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# Examining the Locus of Control, Auditor Experience, Self-Efficacy and Task Complexity for Audit Judgment

Rhalia Sabilillah, Hardi, Devi Safitri
*Universitas Riau, Kampus Bina Widya KM. 12,5, Simpang Baru, Kec. Tampan, Kota Pekanbaru, Riau 28293, Indonesia*

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***Corresponding author:***
Devi Safitri
Email:
devisafitri@lecturer.unri.ac.id



ABSTRACT

*This study aims to determine the influence of locus of control, auditor experience, self-efficacy and task complexity on audit judgment. This research method uses a quantitative research method. The residents in this study are auditors in the Pekanbaru and Padang areas. The sample in this study is 39 respondents. The data analysis technique used in this study is Structural Equation Modeling (SEM) using the Partial Least Square (PLS) application. Based on the results of the study, it was shown that the auditor's experience, self-efficacy and task complexity had an effect on the audit judgment, while the locus of control variable had no effect on the audit judgment. This shows that the auditor's policy in determining opinions on audit results is influenced by the auditor's experience, self-efficacy and complexity of the task.*

SARI PATI

Tujuan penelitian ini adalah untuk mengetahui pengaruh locus of control, pengalaman auditor, self-efficacy dan kompleksitas tugas terhadap audit judgment. Metode penelitian yang digunakan adalah metode penelitian kuantitatif. Populasi dalam penelitian ini adalah auditor di wilayah Pekanbaru dan Padang. Sampel dalam penelitian ini berjumlah 39 responden. Teknik analisis data yang digunakan dalam penelitian ini adalah Stuctural Equation Modeling (SEM) menggunakan aplikasi Partial Least Square (PLS). Berdasarkan hasil penelitian, ditunjukkan bahwa pengalaman auditor, self-efficacy dan kompleksitas tugas berpengaruh positif terhadap audit judgment, sedangkan variabel locus of control tidak berpengaruh pada audit judgment. Hal ini menunjukkan bahwa kebijakan auditor dalam menentukan pendapat atas hasil audit dipengaruhi oleh pengalaman auditor, self-efficacy dan kompleksitas tugas.

## INTRODUCTION

In accordance with how the business world has evolved, many companies are competing to maintain consistency. The business world needs the preparation of financial statements that show the health of the company, because financial statements are the result of accounting processes that can be overlooked as a tool to assess the performance and consistency of a company. Financial statements help users, such as managers, directors, and shareholders, make decisions that identify things that can affect the survival of the company (Yowanda et al., 2019).

Companies must not only compete by earning high profits, but also consider the fairness of financial reporting. The corporation has decided to have an impartial third party, an auditor in this case, audit its financial statements. This is closely related to the increasing number of interested parties who want accurate financial reporting. To determine whether a business's financial statements are provided honestly and should be taken care of, the services of auditors working in CPA offices are essential (William & Anton, 2019).

An auditor is in dire need of an auditor's assessment, as there are many considerations. Auditors must be more vigilant in carrying out audit work and clarifying any events or occurrences. Consideration refers to the cognitive element in the process of creating conclusions and describes changes in evaluations, attitudes and ideas (Triono, 2021).

The number of cases that occur in Indonesia certainly makes the public increasingly question how auditors work and the quality of auditor audits. Are the considerations and ideas published by the auditor reasonable? What auditor is right? Negligence committed by the auditor can be an assessment of whether the auditor has produced a good audit process or not and the auditor's professional audit judgment made by the auditor in the KAP cannot be said to be correct and valid. The number of cases that occurred also had a negative impact on Public Accounting Firms (KAP) that did not maintain the quality and good name of their KAP (Maryani & Ilyas, 2019).

The reason for this is that the inspector's judgment is the result of the examiner's subjective consideration and depends on the personal understanding of each examiner. Based on various research findings and consideration of phenomena occurring in this area, researchers have identified conditional factors consisting of control points, auditor experience, self-efficacy, and complexity of assessments. To avoid cases of audit failures, auditors must act professionally and use good judgment. Although several previous studies have examined in detail the factors influencing audit judgments, the results of previous studies are still less reliable (Safitri & Cahyono, 2017).

The reason for this is that the inspector's judgment is the result of the inspector's subjective consideration and depends on the personal understanding of each inspector. Based on various research findings and consideration of phenomena occurring in this area, researchers have identified conditional factors consisting of control points, auditor experience, self-effectiveness, and complexity of assessment (Maryani & Ilyas, 2019).

One of the first factors in an auditor's attitude and personality is the control point. In accordance with Robbins, (2007), Control points are degrees, and individuals believe that they determine their fate. Internal factors are individuals who are convinced that everything that happens to them is under their control, whereas external factors are individuals who are sure everything that happens to them is controlled by external forces such as luck or relaxation. Results Azizah, (2019) shows that the Locus of Control affects the audit judgment. However, according to research by (Azizah & Pratono, 2020), audit judgments are not affected by the control locus.

The second factor that affects the auditor's professional consideration is the auditor's

experience. The longer the auditor works, the more experienced the auditor is in making a professional audit judgment (Mohammadi & Wright, 1987). Having a lot of experience from a variety of different tasks and auditors' audit judgments can be affected by the duration of their work. This is supported by the vigilance held by Abdillah et al., (2020) and Safitri et al., (2022) who found that the experience was based on the argument that the task had often provided an opportunity to learn from past failures and lacked possibility of failing repetition or make mistakes. Study organized by Yowanda et al., (2019) and (Pratiwi and Pratiwi, 2021) states that there is an influence between the auditor's experience and consideration. However, this is different from the study conducted by Komalasari et al., (2019) Who states that this auditor's experience does not affect the assessment and audit studies conducted by (William and Anton, 2019) which states that the auditor's incident does not affect the audit judgment.

Then another factor that affects the audit judgment is self-efficacy. Self-efficacy is Evaluation a person's confidence in his ability to carry out tasks so that he obtains the expected results. Self-efficacy is a person's perception of the scope within which he or she has the ability and confidence to operate an activity effectively and the scope of its potential (Tumurang, Ilat, and Y.B Kalalo, 2019). The highest auditor's self-efficacy, the auditor will determine the right action to overcome work obstacles well, think creatively and confidently to successfully complete the task with his or her abilities, so that it will improve the quality of the audit judgment made by the auditor (Tumurang, Ilat, and Y.B Kalalo, 2019). It is compatible with research conducted by Dhevara & Andini, (2020) which affects the audit judgment, Darmayanti et al., (2022) affect the audit judgment, which states that self-efficacy affects the audit judgment. However, this is different from the study conducted by Widiantari et al., (2021) which found that the study had no effect on the audit judgment and research conducted by Andry et al., (2022) which states that self-efficacy does not affect the audit judgment.

The next element that affects audit judgment is the complexity of the task. The complexity of the task belongs to the individual evaluation the difficulty level of the task, which is based on the memory capacity and the ability of a person to make decisions Dhevara & Andini, (2020). According to Pangesti Maharani et.al, (2022). The complexity of tasks is always faced with different types of tasks that are interconnected with each other. The perception of a task can create opportunities that are difficult for one person, but may also be easy for others. The high complexity of the task can undermine the considerations made by the auditor. It is compatible with research conducted by Ismunawan & Triyanto, (2020) which states that the complexity of the task affects the audit judgment, Usman et al., (2022) stating the impact of task complexity on audit judgment, Tibe and Dewi (2019) found that task complexity has an impact on audit judgment. However, the findings of Safitri et al. (2022) contradict this, as they found that the complexity of the task had no impact on the audit judgment.

Given the important role of auditors in assessing the financial statements required by users of financial statements, it is important to understand what influences auditor decision-making on audit judgments. In carrying out these tasks, auditors are influenced by factors including Point of Control, Auditor Experience, Self-Efficacy and the complexity of the task in providing their audit judgment. These four factors, either directly or indirectly, can affect the audit judgment. Therefore, further research is needed on the influence of these factors on audit judgments (Yowanda et al., 2019)

## Literature Review & Research Hypothesis

*Attribution Theory*

Attribution theory refers to the cause of an event whose outcome can be achieved based on individual understanding. The research on

attribution theory was explained by Fritz Heider, (1958) when Heider first developed the theory by expressing the opinion that the combination of internal forces and the existence of external forces is something that determines behavior in a person (Darmayanti et al., 2022).

Auditors in this situation do not believe that their internal control beliefs have a significant influence on their decision-making, according to attribution theory (Pramiyati et al., 2017). Instead, they may be more influenced by contextual or external variables. Experience as an auditor comes in second. Audit judgments benefit from the auditor's experience. This is consistent with attribution theory, which argues that experience is an internal component that increases the positive attribution of personal skills, thereby increasing decision-making accuracy and confidence. One's self-efficacy ranks third. High self-efficacy auditors are more likely to associate their abilities with themselves in a favorable way, which increases their capacity to overcome obstacles and make wise decisions. And the complexity of the long task. The high complexity of the task is one example of an external element that affects how difficult it is to make a decision. As per attribution theory, experienced auditors with high self-efficacy are better equipped to handle this complexity and produce a better-quality audit judgment.

*Locus of Control on Audit judgment*

In a study conducted by Asih, (2006) about the influence of the relationship between the auditor control locus and the audit context on the auditor exhibition. The results of this study state that the control locus and audit structure affect audit performance. Chen & Colin, (2008) Accountants can demonstrate enhanced decision-making abilities when they have an internal locus of control attitude, which allows them to effectively manage stress and function optimally in a demanding work environment. In contrast, colleagues who see the world with an external locus perspective have lower proficiency in solving problems and are more prone to succumbing to stress (Febriana, 2012).

According to Sari & Ruhiyat (2017) The more the auditor's perspective on an event is preferred, the better its performance in determining the audit judgment. Auditors who have a high Locus of Control can better handle stress and the work environment. An auditor with a high Locus of Control will make the auditor more precise in determining a consideration, because with a high Locus of Control the auditor can classify and analyze each factor or cause of success and failure in bringing it out of the audit process more precisely. The highest level of locus of control that the auditor has, the more motivation the auditor will minimize the things that cause failure and maximize the factors that lead to success. In line with Efendi's research, (2017), and Safitri & Cahyono, (2017) stated that the Locus of Control influenced the audit judgment. So, it is hypothesized:

*H1: Locus of Control has a positive effect on Audit judgment*

*Auditor Experience on Audit judgment*

Safitri et al., (2022) states that experience is based on the argument that assignments are often given the opportunity to learn from past failures and are less likely to repeat or make mistakes. Auditors can issue ideas and determine good audit quality, if there are things that support the provision of consideration, namely processing relevant information and analyzing audit evidence.

Research on the influence of auditor experience on auditor audit judgments has been widely held, including vigilance by Yowanda et al. (2019), Pangesti & Prihastiwi, (2022), Pratiwi & Pratiwi, (2021), Wati et al. (2021), Rievaldy & Lestari, (2021). All of these studies converge on the same conclusion: an auditor's proficiency improves their ability to make proper judgments during an audit. The accuracy of auditor assessments in audits is closely correlated with the level of professional expertise of auditors. With the increase in work

experience gained, auditor audit skills will improve. Experienced auditors can also identify errors and review them analytically. The more experience a person has, the more skilled they are at doing their job and the better their ability to think while acting to achieve a predetermined goal. So, it is hypothesized:

*H2: Auditor experience has a positive effect on Audit judgment*

*Self-Efficacy on Audit judgment*

According to Iskandar and Zuraidah (2011:30), high self-efficacy will improve audit judgment performance. A person who has a high sense of his or her own abilities will always be more likely to think, judge, and combine the abilities he or she knows before finally making a choice. Self-efficacy also has an effect when making considerations, because when the auditor's self-efficacy is high, the auditor will be more confident when issuing considerations in completing easy or complex tasks.

Research has been conducted on the effect of self-efficacy on audit judgments, including research by Yowanda et al., (2019), Dhevara & Andini, (2020), Maryani & Ilyas, (2019), Tumurang et al., (2019) The available evidence strongly shows that self-efficacy has a favorable influence on audit judgments. Individuals with high levels of self-efficacy have improved performance in audit judgments. Individuals with strong self-efficacy tend to thoroughly consider available alternatives, evaluate their value, and perhaps integrate their abilities before making a decision. This encourages one to engage in speculation:

*H3: Self-efficacy has a positive effect on Audit judgment*

*Task complexity on Audit judgment*

An auditor is often faced with different types of jobs and a variety of complex tasks. The complexity of the task can affect the considerations taken by the auditor. The high complexity of the task can also damage the audit judgment. When the tasks faced are more complex and unstructured, auditors must have more audit experience so that the auditor is able to provide considerations that are appropriate to the real situation of the company Tibe & Dewi, (2019).

Research on the influence of task complexity on audit judgment has been widely conducted, including research by Ismunawan & Triyanto, (2020), Usman et al., (2022), Tibe & Dewi, (2019), Tumurang et al., (2019) From all these studies, it is stated that the complexity of the task has a positive effect on the audit judgment. The success of a task can indicate the level of audit innovation and auditor consideration required to complete a given task. In this case, the task is that its high compatibility requires a lot of innovation and audit considerations, while the low-complexity task requires little innovation and audit considerations. Thus, it is hypothesized that:

*H4: Task complexity has a positive effect on Audit judgment*

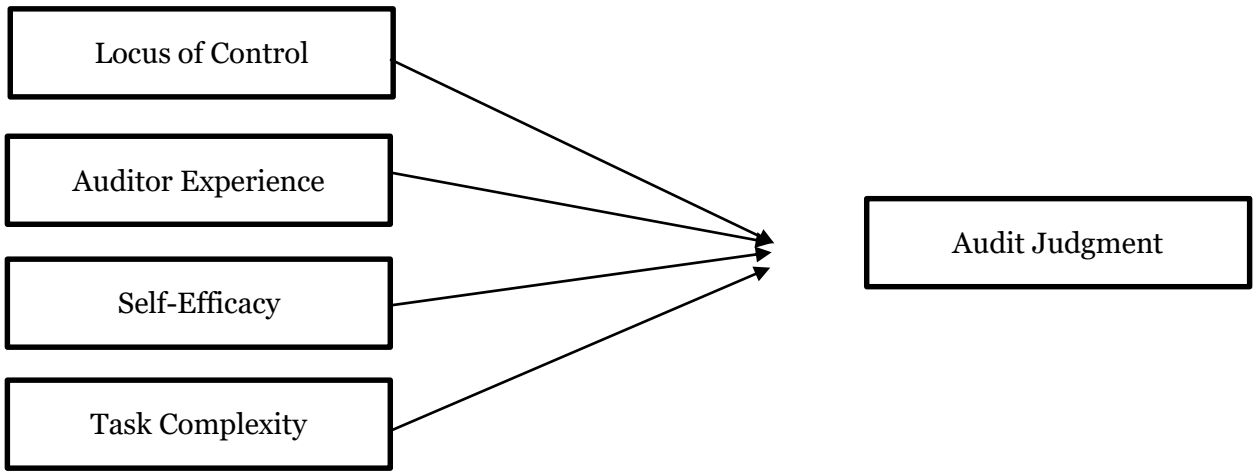



Figure 1. Framework of Thought

**RESEARCH METHODS**

***Population and Sample***

The residents used in this study are public accounting companies (KAP) located in Padang and Pekanbaru. Directory site of the Institute of Public Accountants of Indonesia provides 2022 KAP directory, which contains KAP's name and address. (IAPI 2022). An example in this study is an auditor who works at a public accounting firm (KAP) in Pekanbaru and Padang. The first characteristics of this study are as follows:

1) Supervisors, Managers and Partners who work in Public Accounting Firms in Pekanbaru and Padang.
2) Have worked as an auditor for at least 2 years. Auditors who have worked for at least 2 years are expected to understand matters related to the auditor profession and have adjusted to the company's culture so that the selected auditor has experience in the field of audit judgment.

The number of intances used in this study was 45 respondents obtained from three respondents from each KAP. Of the 15 KAP that are the object of this study, the author took 3 respondents from each KAP with the criteria of Manager, Supervisor and Partner who have worked for at least 2 years, resulting in 45 respondents. However, when conducting the study, the researcher was only able to collect data from 39 respondents. The researchers were unable to get 6 respondents from the other 2 KAP because one of the KAP moved to a new unknown address and the other KAP did not receive a questionnaire from the researcher outside their province.

This study uses a quantitative methodology. The quantitative research approach uses a research procedure that is based on philosophy to collect data through the use of different research instruments. They then assessed qualitative data and examined hypotheses using quantitative or statistical analysis (Sugiyono, 2017: 137).

The type of data used in this vigilance is primary data. Primary data is data taken directly from the origin. The data used in this study is cross-section data, where the researcher uses data from public accounting firms (KAP) from the same time period. The source of data for this research is the tot point obtained from filling in questions that have been sent to auditors working at KAP.

*Data collection methods*

The data aggregation method used by the researcher in this study is the direct distribution of questions. Questions are a method of collecting data that is asked by the researcher by presenting a

sequence of questions or written statements to the respondents, directly accompanying the response. This research was conducted in 2023-2024 at KAP Pekanbaru and Padang according to data from IAPI 2022.

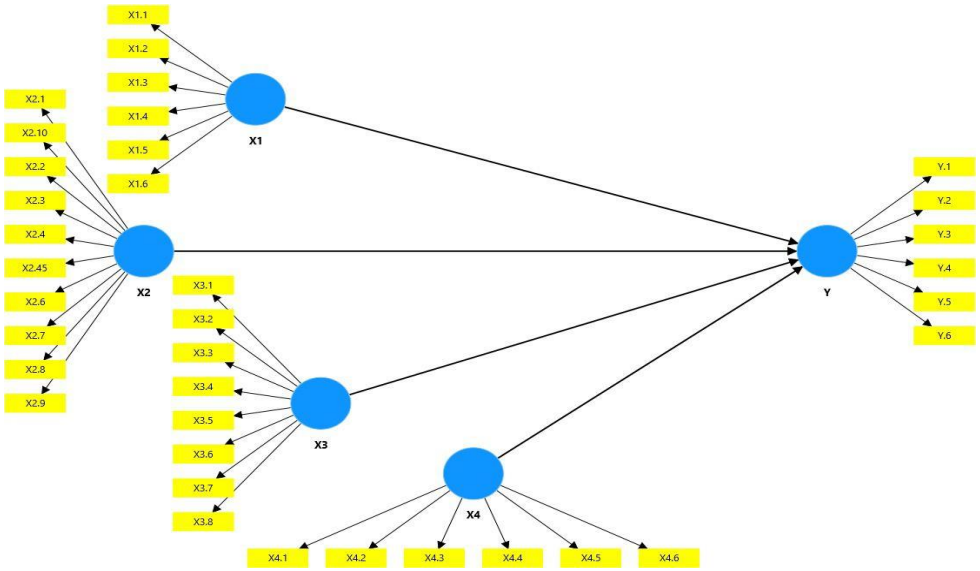
**Table 1 Definition and Operational Measurement**

| Not. | Research variables | Operational definition | Indicator Explanation | Measurement Scale |
|---|---|---|---|---|
| 1 | *Audit judgment* | Audit judgment, which refers to the formulation of thoughts, ideas, or estimates about an object, event, condition, or other type of event, is the auditor's assessment in deciding on a concept related to the auditor's results. (Triono, 2021) | • *Materiality Level*<br>• *Audit Risk Level*<br>• *Ongoing Concerns*<br>(Triono, 2021) | ***Likert*** |
| 2 | *Control Locus* | *Control Locus* is the extent to which a dependent peer they can control their own destiny. (Ismunawan & Triyanto, 2020). | • Internal control locus<br>• External control locus<br>(Ismunawan & Triyanto, 2020) | ***Likert*** |
| 3 | *Auditor Experience* | Audit experience is the experience possessed by auditors in leading the audit of an entity's financial statements. (Rievaldy & Lestari, 2021). | • Duration of work<br>• Number of inspection tasks (Rievaldy & Lestari, 2021) | ***Likert*** |
| 4 | *Self-efficacy* | Self-efficacy is established as a belief among others in one's ability to produce a planned level of performance. (Atmaja & Soekartha, 2021) | • Self-confidence in completing challenging tasks;<br>• Capacity to meet objectives<br>• Confidence in working effectively<br>(Atmaja & Soekartha, 2021) | ***Likert*** |
| 5 | *Task complexity* | Task complexity can be defined as an individual's insight into the difficulty of a task due to its limited certainty and memory and ability to incorporate problems that the assessment maker has. (I. N. Safitri et al., 2022). | • Task difficulty level<br>• Unstructured tasks<br>• Irrelevant information<br>(I. N. Safitri et al., 2022) | ***Likert*** |

Source: Processed data, 2024

*Data analysis*

This study uses the Partial Least Square (PLS) approach in data analysis techniques. PLS is a variant-based Structural Equation Modelling (SEM) model. PLS is an analysis method that negates the assumptions of Ordinary Least Square (OLS) regression, namely that the distribution of data must be normal in multivariate manner and there is no multicollinearity between independent variables (Ishlashi, 2019). The test stages carried out are descriptive statistical analysis and inferential analysis.




Source: Processed data from SmartPLS version 4, 2024

**Figure 2. Initial Research Model**

## RESULTS AND DISCUSSION

### *Result*

### Respondent Demographics

The respondents who participated in this study were spread across 13 KAP in Pekanbaru and Padang. 8 KAP from Pekanbaru and 5 KAP from Padang each gave 3 respondents from their KAP. The total respondents in this study were 39 respondents consisting of 21 men and 18 women. The age range of respondents ranged from 22-57 years old with the majority aged 40 years. Demographic information of these respondents can be seen in the following Table 2.

**Table 2. Respondent Demographics**

| Information | Total | % |
|---|---|---|
| **Gender** | | |
| Man | 21 | 53,84% |
| Woman | 18 | 46,16% |
| **Total** | **39** | **100%** |
| **Age** | | |
| <25 th | 7 | 17,94% |
| 25-35 th | 11 | 28,21% |
| 36-45 th | 15 | 38,46% |
| >46 th | 6 | 15,39% |
| **Total** | **39** | **100%** |
| **Length of Service** | | |
| >2th | 12 | 30,76% |
| 5-15th | 27 | 69,24% |
| **Total** | **39** | **100%** |

**Table 3. Destructive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Audit Verdict | 39 | 21 | 27 | 24.62 | 1.549 |
| Control Locus | 39 | 21 | 30 | 24.21 | 2.419 |
| Auditor Experience | 39 | 36 | 48 | 41.62 | 2.898 |
| Self-efficacy | 39 | 28 | 40 | 33.15 | 3.766 |
| Task Complexity | 39 | 17 | 30 | 24.21 | 2.744 |
| Valid N (listwise) | 39 | | | | |

Source: Processed data from SmartPLS version 4, 2024

Table 3 above shows that the variables for audit judgment have a total data (N) of 39 with a minimum value of 21 and a maximum value of 27 while the average value (average) is 24.62, then the abberation criterion is 1,549. The Locus of Control variable with total data (N) 39 with a minimum grade of 21 and a maximum grade of 30 with an average grade of 24.21, then the standard aberration is 2.419. The Auditor Experience variable has a total data (N) of 39 with a minimum value of 36 and a maximum value of 48 while the average value (average) is 41.62, then the standard deviation is 2,898. The self-efficacy variable had a total data (N) of 39 with a minimum value of 28 and a maximum value of 40 while the average value (average) was 33.15, then the number of standard deviations was 3,766. The task complexity variable has a total data (N) of 39 with a minimum value of 17 and a maximum value of 30 while the average value (average) is 24.21, then the number of standard deviations is 2,774.

**Inferential Statistical Analysis**

After descriptive statistical analysis was carried out, then inferential statistical analysis was carried out. Inferential statistics are carried out through the evaluation of the outer model, inner model and hypothesis testing.

**Outer Model Evaluation**

The evaluation of the outer model is carried out to test the validity and reliability of the initial research model that has been built by measuring whether each statement of the built indicator can represent the latent variable to be measured. In SEM-PLS, the validity and resiliency tests were carried out by the convergent validity and discriminant validity test approaches, while the resiliency test was carried out through composite reability tests and Cronbach's Alpha.

**Table 4. Convergent Validity Test Results**

| **Type Measurement** | **Audit Judgment** | **Locus of Control** | **Auditor Experience** | **Self-Efficacy** | **Task of Compexity** |
|---|---|---|---|---|---|
| | **Scorecode** | **Scorecode** | **Scorecode** | **Scorecode** | **Scorecode** |
| **Outer Loading** | Y.1 0.843 | X1.1 0.637 | X2.1 0.707 | X3.1 0.699 | X4.1 0.787 |
| | Y.2 0.794 | X1.2 0.788 | X2.2 0.760 | X3.2 0.783 | X4.2 0.755 |
| | Y.3 0.762 | X1.3 0.777 | X2.3 0.792 | X3.3 0.785 | X4.3 0.706 |
| | Y.4 0.757 | X1.4 0.747 | X2.4 0.796 | X3.4 0.746 | X4.4 0.726 |
| | Y.5 0.773 | X1.5 0.763 | X2.5 0.726 | X3.5 0.674 | X4.5 0.778 |
| | Y.6 0.774 | X1.6 0.779 | X2.6 0.732 | X3.6 0.743 | X4.6 0.739 |
| | | | X2.7 0.723 | X3.7 0.732 | |
| | | | X2.8 0.735 | X3.8 0.780 | |
| | | | X2.9 0.724 | | |
| | | | X2.10 0.715 | | |
| **AVE** | **0.615** | **0.563** | **0.550** | **0.553** | **0.561** |

Source: Processed data from SmartPLS version 4, 2024

The criterion for the fulfillment of the validity of the variable is an AVE value above 0.5 so that it can be concluded that the measurement model is valid. Based on the results of the validity test on each variable, the AVE value of each variable presented in Table 5 is obtained.

**Table 5. Average Variance Exracted (AVE) Test Results**

| Variable | Average Variance Exracted (AVE) | Result |
|---|---|---|
| Audit Judgment | **0.615** | Valid |
| Locus of Control | **0.563** | Valid |
| Auditor Experience | **0.550** | Valid |
| Self-Efficacy | **0.553** | Valid |
| Task of Complexity | **0.561** | Valid |

Source: Processed data from SmartPLS version 4, 2024

Then a discriminant validity test was carried out through cross loading with the result that all latent variables could predict the indicators in their blocks better than the indicators in the other blocks. This is shown by the value of the cross-loading indicator on the variable having a higher correlation value compared to the correlation value with other variables listed in Table 6.

**Table 6. Cross Loading Test Results**

| | X1 | X2 | X3 | X4 | X5 |
|---|---|---|---|---|---|
| **X1.1** | 0.637 | 0.484 | 0.400 | 0.363 | 0.241 |
| **X1.2** | 0.788 | 0.254 | 0.274 | 0.411 | 0.384 |
| **X1.3** | 0.777 | 0.293 | 0.261 | 0.174 | 0.416 |
| **X1.4** | 0.747 | 0.385 | 0.381 | 0.378 | 0.360 |
| **X1.5** | 0.763 | 0.241 | 0.080 | 0.268 | 0.512 |
| **X1.6** | 0.779 | 0.486 | 0.459 | 0.581 | 0.512 |
| **X2.1** | 0.378 | 0.707 | 0.569 | 0.528 | 0.348 |
| **X2.2** | 0.392 | 0.792 | 0.643 | 0.535 | 0.494 |
| **X2.3** | 0.308 | 0.796 | 0.577 | 0.389 | 0.429 |
| **X2.4** | 0.431 | 0.726 | 0.426 | 0.488 | 0.400 |
| **X2.5** | 0.411 | 0.732 | 0.593 | 0.607 | 0.505 |
| **X2.6** | 0.428 | 0.723 | 0.595 | 0.590 | 0.414 |
| **X2.7** | 0.237 | 0.735 | 0.604 | 0.692 | 0.414 |
| **X2.8** | 0.252 | 0.724 | 0.494 | 0.340 | 0.226 |
| **X2.9** | 0.256 | 0.715 | 0.524 | 0.147 | 0.263 |
| **X2.10** | 0.281 | 0.760 | 0.456 | 0.312 | 0.600 |
| **X3.1** | 0.296 | 0.574 | 0.699 | 0.429 | 0.245 |
| **X3.2** | 0.280 | 0.647 | 0.783 | 0.575 | 0.468 |
| **X3.3** | 0.333 | 0.482 | 0.785 | 0.513 | 0.587 |
| **X3.4** | 0.188 | 0.550 | 0.746 | 0.563 | 0.373 |
| **X3.5** | 0.208 | 0.562 | 0.674 | 0.227 | 0.267 |
| **X3.6** | 0.382 | 0.634 | 0.743 | 0.402 | 0.460 |

| | X1 | X2 | X3 | X4 | X5 |
|---|---|---|---|---|---|
| **X3.7** | 0.216 | 0.553 | 0.732 | 0.446 | 0.390 |
| **X3.8** | 0.366 | 0.491 | 0.780 | 0.708 | 0.585 |
| **X4.1** | 0.393 | 0.487 | 0.580 | 0.787 | 0.430 |
| **X4.2** | 0.425 | 0.555 | 0.495 | 0.755 | 0.563 |
| **X4.3** | 0.352 | 0.298 | 0.462 | 0.706 | 0.369 |
| **X4.4** | 0.358 | 0.462 | 0.406 | 0.726 | 0.398 |
| **X4.5** | 0.296 | 0.600 | 0.673 | 0.778 | 0.556 |
| **X4.6** | 0.354 | 0.392 | 0.372 | 0.739 | 0.414 |
| **Y.1** | 0.531 | 0.626 | 0.503 | 0.599 | 0.843 |
| **Y.2** | 0.537 | 0.394 | 0.371 | 0.507 | 0.794 |
| **Y.3** | 0.428 | 0.514 | 0.527 | 0.509 | 0.762 |
| **Y.4** | 0.493 | 0.203 | 0.335 | 0.393 | 0.757 |
| **Y.5** | 0.308 | 0.371 | 0.385 | 0.440 | 0.773 |
| **Y.6** | 0.325 | 0.557 | 0.683 | 0.442 | 0.774 |

Source: Processed data from SmartPLS version 4, 2024

Then the discriminant validity test is carried out through the Fornell-Lacker criterion with the results seen in the following Table 7.

**Table 7. Fornell-Larcker Test Results**

| | X1 | X2 | X3 | X4 | Y |
|---|---|---|---|---|---|
| **X1** | 0.750 | | | | |
| **X2** | 0.461 | 0.742 | | | |
| **X3** | 0.393 | 0.739 | 0.744 | | |
| **X4** | 0.483 | 0.639 | 0.677 | 0.749 | |
| **Y** | 0.562 | 0.586 | 0.606 | 0.622 | 0.784 |

Source: Processed data from SmartPLS version 4, 2024

After that, a discriminant validity test was carried out through the Heterotrait-Monotrait ratio (HTMT) criteria, so that the results were obtained that all values did not exceed the required maximum value of 0.90.

**Table 8. HTMT Test Results**

| | X1 | X2 | X3 | X4 | Y |
|---|---|---|---|---|---|
| **X1** | | | | | |
| **X2** | 0.537 | | | | |
| **X3** | 0.470 | 0.838 | | | |
| **X4** | 0.571 | 0.700 | 0.732 | | |
| **Y** | 0.616 | 0.601 | 0.626 | 0.696 | |

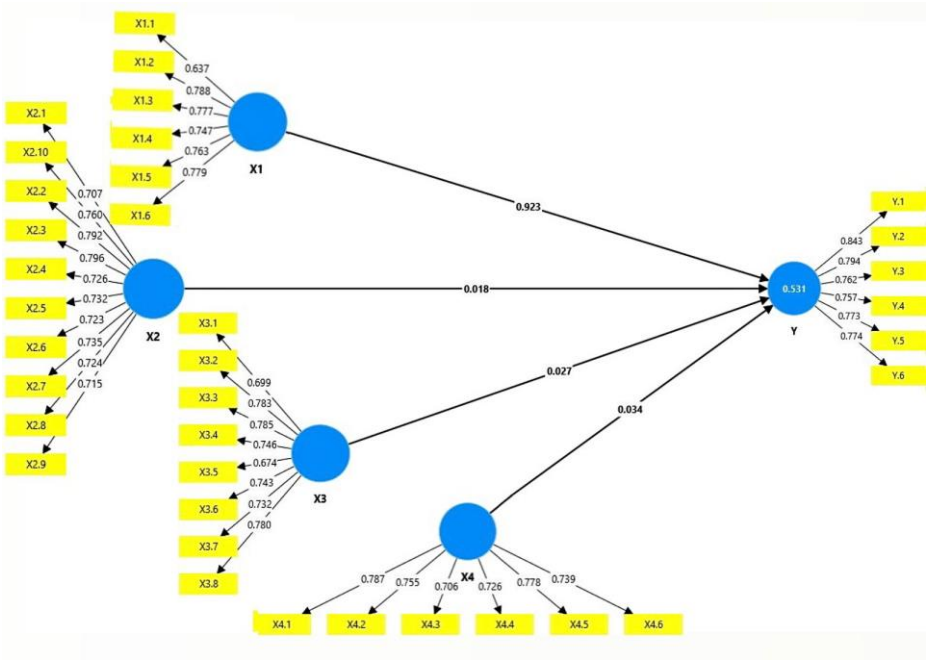
From the research model that has been declared valid, then a reliability test is carried out with a summary of the results as follows (Table 9).

**Table 9. Reliability Test Results**

| | Cronbach's Alpha | Composite Reability | Result |
|---|---|---|---|
| Audit Judgment | 0.847 | 0.864 | Reliable |
| Locus of Control | 0.910 | 0.922 | Reliable |
| Auditor Experience | 0.887 | 0.906 | Reliable |
| Self-Efficacy | 0.845 | 0.856 | Reliable |
| Task of Complexity | 0.876 | 0.883 | Reliable |

Source: Processed data from SmartPLS version 4, 2024

Based on the results of the above test, it can be seen that all variables have Cronbach's alpha and composite reability values above 0.70 so that it can be concluded that the model has good reliability, namely accuracy, consistency, precision and high correlation. Therefore, the research model was adjusted to the following (Figure 3).




Source: Processed data from SmartPLS version 4, 2024

**Figure 3. Valid Research Model**

**Inner Model Evaluation**

The evaluation of the inner model uses the adjusted R-Square value and the Q-Square stone-geisser measurement. Measurement of R-Square value ($R^2$) aims to measure the degree of variation of the independent variable can present its effect on the bound variable. Based on the results of the R-square test, it is known that the audit judgment variable has a value of 0.531 (Table 10). This value shows that this research model has good quality in predicting bound variables.

**Table 10. R2 Test Results**

| Variable | R-square | R-square adjusted |
|---|---|---|
| Audit Judgment (Y) | 0.531 | 0.476 |

Source: Processed data from SmartPLS version 4, 2024

Furthermore, based on the stone-geisser test, it can be seen that the Q-square value of 0.517 is obtained as shown in the table below. This shows that the structural model and parameter estimation are considered to have predicate relevance for this construct.

**Table 11. Q2 Test Results**

| Variable | Q-square |
|---|---|
| Audit Judgment (Y) | 0.517 |

Source: Processed data from SmartPLS version 4, 2024

**Hypothesis Testing**

Hypothesis testing aims to determine the magnitude and type of independent variables to the bound variables. The results of hypothesis testing are as follows (Table 12).

**Table 12. Summary of Hypothesis Testing Results**

| | Original Sample (O) | Sample Mean (M) | Standart Deviation (STDEV) | T Statistic (\|O/STDEV\|) | P Value |
|---|---|---|---|---|---|
| Locus of Control > Audit Judgment | 0.297 | 0.296 | 0.206 | 1.442 | 0.149 |
| Auditor Experience > Audit Judgment | 0.923 | 0.864 | 0.154 | 5.986 | 0.000 |
| Self-Efficacy > Audit Judgment | 0.630 | 0.585 | 0.111 | 5.654 | 0.000 |
| Task of Compexity > Audit Judgment | 0.844 | 0.782 | 0.146 | 5.771 | 0.000 |

Source: Processed data from SmartPLS version 4, 2024

Based on Table 12, the locus of control variable had no effect on the audit judgment with a path coefficient value of 0.297. $H_1$ is not fulfilled because the t-statistic value of 1.442 is smaller than the t-table value (1.640) and with a p-value of 0.149 is greater than 0.1 (10%). Therefore, with the t-statistic value < t-table and p-value > 0.1, it can be concluded that the locus of control has no effect on audit judgment.

Based on Table 12, auditor experience has a positive effect on audit judgment with a path coefficient value of 0.923. $H_2$ is fulfilled because the t-statistical value of 5.986 is greater than the t-table value (1.640) and with a p-value of 0.000 is less than 0.1 (10%). Therefore, with the t-statistical value > t-table and p-value < 0.1, it can be concluded that self-efficacy has a positive effect on audit judgment.

Based on Table 12, self-efficacy had a positive effect on audit judgment with a path coefficient value of 0.630. $H_2$ is fulfilled because the t-statistic value of 5.654 is greater than the t-table value (1.640) and with a p-value of 0.000 is less than 0.1 (10%). Therefore, with the t-statistical value > t-table and p-value < 0.1, it can be concluded that auditor experience has a positive effect on audit judgment.

Based on Table 12, the task complexity has a positive effect on audit judgment with a path coefficient value of 0.844. $H_2$ is fulfilled because the t-statistical value of 5.771 is greater than the t-table value (1.640) and with a p-value of 0.000 is less than 0.1 (10%). Therefore, with the t-statistical value > t-table and p-value < 0.1, it can be concluded that the task complexity has a positive effect on audit judgment.

***Discussion***

**The Influence of Locus of Control on Audit judgment**

The results of this study show that the locus of control is a person's tendency to assume that the outcome of his life is controlled by internal or external factors. In the context of audit judgment, auditor decisions are influenced more by professional standards, audit evidence, and professional expetise than psychological factors such as locus of control. Although the control locus influences a person's behavior and decision-making in daily life, in the context of audit judgment, factors such as compliance with audit standards, understanding of audit procedures and evaluation of objective evidence are more influential than psychological factors such as the control locus. Thus, its influence on the audit judgment can be considered minimal or significant. This vigilance is in line with the vigilance held by Efendi (2017), and Safitri et al. (2017) states that the locus of control has no impact on the audit judgment.

**The Influence of Auditor Experience on Audit judgment**

The auditor experience is a process of learning and enhancing the evolution of behavioral potential. A person's experience can be translated as a process that can lead a person to the highest behavioral schema. Experience can provide an opportunity for a person to do a good job. The wider the work experience of colleagues, the more ingenious they are in doing their work and the more perfect their mindset and attitude in acting to achieve the goals they have set (Komalasari et al., 2019). Work experience as an auditor is a learning process that takes a long time so that the attitude and behavior of auditors when issuing their duties become more mature. The auditor's experience is also considered an important factor in making considerations on each individual. This research is in line with research conducted by Yowanda et.al (2019), Komalasari et al. (2019), Pratiwi & Pratiwi (2020) and Simbolon et al. (2019) stated that the auditor's experience affects the audit judgment.

**The Effect of Self-Efficacy on Audit judgment.**

High self-efficacy will improve audit judgment performance. A person with high self-efficacy will always be more likely to examine, evaluate, and combine the abilities he or she knows before finally making a choice. Self-efficacy is assessed as a person's belief in himself regarding his ability to achieve certain results or complete certain tasks. An auditor who has high self-efficacy will have little doubt, auditors will also tend not to give up easily in overcoming the audit tasks they face even though these tasks are becoming increasingly complicated and complex. Thus, the higher the auditor's self-efficacy, the better the audit judgment he is able to make. This research is in line with the research conducted by Yowanda et al. (2019), Sari & Putra (2021), and Septiaji & Hasymi (2021) who found that audit judgment was significantly influenced by self-efficacy.

**Effect of Task Complexity on Audit judgment**

When the auditor conducts an examination in the evidence report, it is necessary to provide the information and evidence report needed by the auditor to issue the audit and strengthen the audit report. Tasks are confusing, information is irrelevant and unplanned, and existing alternatives cannot be determined, so they cannot obtain data and cannot predict the output of that data. Ismunawan & Triyanto, (2020). An auditor is often faced with different types of jobs and a variety of complex tasks. The complexity of the task can take advantage of the considerations taken by the auditor. The high complexity of the task can also undermine the considerations made by the auditor. When more difficult tasks are at hand and are not structured, auditors must have more audit experience so that auditors are able to provide considerations that are appropriate to the real situation of the company Tibe & Dewi (2019).

Research on assigning task complexity to professional audit judgments has been widely conducted, including research by Ismunawan & Triyanto, (2020), Usman et al. (2022), Tibe & Goddess (2019), Tumurang et al. (2019) of All these studies stated that the complexity of the task affects the audit judgment.

## CONCLUSIONS AND IMPLICATION, AND LIMITATIONS

In accordance with the formulation of the problem and hypothesis, this study aims to test and analyze the influence of the control locus, auditor experience, self-efficacy and task complexity. Based on the analysis presented, the following conclusions can be drawn: Based on the analysis carried out, the results of the first hypothesis test (H1) found that the locus of control proved to have no effect on the audit judgment. The results of the second hypothesis test (H2) found that the auditor's experience was proven to affect the audit judgment. The third hypothesis (H3) was tested, and the findings showed that audit judgments were influenced by self-efficacy. The fourth hypothesis (H4) was tested, and the findings showed that the audit judgment was affected by the complexity of the work.

From the conclusions drawn, it certainly has implications in the field of education and subsequent researches. In connection with this, the implication is based on the results of the above study, that the locus of control does not have a significant effect on audit judgment which means that the locus of control does not make a very large contribution to an auditor in providing his opinion. Meanwhile, auditor experience, self-efficacy and complexity of tasks have a significant impact on audit judgment which means that it makes a very positive contribution to an auditor in providing his opinion. This research is expected to increase insight and add literature for future researchers.

In this study, data collection was obtained using a survey method by distributing questionnaires, so that the ideas and characteristics of the respondents could not be expressed in a real way. Thus, the researcher is expected to add an interview method with respondents to obtain more valid data and can describe actual conditions. In addition, there are still findings that have no effect in this study. Future researchers may add other variables that are thought to influence audit judgments that were not examined in this study. Finally, this study has a small sample with a sample size of only 39 samples. Future researchers are expected to collect more samples for their research.

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**APPENDIX A. RESEARCH QUESTIONNAIRES**

| **AUDIT JUDGMENT (Y)** | | | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Statement** | **SS** | **S** | **N** | **TS** | **STS** |
| 1 | As an auditor in assessing the audit results, I have to consider materiality at the level of financial statements. | | | | | |
| 2 | As an auditor in planning the assessment of the audit results, I must consider the materiality at the level of the account balance. | | | | | |
| 3 | As an auditor in planning the assessment of audit results, I had to consider the inherent risks associated with account balances. | | | | | |
| 4 | I, as an auditor in providing professional assessment, am required to determine the risk of control in certain account balances. | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 5 | As an auditor in providing a professional assessment of the audit results, must consider the survival of the company. | | | | | |
| 6 | As an auditor, the determination of the award of an audit decision is based on the ability of management to assess financial statements. | | | | | |

Source: (Triono, 2021)

| **LOCUS OF CONTROL (X1)** | | | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Statement** | **SS** | **S** | **N** | **TS** | **STS** |
| 1 | In my opinion, getting people to do something right depends on ability and not luck. | | | | | |
| 2 | For me, there really is no such thing as luck. | | | | | |
| 3 | There is a direct relationship between how well I study and the grades I get. | | | | | |
| 4 | Sometimes I feel like I have no control over my life. | | | | | |
| 5 | Many time I feel like I can influence the way my life goes. | | | | | |
| 6 | For me, achieving success is a matter of hard work and has nothing to do with luck. | | | | | |

Source: (Ismunawan & Triyanto, 2020)

| **AUDITOR EXPERIENCE (X2)** | | | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Statement** | **SS** | **S** | **N** | **TS** | **STS** |
| 1 | The longer I have been an auditor, the more I understand how to handle inspection entities or objects in obtaining the data and information needed. | | | | | |
| 2 | The longer I work as an auditor, the more I can know the relevant information to retrieve considerations in decision-making. | | | | | |
| 3 | The longer I work as an auditor, the more I can detect errors made by the inspection object. | | | | | |
| 4 | The longer you have been an auditor, the easier it will be to find the cause of the error and be able to provide recommendations to eliminate or minimize the cause. | | | | | |
| 5 | I did audits for more than two years, so the audits I did were better. | | | | | |
| 6 | The number of audit tasks requires precision in completing them. | | | | | |
| 7 | The many tasks faced provide opportunities to learn from the events that have been experienced. | | | | | |
| 8 | Errors in the selection of evidence and information can hinder the process of completing the work. | | | | | |
| 9 | If I have ever audited a large corporate client, then I can do the audit better. | | | | | |
| 10 | Many clients I have audited, so the audits I do are better. | | | | | |

Source: (Rievaldy & Lestari, 2021)

| **SELF-EFFICACY (X3)** | | | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Statement** | **SS** | **S** | **N** | **TS** | **STS** |
| 1 | I will achieve the final goal by preparing myself. | | | | | |
| 2 | When I am faced with a difficult audit task, I am confident that I can complete the task. | | | | | |
| 3 | In general, I always thought that I could get something important to me. | | | | | |
| 4 | I believe that I can successfully complete the audit task with a lot of hard work that sharpens my thinking. | | | | | |
| 5 | I will successfully overcome the challenges in my audit duties. | | | | | |
| 6 | I believe that I can complete the audit task effectively even if it gets complicated. | | | | | |
| 7 | I am confident that I can do many audit tasks well. | | | | | |
| 8 | I am confident that I can manage the things required for the audit task. | | | | | |

Source: (Atmaja & Soekartha, 2021)

| **TASK COMPLEXITY (X4)** | | | | | | |
|---|---|---|---|---|---|---|
| **No.** | **Statement** | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | It has always been clear to me which task to do | | | | | |
| 2. | The reason why I have to do every type of task (from the various tasks available) is very unclear to me | | | | | |
| 3. | I can always tell clearly that I have completed all the tasks | | | | | |
| 4. | A number of tasks related to all existing business functions are very unclear or confusing | | | | | |
| 5. | I can always say clearly that I have to work on a particular task. | | | | | |
| 6. | It's not clear to me how to do every task I've had to do so far | | | | | |

Source: (I. N. Safitri et al., 2022)