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Enhancing Audit Judgment: The Role of Auditor Experience in Moderating Task Complexity and Time Budget Pressure

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Abstract

An Auditor Experience in moderating the influence of Task Complexity and Time Budget Pressure on Audit Judgment is aimed to be investigated by this study. The sample comprises 30 respondents who are auditors at the Office of the Inspectorate of Makassar City. A quantitative approach is employed in this research. Data collection method involves primary data sources, gathered through questionnaires, which will be tested using SEM PLS encompassing Inner Model and Outer Model. The findings of this research are expected to serve as a reference for Audit Judgment and its influencing factors. The results indicate that Task Complexity significantly affects Audit Judgment, implying that the complexity of tasks assigned to auditors has a notable influence on their judgment during the audit process. Similarly, Time Budget Pressure is found to significantly influence Audit Judgment, suggesting that the pressure to complete tasks within a specific time frame impacts auditor judgment. Furthermore, the study reveals that Auditor Experience plays a significant moderating role in the relationship between Task Complexity and Audit Judgment. This implies that the level of experience of auditors can mitigate or exacerbate the effect of task complexity on their judgment. However, Time Budget Pressure does not significantly moderate the relationship between Time Budget Pressure and Audit Judgment, suggesting that other factors may be at play in determining how time constraints affect auditor judgment. Overall, these findings contribute to our understanding of the factors influencing Audit Judgment and highlight the importance of Auditor Experience in moderating the impact of task complexity on auditor judgment. They also underscore the need for auditors and auditing firms to consider the role of experience in managing task complexity effectively during the audit process, ultimately enhancing the quality and reliability of audit judgments.

I. INTRODUCTION

The role of auditors in companies is typically carried out by the internal audit team of the company and external auditors, namely independent auditors or Public Accounting Firms (KAP) registered with the OJK. In contrast, government auditors' roles in Indonesia are also divided into two categories: internal auditors and external auditors. Government External Auditors are conducted by the Supreme Audit Agency (BPK) as stipulated in Article 23E, paragraph (1) of the 1945 Constitution which states "To examine the management and responsibility regarding state finances, there is one independent and impartial Supreme Audit Agency." Paragraph (2) The results of the state financial examination are submitted to the People's Representative Council, Regional Representative Council, and Regional People's Representative Council, according to their authority. The Supreme Audit Agency is a body that is not subject to the government, thus it is expected to be independent. Meanwhile, Government Internal Auditors or better known as Government Functional Supervisory Apparatus (APFP) or also known as Inter-Governmental Supervisory Apparatus (APIP) are conducted by the Financial and Development Supervisory Agency (BPKP), Inspectorate General of the Ministry of Finance, and Regional Inspectorates.
Inspectorates are one of the units that oversee local governments, with similar responsibilities to internal auditors. Thus, inspectorates play a crucial role in ensuring transparency and accountability in regional financial management. The implementation of internal audits carried out by city or district inspectorates is regulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System, as one of the Government Internal Supervisory Apparatus (APIP) directly accountable to the mayor or regent. Government Regulation Number 12 of 2017 Article 10 paragraph (1) letter (b) mentions that oversight tasks are the responsibility of inspectorates.

The position of regional inspectorates allows them to oversee the detailed use of state or regional finances to prevent illegal acts, corruption, and fraud. However, their implementation still faces significant challenges related to independence, organizational capacity, organizational capability, and professionalism. Based on observations by the Indonesia Corruption Watch (ICW), throughout 2021 there were 1,282 cases of corruption prosecuted, involving a total of 1,404 defendants. This figure represents the number of cases prosecuted at all levels of the judiciary, including at the Review level. Despite the pandemic conditions, the number of corruption cases prosecuted in 2021 increased significantly compared to previous years. The increase in cases has also occurred since the beginning of the pandemic in 2020, as seen in the graph (www.databookskatadata.co.id). Out of 1,404 defendants in corruption cases last year, only 12 were charged with Money Laundering (TPPU) offenses. Meanwhile, the majority of other defendants were charged with offenses related to state financial losses or bribery. According to the ICW, this phenomenon indicates that law enforcement agencies have not yet used asset forfeiture approaches for corruption defendants.

The above phenomenon also indicates a lack of oversight of state finances, resulting in numerous financial crimes in regional governments. This illustrates the performance of regional inspectorates as Regional Financial Supervisory Agencies, where the oversight results are submitted to the BPK, resulting in the BPK giving an unqualified opinion, yet the corruption figures also increase in regional governments. A good opinion should ideally reflect an improvement in the financial condition of the region.

During the COVID-19 pandemic era, many activities were hindered, potentially leading to errors in financial reporting. As a result of the pandemic, the government implemented Large-Scale Social Restrictions (PSBB), which impacted access and travel restrictions that could affect the acquisition of audit evidence (Fauziah et al., 2021). In such conditions, auditors were required to modify audit reports considering several principles outlined in SA 700 (Forming an Opinion and Reporting on Financial Statements), SA 705 (Modifications to the Opinion in the Independent Auditor's Report), and SA 706 (Emphasis of Matter and Other Matter Paragraphs), as well as modify the Auditors' Report in accordance with SA 570 on Going Concern (Fatmasari, May 18, 2020, setjen.kemenkeu.go.id).

Auditors had to maintain sufficient and appropriate audit evidence to support their audit opinion during the pandemic. The necessary response from an auditor was to modify appropriate audit procedures. To ensure the quality of the audit opinion, judgment was necessary, as the auditor's judgment would determine the quality of the audit results. Auditing based on ideas and methods is the essence of audit logic principles. Hence, assessment in auditing is an essential and inseparable process (Parwatha et al., 2017). This indicates that the documentation of evidence and auditor's decisions on the issued opinion are influenced by audit considerations (Anton & William, 2019). The sustainability of a company can be affected by audit judgment results, but the limitations posed by the COVID-19 pandemic required auditors to adhere to audit standards and health protocols.
According to Mulyadi (2012), audit judgment refers to the auditor's policy in determining opinions regarding the results of their audit, which involves forming an idea, opinion, or estimate about an object, event, status, or other types of events. It refers to the cognitive aspects of decision-making processes and reflects changes in evaluations, opinions, and attitudes. The formation of judgment is influenced by several factors, both technical and non-technical. This audit assessment is necessary because audits are fundamentally based on samples, where not all data needs to be questioned and examined. The ability to assess and conclude must be accurate. Essentially, an assessment is relative (results differ depending on the perspective and circumstances at the time).

Arens et al. (2012) define audit judgment as a personal consideration or perspective of the auditor in responding to information related to the responsibilities and audit risks they face, which affects the auditor's final opinion on the financial statements of an entity or other types, referring to the formation of ideas or estimates about objects, events, conditions, or other types of phenomena or personal considerations. A prudent auditor sets standards based on facts and also documents those facts, considering accounting treatment options. Audit judgment can be concluded as an auditor's perspective in evaluating financial statements influenced by certain factors or insufficient information, requiring further action through the auditor's consideration. Audit judgment has been extensively studied to identify influencing factors and its involvement in determining audit opinions. Fundamentally, there are two factors influencing audit judgment: technical factors such as scope limitations and time budget pressure, and non-technical factors such as gender, compliance pressure, task complexity, knowledge, auditor experience, and others (Lestari, 2015). In this study, the researcher focuses on examining the influence of variables such as time budget pressure, task complexity, and auditor experience on the variable of audit judgment.

Research conducted by Amalya (2019) found that task complexity and auditor experience

significantly influence audit judgment. This indicates that the higher the task complexity and auditor experience, the better the audit judgment issued by the auditor. Task complexity refers to the level of difficulty and variation in work, especially in terms of mental and psychological pressure on the individual performing the task (Achmad, 2011). In contrast, research by Tielman (2012) found that task complexity and auditor experience variables do not significantly affect audit judgment. This could occur due to differences in samples or differences in research time and period. In other words, the task complexity faced by an auditor will increase their experience and knowledge. Inexperienced auditors have a significantly higher error rate compared to those with experience (Fitriana, 2014). Auditor experience is the accumulation of all acquired through interactions (Mulyadi, 2010). The more experience an auditor has, the fewer errors may occur in providing audit judgments (Asih, 2006).

In addition to the factors of task complexity and auditor experience, audit judgment is also influenced by time budget pressure. According to Susanto (2020), Time budget pressure is the condition where auditors are required to efficiently allocate allocated resources, especially the allocated time budget. Time Budget Pressure is a form of pressure that arises from limitations on resources to perform and complete audit tasks, where auditors are required to be efficient in time budgeting. Limited resources for various situations, including profitability issues, personnel limitations, and cost constraints. Research by Putri et al. (2017) found that time budget pressure positively influences audit judgment. With high time budget pressure, the quality of judgment is not compromised. Proper implementation of Time Budget Pressure can provide very efficient benefits for scheduling staff, serving as a guide in performing important tasks in various audit areas, and helping audit staff achieve effective and efficient performance. The presence of time pressure forces auditors to complete tasks as quickly as possible according to the set time budget. The implementation of audit procedures like this will certainly not yield the same results if audit procedures are conducted without time pressure.

The differences between this study and the research conducted by Amalya (2019) are as follows: (1) Research location: the study conducted by Amalya (2019) was carried out at the Supreme Audit Agency (BPK) Representative Office of the Riau Islands Province, while this study was conducted at the Inspectorate of the City of Makassar; (2) Research variables: the independent variables in the study by Amalya (2019) consisted of task complexity, auditor experience, and self-efficacy, whereas the independent variables in this study consisted of task complexity, auditor experience, and time budget pressure. Based on the above description, the researcher is interested in re-examining the influence of task complexity, time budget pressure, and auditor experience on audit judgment with the title "The Influence of Task Complexity, Time Budget Pressure, and Auditor Experience on Audit Judgment During the Covid-19 Pandemic at the Inspectorate of the City of Makassar".

II. LITERATURE STUDY*Agency* Theory

Audit *Judgement*

Time Budget PressureAuditor's Experience

This study adopts a descriptive-causal research design coupled with a quantitative methodology. Descriptive research serves to gather information about existing phenomena, portraying them in their current state without aiming to draw overarching conclusions or generalizations (Hikmawati,

2017). Meanwhile, causal research, as defined by Sugiyono (2021), delves into cause-and-effect relationships where independent variables (exogenous) influence dependent variables (endogenous). Moreover, employing PLS-SEM with SmartPLS v.3.2.9 software, the research analyzes data by evaluating model measurement outcomes, assessing structural models, and testing hypotheses using non-parametric bootstrapping techniques to scrutinize the influence among constructs or variables (Ghozali, 2021).

III. RESULT AND DISCUSSION

First Order Confirmatory Factor Analysis Test

First order construct testing where the test will go through 1 level, the analysis is carried out from the latent construct to its indicators.

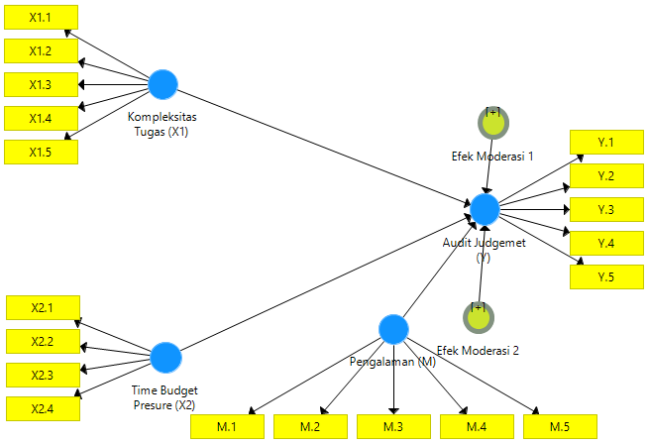

FIGURE 1 FIRST ORDER CONFIRMATORY FACTOR ANALYSIS

From the figure it can be seen that the first order construct Task Complexity (X1) is measured by indicators X1.1 - X1.5. First order construct Time Budget Presure (X2) measured by indicators X2.1 - X2.4. First order construct Audit Judgement with indicators Y.1 - Y.5, and first order construct Experience measured by indicators M.1 - M.5.

Structural Equation Model (SEM) test

The main analysis method in this study was carried out with the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS 3.0 program. The following figure presents the results of Full Model SEM testing using PLS as follows:

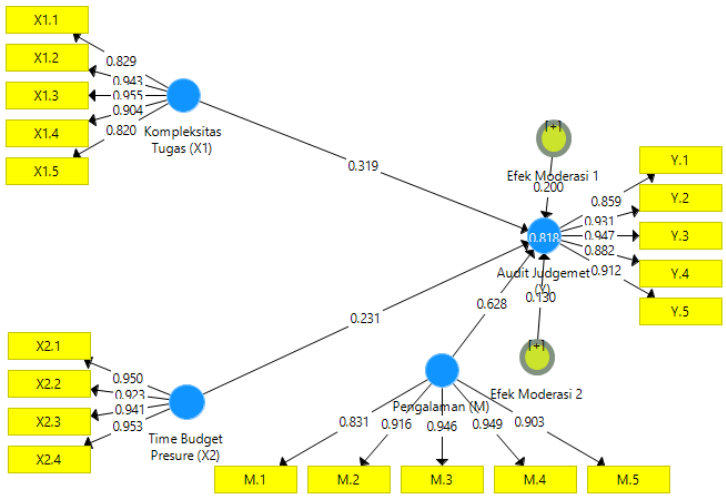

FIGURE 2 UJI FULL MODEL SEM MENGGUNAKAN SMART PLS

Based on the test results using smart PLS as shown in Figure, it can be seen that there is no loading factor value below 0.50, so there is no need to drop data to remove indicators with a loading value below 0.50 in order to obtain a good model.

Outer Model Test

Three measurement criteria are used in data analysis techniques using Smart PLS to assess the model. The three measurements are convergent validity, composite reliability and discriminant validity.

Convergent Validity

TABLE 1 OUTER LOADING VALIDITY TEST OF RESEARCH VARIABLES

Audit Judgemet (Y)		(X1)		Auditor's Experience (M)		Time Budget Presure (X2)	
Y.1	0.859	X1.1	0.829	M.1	0.831	X2.1	0.950
Y.2	0.931	X1.2	0.943	M.2	0.916	X2.2	0.923
Y.3	0.947	X1.3	0.955	M.3	0.946	X2.3	0.941
Y.4	0.882	X1.4	0.904	M.4	0.949	X2.4	0.953
Y.5	0.912	X1.5	0.820	M.5	0.903		

Source of SmartPLS Output

Based on the table, the estimated results of the outer loading test calculation using PLS for the Audit Judgement, Task Complexity, Experience, and Time Budget Presure variable indicators are reflective indicators, have a loading factor> 0.70 which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring variable constructs in this study.

Composite Reliability Test or Reliability Test

Reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. The reliability test was carried out using the internal consistency method. The reliability of the research instrument in this study was tested using composite reliability and Cronbach's Alpha coefficient. A construct is said to be reliable if the composite reliability and Cronbach alpha values are above 0.70 (Nunnaly, 1996 in Ghozali, 2014). In addition, AVE measurement can be used to measure the reliability of the latent variable component score and the results are more conservative than composite reliability. It is recommended that the AVE value should be greater than 0.50 (Fornell and Larcker, 1981 in Ghozali, 2014).

TABLE 2 HASIL PENGUJIAN CRONBACH'S ALPHA, COMPOSITE RELIABILITY DAN AVE

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	Desc.
Audit Judgemet (Y)	0.946	0.958	0.822	Reliabeles
Moderation Effect 1	1.000	1.000	1.000	Reliabeles
Moderation Effect 2	1.000	1.000	1.000	Reliabeles
(X1)	0.935	0.951	0.796	Reliabeles
Auditor's Experience (M)	0.948	0.960	0.828	Reliabeles
Time Budget Presure (X2)	0.958	0.969	0.887	Reliabeles

Source of SmartPLS Output

The testing results based on the table above indicate satisfactory values for composite reliability and Cronbach's alpha, with each variable scoring above the minimum threshold of 0.70. Additionally, the Average Variance Extracted (AVE) values for all constructs exceed 0.50, indicating high consistency and stability of the utilized instruments. In other words, all constructs have become well-fitting measurement tools, with all questions employed to measure each construct demonstrating good reliability.

Discriminant Validity Test

Discriminant validity relates to the principle that different constructs' manifest variables should not be highly correlated. the way to test discriminant validity with reflection indicators is by comparing each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between constructs, it is declared to meet the Discriminant validity criteria. (Ghozali, 2015).

TABLE 3 DISCRIMINANT VALIDITY (CROSS LOADINGS)

	Audit Judgemet (Y)	Moderation Effect 1	Moderation Effect 2	(X1)	Auditor's Experience (M)	Time Budget Presure (X2)

(X1) ➔ Auditor's Experience (M)	0.116	1.000	-0.265	0.107	-0.308	0.232
M.1	0.616	-0.247	0.357	0.454	0.831	0.150
M.2	0.706	-0.238	0.128	0.493	0.916	-0.031
M.3	0.667	-0.301	0.263	0.540	0.946	-0.211
M.4	0.690	-0.303	0.260	0.591	0.949	-0.211
M.5	0.692	-0.310	0.263	0.488	0.903	-0.095
Time Budget Presure (X2) ➔ Auditor's Experience (M)	0.334	-0.265	1.000	0.314	0.276	0.023
X1.1	0.612	0.175	0.356	0.829	0.329	0.104
X1.2	0.745	0.074	0.313	0.943	0.521	-0.004
X1.3	0.745	0.120	0.248	0.955	0.629	-0.082
X1.4	0.613	0.057	0.171	0.904	0.534	-0.091
X1.5	0.454	0.041	0.338	0.820	0.491	-0.244
X2.1	0.219	0.280	0.135	-0.031	-0.101	0.950
X2.2	0.116	0.189	0.009	-0.148	-0.172	0.923
X2.3	0.170	0.179	0.085	-0.047	-0.087	0.941
X2.4	0.257	0.209	-0.111	-0.040	-0.035	0.953
Y.1	0.859	0.192	0.118	0.506	0.658	0.371
Y.2	0.931	-0.024	0.472	0.692	0.705	0.260
Y.3	0.947	-0.032	0.439	0.748	0.708	0.179
Y.4	0.882	0.217	0.205	0.651	0.610	0.117
Y.5	0.912	0.213	0.241	0.680	0.676	0.048

Source of SmartPLS Output

Based on Table above, it shows that cross loading has a loading factor for the knowledge construct higher than that for other constructs, so it can be concluded that the model is valid because it has met discriminant validity (Ghozali, 2011).

Structural Model Test or Inner Model

The inner model, encompassing inner relationships, structural models, and substantive theory, illustrates the connections between latent variables based on substantive theory. The structural model is evaluated using R-square for dependent latent variables. Assessing the PLS model involves initially examining the R-square for each dependent latent variable, with interpretations akin to those in regression analysis. Changes in the R-square value can be utilized to evaluate whether specific independent latent variables have a substantive influence on dependent latent variables.

Determination Coefficient (R-Square)

TABLE 4 R-SQUARE OF VARIABLE CONSTRUCTS

	R Square	Adjusted R Square
Audit Judgemet (Y)	0.818	0.780

Source of SmartPLS Output

Based on the data presented in the table, the R-Square value for the Audit Judgment variable is 0.818, denoting a considerable extent of explanation or predictability. This indicates that approximately 81.8% of the variance in Audit Judgment can be elucidated by the combined influence of Complexity of Tasks and Time Budget Pressure, with Experience acting as a moderating factor. In essence, this implies that these factors significantly contribute to shaping the auditor's judgment during the audit process.

Moreover, the high R-Square value suggests a robust relationship between the independent and dependent variables in the structural model. Specifically, it indicates that the variables included in the model have a substantial impact on explaining the variations observed in the Audit Judgment variable. This finding underscores the importance of considering factors such as the complexity of tasks and time budget pressure in understanding and predicting auditor judgment outcomes.

However, it's worth noting that approximately 18.2% of the variability in Audit Judgment remains unexplained by the variables examined in this study. This unexplained variance could potentially be attributed to other factors or variables not accounted for in the current research framework. Further exploration and analysis may be required to identify and incorporate additional variables that could enhance the explanatory power of the model and provide a more comprehensive understanding of audit judgment processes.

Hypothesis Test Results

The hypotheses proposed were tested through structural model examination (inner model) by examining path coefficients that indicate the coefficient parameters and the significance value of the t-statistic. The significance of the estimated parameters provides information regarding the relationships among the research variables. The threshold for rejecting or accepting the hypotheses proposed above is sig P Values < 0.05 or t statistic > 1.96. The table below presents the estimation output for testing the structural model.

TABLE 5 HYPOTHESIS TEST (PATH COEFFICIENTS) DIRECT EFFECT AND MODERATION EFFECT

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistic (|O/STDEV|)	P Values

Moderating Effect I on Audit Judgemet (Y)	0.200	0.206	0.092	2.179	**0.030**
Moderating Effect II on Audit Judgemet (Y)	0.130	0.144	0.132	0.987	**0.324**
Task Complexity (X1) on Audit Judgment (Y)	0.319	0.292	0.148	2.155	**0.032**
Experience (M) on Audit Judgemet (Y)	0.628	0.627	0.135	4.662	**0.000**
Time Budget Presure (X2) on Audit Judgemet (Y)	0.231	0.248	0.111	2.076	**0.038**

Source of SmartPLS Output

Hypothesis Testing

Testing the First Hypothesis (H1), The first hypothesis states that there is a positive and significant influence between Task Complexity on Audit Judgement. The table above shows that the Task Complexity variable has a significance level of 0.032, smaller than 0.05, and a t-statistic value greater than 1.96 (2.179 greater than 1.96). The parameter coefficient value is +0.319 and has a positive sign. Thus, H1 is accepted, indicating that Task Complexity has a positive and significant effect on Audit Judgement.

Second Hypothesis Testing (H2), The second hypothesis states a significant and positive influence of Time Budget Pressure on Audit Judgment. The table above indicates that the Time Budget Pressure variable exhibits a significance level of 0.038, which is smaller than 0.05, and the t-statistic value is greater than 1.96 (2.076 > 1.96). The parameter coefficient value is +0.231, indicating a positive direction. Therefore, H2 is accepted, suggesting that Time Budget Pressure significantly and positively affects Audit Judgment.

Third Hypothesis Testing (H3), The third hypothesis posits a significant positive influence of Task Complexity on Audit Judgment moderated by Experience. The table above indicates that the Task Complexity variable has a significance level of 0.030, which is less than 0.05, and the t statistic value is greater than 1.96 (2.179 is greater than 1.96). The parameter coefficient has a value of +0.200, meaning that Audit Judgment will increase by 0.200 units if Task Complexity, moderated by Experience, increases by one unit while keeping other independent variables constant. A positive coefficient indicates a positive relationship between Task Complexity and Audit Judgment, moderated by Experience. This suggests that as the Task Complexity faced by auditors, moderated by Experience, increases, Audit Judgment will also increase. Therefore, H3 is accepted, indicating that Task Complexity significantly and positively influences Audit Judgment moderated by Experience.

Fourth Hypothesis Testing (H4), The fourth hypothesis states a significant positive influence of Time Budget Pressure on Audit Judgment moderated by Experience. The table above indicates that the Time Budget Pressure variable has a significance level of 0.324, which is greater than 0.05, and the t statistic value is less than 1.96 (0.987 is less than 1.96). The parameter coefficient has a value of +0.130, indicating that Audit Judgment will increase by 0.130 units if the Time Budget Pressure variable, moderated by Experience, increases by one unit while keeping other

independent variables constant. A positive coefficient signifies a positive relationship between Time Budget Pressure and Audit Judgment, moderated by Experience. As Time Budget Pressure increases, moderated by Experience, Audit Judgment also increases. Therefore, H4 is rejected, suggesting that the moderating effect of Experience weakens the influence of Time Budget Pressure on Audit Judgment.

Discussion

The Role of Task Complexity in Audit Judgment, The hypothesis testing results indicate that the Task Complexity variable has a positive and significant effect on Audit Judgment. This may be due to the high level of professionalism exhibited by auditors working at Public Accounting Firms in Makassar. When conducting an examination of evidential reports, auditors require relevant information and evidence to strengthen the audit findings. Tasks that involve irrelevant and unplanned information, as well as undefined alternatives, if performed professionally by auditors, will result in maximum judgment. As professionals, auditors are committed to providing good judgment, even in complex task situations. They strive to provide accurate judgments, which serve as the basis for providing opinions on audit tasks to clients or organizations. In the context of agency theory, auditors play the role of representatives of principals tasked with monitoring the condition of the company and the performance of agents. The selection of auditors by principals is based on professionalism, with the expectation that they can provide objective opinions to achieve maximum audit results. These findings are consistent with previous research by Reny Retnowati (2009), which found that Task Complexity has a significant effect on Audit Judgment.

The Influence of Time Budget Pressure on Audit Judgment, How does Time Budget Pressure affect Audit Judgment? The hypothesis testing results indicate that the Time Budget Pressure variable has a positive and significant effect on Audit Judgment. The allocated time budget is a result of time constraints and tight budget constraints. Each auditor needs to estimate the time required for auditing activities because the planned time will determine the quality of the audit produced for each audit assignment. The agency theory explains the relationship between agents and principals regarding auditor selection. Principals will believe that auditors performing audit tasks are professionals capable of completing audit tasks well, even under Time Budget Pressure or time budget constraints. These findings are consistent with research conducted by Andini Rahmatika Putri (2017) titled "The Influence of Time Budget Pressure, Task Complexity, Auditor Knowledge on Audit Judgment." The research results indicate that Time Budget Pressure has a significant effect on Audit Judgment.

The Role of Experience in Moderating the Impact of Task Complexity on Audit Judgment, How does experience moderate the impact of Task Complexity on Audit Judgment? The hypothesis testing results indicate that the Experience variable significantly strengthens the influence of Task Complexity on Audit Judgment. Experienced auditors are able to manage complex audit assignments, allowing them to respond effectively to information related to audit responsibilities and risks, which is crucial in providing assessments. These findings are consistent with research conducted by Rahayu Fitriana (2014), which found that Task Complexity significantly influences Audit Judgment, and research by Andini Rahmatika Putri (2017), which found that experience significantly influences audit judgment. The agency theory views auditors as representatives of principals required to assess the company's condition and agent performance.

Auditors representing principals in auditing, with their experience, can provide objective judgments, resulting in high-quality opinions.

The Role of Experience in Moderating the Impact of Time Budget Pressure on Audit Judgment, The hypothesis testing results indicate that the Experience variable does not significantly strengthen the influence of Time Budget Pressure on Audit Judgment. Experienced auditors may struggle to manage audit assignments under intense time budget pressure, resulting in suboptimal judgment. The agency theory elucidates the relationship between agents and principals in auditor selection, with principals believing that auditors perform their audit tasks professionally, even under Time Budget Pressure. These findings align with the research conducted by Helen Sondang and Hermi (2023), which found that Time Budget Pressure does not significantly influence Audit Quality.

IV. CONCLUSION AND SUGGESTION

Based on the analysis and discussion, it can be concluded that task complexity significantly influences Audit Judgment. This implies that as auditors face more complex tasks, their judgments remain optimal, particularly when executed professionally. Similarly, Time Budget Pressure also significantly affects Audit Judgment, indicating that even under high pressure, auditors can still provide maximum judgment. Moreover, experience plays a significant role in moderating the influence of Task Complexity and Time Budget Pressure on Audit Judgment. However, it's important to acknowledge the limitations of this research. Firstly, the study was conducted in a specific context and may not be generalizable to other settings. Additionally, the sample size and scope of the study may limit the broader applicability of the findings. Further research with larger and more diverse samples could provide additional insights into the relationship between task complexity, time budget pressure, experience, and audit judgment in different contexts.

COMPETING INTERESTS

The authors have no compting interest to declare.

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