the case with PT Muzatek Jaya. KAP Petrus has committed financial statement auditing fraud. Therefore, legal measures must be enforced, including the freezing of licenses by the Minister of Finance by Decree Number 423/KMK.06/2006 of the Minister of Finance concerning Public Accountant Services, as well as social punishments. The Public Accountant is also prohibited from providing attestation services, including general audits, reviews, performance audits, and special audits, and is prohibited from becoming a partner leader or KAP branch leader but still responsible for the services that have been provided and must comply with the requirements for continuing professional education (Fitriyani, 2013).

Several technical and non-technical elements can impact audit judgment. Framing is one of the aspects that influences the auditor's audit judgment. Perdani (2016) states that decision-makers will respond differently to the same problem if presented differently. Research undertaken by (Haryanto, 2018) demonstrates that framing influences auditors in making audit conclusions. In addition to framing, one of the factors that can influence audit judgment is obedience pressure. When making an audit judgment, the auditor may be subjected to tremendous obedience pressure from superiors and clients, which might alter the audit judgment's outcome (Muslim et al., 2018). The audit results produced by an auditor must be free from the intervention of other parties so that the audit findings may be accounted for by those who need the audit results report.

Professional codes of ethics and auditing standards guide auditors while they carry out their auditing responsibilities, although auditors are frequently under job pressure. The auditor is faced with a problem and hesitates to comply with the superior's request to stray from the public accountant's code of ethics and the applicable auditing standards. The pressure exerted by superiors, or the organization being audited typically causes the auditor to depart from the set norms. This is substantiated by a study undertaken (Praditaningrum & Januarti, 2012), revealing that the obedience pressure variable has a negative and substantial effect on the judgment taken by the auditor. Research demonstrates (Fitriyani, 2013) that the obedience pressure variable affects audit judgment. Meanwhile, research undertaken by (Sofiani, 2014) demonstrates that obedience pressure negatively influences audit judgment.

A tenure audit is one of the elements that can affect audit quality. Individual stress resulting from an imbalance between available work and time influences professional ethics via the auditors' attitudes, values, and behaviors. Long-tenure audits can improve auditor competency since the auditor is more familiar with the client's business, resulting in a more efficient audit process. On the other side, tenure audits may weaken auditor independence as an extended duration creates familiarity between management and auditors (Yanti, 2014).

(Yanti, 2014). The research (Sofiani, 2014) indicated that audit tenure positively affects audit judgment.

This study was inspired by Sofiani's (2014) research objective addressing many elements that influence audit judgment. In contrast to earlier studies, this study adds auditor ethics and framing characteristics as moderating variables. Moderating factors can strengthen or lessen the association between two variables (Sugiyono, 2013). In Sofiani's (2014) study, the respondents were KAP auditors from the Surabaya region, but this study's sample consisted of KAP auditors from the Makassar region. The significance of conducting audit judgment tests stems partly from the fact that KAP audit standards require auditors to utilize their professional judgment when evaluating audit-related problems. The greater the precision of the auditor's audit judgment, the greater the precision of the audit results. In addition, there are still inconsistencies in the research findings about audit judgment in Indonesia, and the findings cannot be applied to the entire country. This is because an auditor's evaluation is subjective and greatly dependent on an individual's perception of a scenario. This study intends to assess the effect of framing, audit tenure, and obedience pressure on audit judgment at KAP in South Jakarta, with auditor ethics serving as a moderating variable. According to the cognitive theory created by Jean Piaget, learning is a process that uses cognitive components, primarily the mind, to detect and comprehend external inputs. This idea focuses on how the process or effort optimizes the rational components of other people's capabilities (AP). Putri et al., 2021).

The agency thesis that Jensen and Meckling first proposed in 1976 views the existence of a link between managers and owners. A contract exists between one party, the owner (principal), and another, the agent, in an agency relationship (Jensen & Meckling, 2019; Syalfia, 2019). According to Yanti (2014), agency theory enables the auditor as a third party to comprehend conflicts of interest between principals and agents. Principals, as investors, cooperate and sign work contracts with agents or company management to invest their resources. It is hoped that management's financial reporting will be free of fraud with an independent auditor. At the same time, it may evaluate agent performance to provide relevant information systems that are valuable for investors and creditors in making rational decisions for investment. McGregor presented two theories on humans: theory X (negative) and theory Y (positive) (positive). Individuals with type X have an external locus of control; they dislike work, strive to avoid it, and avoid responsibility; therefore, they must be coerced or threatened with punishment to fulfill their objectives. In contrast to type X individuals, type Y individuals have an internal locus of control where they like work, can regulate themselves to reach goals, are responsible, and can make inventive decisions, according to McGregor. (Syalfia, 2019).

Auditing is the systematic process of acquiring and assessing evidence connected to assertions regarding economic acts and occurrences to establish the degree of compliance between these assertions and predetermined criteria and communicate the results to interested parties (Yusuf, 2017). In Basic Auditing Concepts, the American Accounting Committee defines auditing as a systematic process that objectively obtains and evaluates evidence related to statements about economic actions or events to assess the degree of conformity between these statements and established criteria and then communicates the results to interested parties. relevant parties (Yuliyana & Waluyo, 2018).

Judgment forms ideas, views, and thoughts on objects, events, circumstances, and occurrences. Judgment foretells future or future-occurring events (PA). Putri & Laksito, 2013). According to Praditaningrum (2012), audit judgment is the auditor's judgment or perspective in responding to information that influences the documentation of evidence and the creation of an opinion on the financial statements of an entity. Framing presents a reality in which the truth about an event is not entirely ignored but is discreetly deflected by emphasizing parts. According to Perdani (2016), framing is a strategy for conveying knowledge about something in a particular way, such that the audience responds based on how the information is communicated.

Audit tenure refers to the uninterrupted length of audit assignment between the auditor (Public Accounting Firm) and the firm being audited without the auditor being replaced. According to Eyenubo (2017), audit tenure is the years a firm has maintained a client relationship. A tenure audit is a performance-influencing element. Audit tenure is a condition under which the auditor may be granted a time limit for conducting audits. The auditor cannot prevent this, particularly as the KAP becomes more competitive. Because it pertains to audit fees that the client must pay, KAP must be able to allocate time effectively. If the KAP cannot commit time, the process will take longer, and the impact on audit costs will be more significant. This will prompt the client to select a different KAP capable of doing the audit task efficiently and adequately (AP Putri et al., 2021). Obedience pressure is a form of social pressure that arises when individuals receive direct directives from other actors (Pratiwi, 2020). According to the obedience theory, those in positions of authority can affect the behavior of others through the instructions they issue. Pebriyantika (2021) asserts that auditors will feel pushed to comply when they receive orders from superiors or clients to do what they want, even if it is against their professional norms and ethics. Loss of professionalism, public trust, and social credibility can also result from pressure from superiors and audited entities.

Framing presents a reality in which the truth about an event is not entirely ignored but is discreetly deflected by emphasizing particular parts. In prospect theory, it is explained that decision-makers framing might influence their choices. The format of framing can be both favorable and bad. Under negative framing conditions, decision-makers are more likely to take risks, whereas, under positive framing situations, they will be more cautious and avoid dangers. An audit judgment is a decision made by the auditor to form an opinion regarding the results of past audits based on the available data. At each audit stage, the auditor renders a judgment that will later be considered when rendering an opinion on the fairness of the audited financial statements. An auditor must obtain information from various parties to form an audit opinion. How information is given to the auditor can influence the auditor's decision or judgment. According to studies (Perdani & Waluyo, 2016), framing substantially impacts audit judgment.

H₁: Framing has a positive and significant effect on audit judgment.

Audit tenure refers to the uninterrupted length of audit assignment between the auditor (Public Accounting Firm) and the firm being audited without the auditor being replaced. Long-tenure audits can boost the auditor's competence since the auditor becomes more

acquainted with the client's business, making the audit process more efficient. On the other hand, tenure audits may jeopardize auditors' independence due to the tight relationship between management and auditors over time (Yanti, 2014). According to a study (Sofiani, 2014; Syalfia, 2019), audit tenure influences audit judgment positively.

H₂: Tenure audit has a positive and significant effect on audit judgment.

Under pressure, one is unable to work as freely as wanted. When auditors face the difficulty of adopting audit ethics, they encounter obedience pressure. This obedience pressure results from a disparity in expectations between the entity being audited and the auditor, which has spawned a distinct conflict for the auditor. To attain the organization's objectives, a person will be compelled by obedience pressure to carry out tasks as directed by superiors. Regardless of whether the order or pressure violates standards, the organization will continue to pursue its aims, even if it means leading or influencing the auditor's behavior to violate work professionalism so that fraud cannot be uncovered. The client's desire to obtain an unqualified opinion on the results of an audit conducted by the auditor without taking into account the evidence already received by the auditor will cause the auditor to behave not independently or deviate from the applicable standards by manipulating the information evidence received so that the audit judgment is rendered irrelevant. According to the study's findings (Sari & Ruhayat, 2017; Yusuf, 2017), compliance pressure negatively impacts audit judgment.

H₃: Compliance pressure has a negative and significant effect on audit judgment.

Framing relates to how information is communicated. To carry out auditing assignments, the auditor needs information from various parties as material for forming an Audit Opinion. The outcome of the audit job is contingent upon the audit judgment. Consequently, audit judgment is exercised at every stage of audit execution, including engagement acceptance, planning, testing, and reporting. Expertise obtained via auditing experience is necessary for an auditor's ability to make judgments. A quality audit will result from the exercise of discretion. A quality audit is essential for the accounting profession to fulfill its responsibilities to investors, the public, the government, and other parties who rely on the credibility of audited financial reports by upholding high ethical standards. The study's findings (Pratama, 2020; Yuliyana & Waluyo, 2018) indicate that framing positively affects audit judgment, and research findings (PA Putri & Laksito, 2013) indicate that auditor ethics influence the quality of audit judgment.

H₄: Auditor ethics strengthen the effect of framing on audit judgment.

Long-tenure audits can boost the auditor's competence since the auditor becomes more acquainted with the client's business, making the audit process more efficient. On the other hand, tenure audits may jeopardize the auditor's independence, as an extended period encourages a close relationship between management and auditors. An auditor must consider the code of ethics when making audit judgments because the code of ethics is necessary for

public confidence in the quality of services provided by the accounting profession. The results of a study (Syalfia, 2019) indicate that audit tenure positively impacts audit judgment, while other research (Anisma & Handani, 2014) indicates that ethics significantly impact audit judgment.

H₅: Auditor ethics strengthen the effect of audit tenure on audit judgment.

Superiors or clients can exert pressure that induces obedience. The customer may pressure the auditor to violate the accountant's professional standards in an audit. Auditors have a problematic situation when compelled to fulfill the client's wishes. On the other hand, the auditor's acts as a reference for their job may breach professional norms. An auditor can withstand client pressure depending on economic agreements, specialized settings, and behavior, including professional ethics. In carrying out their responsibilities, the auditor must operate with integrity and decisiveness and without the pretensions of acting reasonably, without pressure or requests from certain parties to serve his interests. According to the study's findings (Sari & Ruhayat, 2017), obedience pressure has a detrimental influence on audit judgment, but research (Anisma & Handani, 2014) indicates that ethics has a substantial effect on audit judgment.

H₆: Auditor ethics strengthens the effect of obedience pressure on audit judgment.

Research Design and Method

This type of research is quantitative research with a survey approach. The population in this study were all independent auditors working in public accounting firms registered with IAPI and working at KAP South Jakarta with a total of 5 KAPs. The sampling technique uses a purposive sampling technique with criteria for Senior auditors, Auditors who have worked for more than five years, so the total sample is 80 auditors. This study used primary data collected by distributing questionnaires to all respondents filled in with several statements with four answer options that would be weighted with a score such as answers (Strongly Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). The collected data will be analyzed through several stages of testing. The analytical method uses data analysis techniques using the Structural Equation Model (SEM) using the Smart PLS application.

Table 1. Operationalization of Variables and Measurements

Variable	Code	Indicator	Reference
Framing	X1.1	Positive Framing	(Perdani & Waluyo, 2016)
	X1.2	Negative Framing	
Audit Tenure	X2.1	Length of work	(Syalfia, 2019; Yanti, 2014)
	X2.2	Frequency of inspection work that has been carried out	
	X2.3	Length of client audit	
Compliance Pressure	X3.1	Compliance pressure from the client	(Nirmala & Latrini, 2017)
	X3.2	Obedience Pressure from Superiors	
Auditor Ethics	X4.1	Personality	(Anisma & Handani, 2014; Nurjanah &
	X4.2	Professional Skills	

	X4.3	Responsibility	Kartika, 2016; Sitio, 2018)
	X4.4	Implementation of the code of ethics	
	X4.5	Interpretation and refinement of the code of ethics	
Audit Judgment	Y1.1	Judgment regarding audit sample selection	(Irawati & Solikhah, 2018; Rashid & Ghazi, 2021)
	Y1.2	Judgment regarding confirmation letter	
	Y1.3	Judgment regarding a material misstatement	

Results and Discussion

Statistical Result

Respondents in this study were auditors registered with KAP South Jakarta, totaling 80 people. Table 2 shows an overview of the identity of the respondents consisting of gender, age, and level of education.

Table 2. Characteristics of Respondents

Variable	Criteria	n	%
Gender	Man	48	60%
	Woman	32	40%
Age	< 25 Year	8	10%
	> 25 Year	72	90%
	Bachelor	64	80%
	Masters	14	17,5%
	Doctor	2	2,5%

Based on table 2, of the 80 respondents who were auditors from KAP in South Jakarta consisting of 48 auditors, or 60%, were male. At the same time, 32 were female auditors, or 40%, with an age distribution of <25 years, as many as eight people, and Another 72 were >25 years old. Based on education level, the respondents in this study had 64 bachelor's degrees, 14 master's degrees, and two doctoral degrees out of the total respondents. The first stage in analyzing the research data is descriptive statistical analysis. Descriptive analysis is generally related to data collection and summarization. It describes the characteristics of the data used in research, such as the amount of data, the average value, the standard deviation of the Framing variable, Audit Tenure, Compliance Pressure, Auditor Ethics, and Audit Judgment.

Table 3. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
X1	80	2.00	3.17	2.5167	.32203
X2	80	2.29	3.71	3.2286	.34359
X3	80	1.67	3.78	2.5194	.45805
X4	80	2.40	4.00	3.2450	.44947
Y	80	1.80	3.50	2.7500	.42907
Valid N (listwise)	80				

Source: Processed primary data, 2022

Table 3 shows that the lowest value of the total score of respondents' answers for the framing variable is 2.00, and the highest value is 3.17. The average value of the total score of respondents' answers is 2.5167. The standard deviation is 0.32203; this means that there is a difference in framing studied with an average value of 0.32203. The lowest value of the total score of respondents' answers for the tenure audit variable is 2.29; the highest value is 3.17. The average value of the total score of respondents' answers is 3.2286. The standard deviation is 0.34359; this means that there is a difference in tenure audits studied with an average value of 0.34359. The lowest score of respondents' answers for the obedience pressure variable was 1.67; the highest value was 3.78. The average value of the total score of respondents' answers is 2.5194. The standard deviation is 0.45806; this means a difference in the observed obedience pressure to the average value of 0.45806. The lowest score of respondents' answers for the auditor ethics variable is 2.40; the highest value is 4.00. The average value of the total score of respondents' answers is 3.2450. The standard deviation is 0.44947; this means a difference in the ethics of the auditors studied with an average value of 0.44947. The lowest value of the total score of respondents' answers for the audit judgment variable is 1.80; the highest score is 3.50. The average value of the total score of respondents' answers is 2.7500. The standard deviation is 0.42907; this means that there is a difference in audit judgment being studied with an average value of 0.42907.

The results of the outer model test in table 4 show that all the instruments used in this study have fulfilled the outer model testing requirements.

Table 4. Outer Model Testing Results

Variable	Instrument	r-calculated	Cronbach Alpha	AVE	Result
Framing	F1	0.761	0.702	0.697	Valid dan Reliable
	F2	0.744			
	F3	0.738			
	F4	0.843			
	F5	0.708			
	F6	0.688			
Audit Tenure	AT1	0.705	0.786	0.823	Valid dan Reliable
	AT2	0.746			
	AT3	0.756			
	AT4	0.723			
	AT5	0.739			
	AT6	0.752			
	AT7	0.795			
Compliance Pressure	PO1	0.737	0.707	0.822	Valid dan Reliable
	PO2	0.713			
	PO3	0.810			
	PO4	0.821			
	PO5	0.859			
	PO6	0.780			
	PO7	0.760			
	PO8	0.780			
	PO9	0.847			
Auditor Ethics	AE1	0.774	0.759	0.716	Valid dan Reliable
	AE2	0.702			

	AE3	0.778			
	AE4	0.860			
	AE5	0.884			
Audit Judgment	AJ1	0.761	0.788	0.785	Valid dan Reliable
	AJ2	0.768			
	AJ3	0.769			
	AJ4	0.748			
	AJ5	0.760			
	AJ6	0.753			
	AJ7	0.683			
	AJ8	0.721			
	AJ9	0.697			
	AJ10	0.789			

Source: Processed primary data, 2022

Table 4 shows that all loading indicators of the three Partial Least Square (PLS) criteria are above 0.65, and the average variance extracted exceeds 0.5. The composite reliability and Cronbach alpha results show that each variable's value is above the value of 0.70, meaning that all variable instruments are reliable.

Table 5. Coefficient of Determination (R-Square)

Construct	R-Square
Audit Judgment	0.576
Auditor Ethics	0.483

Source: Processed primary data, 2022

The inner model (inner relation, structural model, and substantive theory) describes the R-square for the latent dependent variable. The results of testing the coefficient of determination from the display of table 5 show the R-Square value for the Ethical Audit variable of 0.483, which means that it is included in the moderate and strong categories. The Ethical Audit R-square value of 0.483 or 48.30% indicates that the framing and audit tenure can explain the Ethical Audit variable and pressure of obedience variables of 48.30%. The remaining 51.70% can be explained by other variables do not present in this research. The R-square value of audit judgment is 0.576 or 57.60%; this indicates that the variable audit judgment can be explained by the variables framing, audit tenure, the pressure of obedience, and audit ethics by 57.60%. The remaining 42.40% can be explained by other variables not found in this study.

Data analysis in this study was carried out using the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS program. Figure 1 below presents the full model SEM test results using PLS.

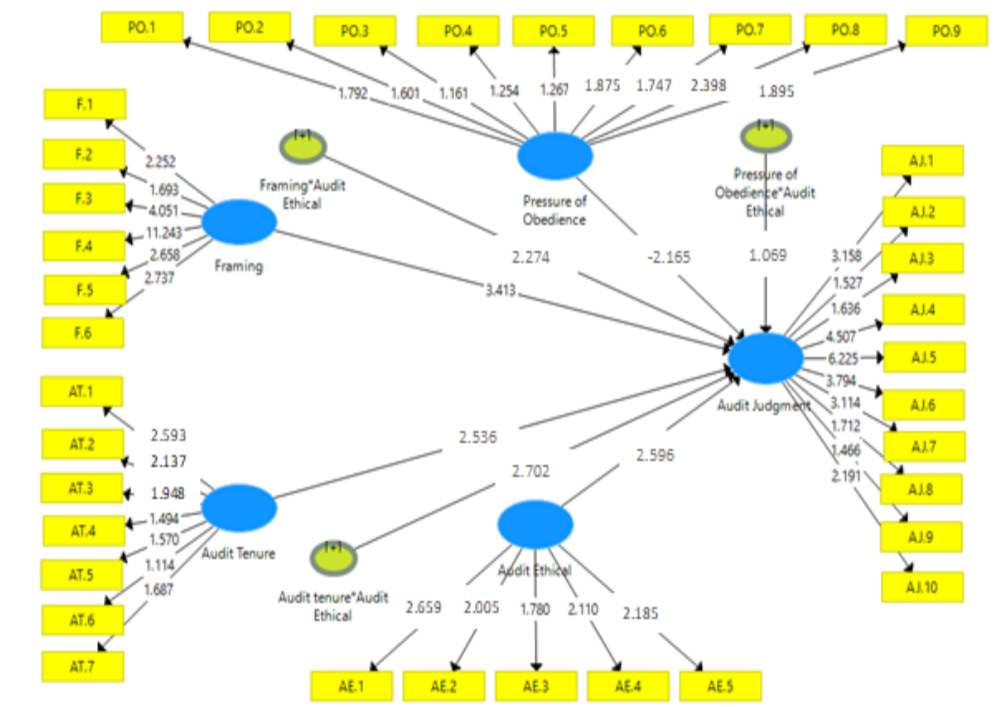


Figure 1. SEM Full Model Test Using Smart PLS

Sumber: Output PLS, 2022

Testing the proposed hypothesis is carried out by testing the structural model (inner model) by looking at the path coefficients, which show the parameter coefficients and statistical significance values of t, as seen in table 6.

Table 6. Hypothesis Testing Results

Hypothesis	B	t- Statistics	p-Values	Info
First Hypothesis	.667	3.413	0.002	Accepted
Second Hypothesis	.442	2.536	0.011	Accepted
Third Hypothesis	-.197	-2.165	0.017	Accepted
Fourth Hypothesis	.157	2.274	0.014	Accepted
Fifth Hypothesis	.250	2.702	0.009	Accepted
Sixth Hypothesis	.084	1.069	0.548	Rejected

Source: Processed primary data, 2022

The results of the path coefficient analysis in table 6 show that the framing variable has a significant level of 0.002, which is less than 0.05. This means that H1 is accepted so that it can be said that framing has a positive and significant effect on audit judgment. A tenure audit has a significant level of 0.011, less than 0.05. This means that H2 is accepted so that it can be said that audit tenure has a positive and significant effect on audit judgment. The pressure of Obedience has a significant level of 0.017, less than 0.05. This means that H3 is accepted, so it can be said that the pressure of obedience has a negative and significant effect on audit judgment. The role of moderation in ethical auditing on the relationship between framing and audit judgment variables has a significant level of 0.014, which is less than 0.05. This means

that H4 is accepted so that it can be said that an ethical audit can moderate the effect of framing on audit judgment. The role of ethical audit moderation in the relationship between audit tenure and audit judgment has a significant level of 0.009, which is less than 0.05. This means that H5 is accepted so that it can be said that ethical audits can moderate the effect of audit tenure on audit judgment. The moderation role of ethical auditing in the relationship between the pressure of obedience and audit judgment variables has a significant level of 0.548, which is greater than 0.05. This means that H6 is rejected, so it can be said that ethical auditing cannot moderate the effect of the pressure of obedience on audit judgment.

Discussion

The results of the first hypothesis test for framing indicate that framing has a positive and statistically significant effect on audit judgment; hence, the first hypothesis is accepted. This suggests that the effect of framing on audit judgment is proportional to its quality. Audit judgment is the auditor's response to information that influences the documenting of evidence and decision-making on the financial information received. In each phase of the audit, the auditor makes audit judgments that will eventually be considered in forming an opinion on the fairness of the audited financial statements. To make an audit determination, the auditor needs information from numerous parties to conduct the audit. How information is given to the auditor can influence the auditor's decision or judgment. This research is based on cognitive theory; an auditor will combine his audit experience with his existing knowledge. Understanding and learning about the information communicated enhance the auditor's expertise, including audit knowledge and the auditor's capacity to make audit judgments. The findings of this study are consistent with prior research (Kurniawan, 2020) that indicated that framing favorably influences audit judgment. An auditor who is auditing a financial statement and is required to make an audit judgment regarding whether the financial statement is fair must gather sufficient evidence and information to be used as a basis for making the audit judgment. Often, the information obtained by the auditor is highly susceptible to manipulation by other parties, so an auditor must have a high level of skepticism and not readily believe the information obtained from other parties.

The results of the second test of hypotheses indicate that audit tenure considerably impacts audit judgment; the processed primary data corroborate this; hence, the second hypothesis is accepted. This indicates that an increase in audit duration will result in a rise in audit judgment. The high correlation between audit tenure and audit judgment suggests that audit tenure strongly correlates with audit judgment. Audit duration is proportional to audit fees that the client must pay; therefore, the KAP must be able to distribute time effectively, as it is proportional to the client's payments. If the KAP cannot allot time, increasing duration, audit fees will also increase significantly. This will prompt the customer to select an alternative KAP capable of completing the auditing task correctly and efficiently. Long-tenure audits can improve auditor competency since auditors are more familiar with the client's business, resulting in a more efficient audit process. The more time allocated for an audit, the greater the number of transactions that may be tested, resulting in a more accurate audit judgment. This study is founded on cognitive theory, according to which an auditor's judgment is based on experience and knowledge of audit tasks. A long-standing relationship

between the auditor and the customer will allow the auditor to become more acquainted with the client's business. This is consistent with the findings of Sofiani (2014), who discovered that audit tenure strongly influences audit judgment. It specifies that audit duration is tied to audit fees that the client must pay; thus, if the KAP cannot assign time, resulting in a lengthier audit, audit fees would increase proportionally. This will prompt the customer to select another KAP capable of completing the audit task successfully and efficiently. The longer the auditor allows, the more transactions can be tested, allowing the auditor to complete his audit tasks accurately.

The results of the third hypothesis test indicate that compliance pressure has a negative and statistically significant influence on audit judgment; hence, the third hypothesis is supported. This indicates that the greater the obedience pressure an auditor experiences, the less exact or reduced the audit judgment is likely to be. An auditor subjected to high obedience pressure from superiors and the business being audited will have the propensity to store behavior and make poor and improper conclusions. Obedience pressure received by the auditor when performing his audit duties from both clients and superiors frequently affects the auditor's professionalism, whether he must comply with orders from clients or superiors in order to maintain good relationships and violate professional and ethical standards or must disobey orders from clients or superiors and adhere to professional, ethical standards at the risk of deteriorating relationships. When offering a judgment on the accuracy of financial figures, the auditor's obedience pressure will also play a role. There are still very few auditors who risk being fired and losing clients because of conflicting special orders and client requests that depart from professional standards. Consequently, the auditor's judgment will be increasingly imprecise as pressure increases. This research is based on McGregor's X and Y hypothesis; a person under pressure from superiors or the studied entity tends to fall into type X, where they take the safe route and behave dysfunctionally. They have not been able to act autonomously and continue to remain fearful, so they pick a risk-free way. This will necessitate assistance for the auditor to make a sound decision. The results of this study are consistent with research conducted by (Anisma & Handani, 2014; Fitriyani, 2013), which suggests that obedience pressure has a negative and significant effect on audit judgment, but not with research conducted by (Nirmala & Latrini, 2017), which suggests that obedience pressure does not impact audit judgment quality. The auditor will be prompted and motivated by the pressure to conduct an audit that does not rely less on audit materiality and can potentially commit audit work irregularities.

The results of the fourth hypothesis test reveal that auditor ethics can moderate the influence of framing on audit judgment, hence supporting the fourth hypothesis. Thus, the presence of auditor ethics as a moderating variable amplifies the impact of framing on audit judgment. A highly ethical auditor is more likely to deliver favorable audit judgment information. To produce an audit opinion, the auditor must have access to all information and evidence pertinent to the audit assignment. Information collected from third parties and communicated to the auditor in a particular manner can influence the auditor's audit judgment. In practice, public accountants must exhibit accountability to clients and management in a consistent manner. The state must comply with applicable laws and regulations and not

demean the profession in the sense that IAPI refers to actions that do not discredit the public accounting profession, such as making exaggerated claims about the professional services that can be rendered or making comparisons to the work of other practitioners that are not supported by evidence. Agency Theory conducted this research to reduce or decrease management fraud and improve the reliability of financial reports; an independent auditor is required. If the auditor discovers confidential information, he must refrain from utilizing it, respect it, and not misuse it; how the auditor communicates his information affects the audit judgment. According to a study (Perdani & Waluyo, 2016), an auditor conducting an audit assignment requires information from several stakeholders to generate an Audit Opinion. Before forming an Audit Opinion, the auditor must review all information received from multiple parties because how information is communicated might influence the auditor's opinion. Sitio (2018) found that the more the auditor understands the code of ethics, the better the audit judgments. To maintain professional ethics, experienced auditors will make ethical judgments. An experienced auditor will uphold professional ethics to win the public's and clients' confidence that the auditor at the Makassar City Public Accounting Firm can be trusted and has expertise.

The results of the fifth hypothesis reveal that auditor ethics can moderate the effect of audit experience on audit judgment; therefore, the fifth hypothesis is supported. This indicates that auditor ethics as a moderating variable enhances the relationship between audit tenure and audit judgment. Compliance with the auditor's ethical rules for each assignment makes it easier and more organized for the auditor to carry out the assignment, making it easier and more regular for the auditor to conduct audit operations, hence minimizing the danger of a decline in audit quality. Long-tenure audits can improve auditor competency since the auditor is more familiar with the client's business, resulting in a more efficient audit process. On the other hand, audit tenure may compromise the auditor's independence if it promotes a close relationship with management. An auditor must consider the code of ethics while making audit judgments because the code of ethics is a prerequisite for the accounting profession to maintain public confidence in the quality of its services. According to this study's Agency Theory, a third party, especially an independent auditor, is required to reduce or decrease fraud perpetrated by management and to improve the reliability of financial reports produced by management. For any fraud that occurs, the auditor must be able to act correctly and firmly to report such fraud. According to research (Sitio, 2018), professional ethics strongly affect audit judgment. Professional Ethics pertains to how the auditor conforms with the auditor's or public accountant's professional standards (SPAP). The professional code of ethics is one of the efforts of a professional association to preserve the integrity of the profession so that it can withstand internal and external pressures. According to research (Sofiani, 2014), audit tenure strongly influences audit judgment. It specifies that audit duration is tied to audit fees that the client must pay; thus, if the KAP cannot assign time, resulting in a lengthier audit, audit fees would increase proportionally. This will prompt the customer to select an alternative KAP capable of completing the auditing task correctly and efficiently. The more time the auditor provides, the more transactions can be tested so that he can accurately complete his audit responsibilities.

The results of the sixth hypothesis test indicate that auditor ethics cannot mitigate the effect of obedience pressure on audit judgment, thus rejecting the sixth hypothesis. This indicates that auditor ethics as a moderating variable diminishes the impact of obedience pressure on audit judgment. When under pressure from a client or a superior, an auditor avoids doing some of the necessary audit processes. Giving an unqualified opinion without sufficient evidence might transition from audit standard concerns (mainly reporting standard issues) to ethical code issues (independence and conflict of interest) (independence and conflict of interest). Compliance with the entity's requirements constitutes a breach of the standards. Differential expectations between the entity being examined and the auditor are the causes of obedience pressure. When there are disparities in expectations, the entity being audited will exert pressure on the auditors to align their expectations. Then, a disagreement develops between the auditor and the examined entity. When the quarrel developed, supervisors exerted pressure. This higher pressure is a directive to adhere to the specified standard. In such circumstances, the auditor must obey superiors and adhere to predetermined criteria. According to McGregor's X and Y theories in Praditaningrum (2012), there are two types of human perspectives: X and Y. If included in type X, auditors subject to obedience pressure can make erroneous conclusions. Therefore, he tends to make dysfunctional decisions when he is under obedience pressure. Milgram (1974) proposed the paradigm of obedience to authority in a prior study (Eyenubo et al., 2017); in theory, it states that subordinates who experience obedience from superiors will undergo psychological transformations from autonomous to agent-like conduct. The auditor will be under pressure to complete their responsibilities; therefore, they will no longer act independently. Research (Nirmala & Latrini, 2017) indicates that obedience pressure has little effect on audit judgment quality. In response to pressure, an auditor will typically disobey and disregard directives from superiors or clients, straying from his or her professional norms. Auditors who comprehend the goal of their performance results will be able to maintain self-control and avoid deviating from their conduct and integrating difficulties, despite facing obedience pressure from their superiors and clients.

Conclusions

Framing and audit tenure have a considerable beneficial effect on audit judgment, whereas obedience pressure has a significant detrimental impact. These findings show that the auditor's audit judgment becomes less precise or inaccurate as pressure increases. An auditor subjected to high obedience pressure from superiors and the business being audited will have the propensity to store behavior and make poor and improper conclusions. Auditor ethics can mitigate the impact of framing and audit tenure on audit judgment but not the impact of obedience pressure. This indicates that auditor ethics as a moderating variable diminishes the impact of obedience pressure on audit judgment. When under pressure from a client or a superior, an auditor avoids doing some of the necessary audit processes.

Future research should include several new variables in addition to those included in this study to comprehend better the aspects that can influence audit judgment, as there are still more variables that can influence audit judgment. The subsequent study must distribute surveys at the appropriate time because, at the end and beginning of the year, auditors are

preoccupied with their obligations and hence less likely to respond to questions. For future studies, it is suggested that interview techniques or direct observation of respondents be employed so that respondents' responses may be controlled and there is no prejudice or misconception on the part of respondents regarding the research tools used.

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