



The Effect of Task Complexity and Audit Experience on Audit Judgment Quality Case Study in Indonesia

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Abstract :

This objective of this research is to examine the effect of task complexity and audit experience on auditor judgment. The sampling was conducted by purposive sampling technique. The respondents are internal auditors who work at Bank Mandiri and external auditors who work at Public Accounting Firms at Jakarta. Collecting data was conducted by questionnaire distributed as much as 100 respondents, however only 86 questionnaires can used in this research. Data analysis used multiple linear regression method. The result of research shows there is positive significant influence of task complexity and audit experience on audit judgment. But no difference audit judgment between male and female auditors.

Key Words : *Audit judgment, task complexity, gender, audit experience.*

RESEARCH BACKGROUND

Audit judgment is a personal judgment or perspective auditor in response to information that affects the documentation and evidence decision making auditor opinion on the financial statement of an entity. Judgment also depends on the individual's perception of a situation there. Audit judgment is necessary because the audit is not performed on all the evidence. Evidence is used to express an opinion on audited financial statement, so it can be said that the audit judgment involved determine the outcome of the audit. The quality of this judgment will shows how well the performance of an auditor in performing their duties.

There are many factors that can affect the auditor in making audit judgment. Knowledge, experience, conduct and evaluate the auditor in obtaining information, pressure from superiors and the audited entity, as well as the task complexity when performing inspection task can affect auditor judgment. Another factor that may influence auditor in make a judgment is gender differences (Chung and Monroe, 2001). Some research in the field of audit showed that the behaviour individual is one of the factors that influence the making of judgment in carrying out a review during the audit process.

Aspects of individual behavior, as one of many factors that influence the making of audit judgment, it is increasingly receiving attention from the accounting



practitioner or from academia. However, increasing attention is not matched by the growth of research in the field of accounting behavior in which many not be the main focus of research (Meyer, 2001). Auditor's confidence has significant implication for subsequent audit judgement and actions (Moeckel and Plumlee 1989; Kennedy and Peecher 1997; Chung and Monroe 2000). The quality of an auditor judgment of discovering a material misstatement depends, among others, on the auditor's technical expertise, problem solving ability, risk proile, and experience.

Based on psychological literature, very recently some researchers (e.g. Gold *et al.*, 2009) have posited that there are sex differences in personal auditor characteristics, leading to sex-differentiated audit judgment and decisions. Research on audit judgment has been made by serveral researchers. Research Chung and Monroe (2001) that examined the effect of gender and task complexity on audit judgment concludes that gender and the high complexity of task significantly influence jugment taken by the auditor. Koroy (2005) in his research suggests that auditors less experience have a higher tendency to eliminate inventory compared to experienced auditors. Puspa (2006) in his research states that auditors with the level of experience almost the same (has a lifetime of work and assigments are almost the same) was have considered different and very varied. Reason why researcher want to research about whether task complexity, gender, and experience influence audit judgment because to determine whether the sample and different times will gave similiar results with previous studies. Sampel that will be use in this research is auditor who worked on the Bank Mandiri and Auditor member of IAI. Differences in the result of the research that has been done also encourage researcher to re-examine about whether task complexity, gender, and experience influence audit judgment. The purpose of this study is to examine the effect of task complexity, gender, and audit experience on audit judgment.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Hogarth (1992) defines judgment as a cognitive process which is the behavior of the selection decision. Judgment is an ongoing process the acquisition of information (including feedback from previous actions), the choice to act or not act, receiving further information. Judgment process depends on the arrival of information as a process unfolds. The arrival of information not only affects the choice, but also affect how choices are made. Each step in the incremental process of judgment if continuous information to come, will come new considerations and decisions / options. As an illustration, a public accountant has three potential sources of information to make a choice: (1) manual techniques, (2) a more detailed reference and (3) technical expertise. Based on the information from three sources, the accountant may see the first source, depending on the circumstances whether or not



to be expanded with a second information source, or a third source of information, but rarely wear them (Gibbin, 1984). Judgment is an activity that is always needed by auditors in carrying out the audit of financial statements of an entity. Judgment in audit depends on the quality of the convictions obtained through collection and development of evidence. In the meantime, the collection and development of evidence requires efforts on the analysis of the facts happened underlying assertions being audited. The personal quality of the individual auditor also affect the quality of the resulting judgment. Each auditor can make judgments different for the same audit assignment. So the auditor should always hone their ability as more reliable judgment taken by it will be more reliable auditor also audit opinion issued by auditor. Level of public confidence in the profession of auditor generally influenced by several individual aspect that include gender, audit experience, and task complexity.

TASK COMPLEXITY

Level of task difficulty and task structure are two aspects of the constituent complexity of the task. Level of difficulty of the task is always associated with a number of information about the task, while the structure is related to the clarity of information (information clarity). According to Bonner (1994), consists of information processing three stages: input, process, output. At the input stage and the process, the complexity factors increase with task cues. There is a difference between understanding of the many cues that are held (number of cues available) with many cues are processed (number of cues processed). The number of cues available, a decision maker should try to do the sorting of cues, cues those (including selection efforts and considerations) and then integrating it into a judgment (opinion). Decision can be given soon observed that many cues do not leave the limits of the ability of a decision maker (Chung and Monroe, 2001). The relationship between task complexity and auditor performance has been investigated previously (e.g., Tan and Kao 1999, Bonner 1994), as has the relationship between audit structure and performance (e.g., McDaniel 1990, Hyatt and Prawitt 2001). In the confusing task (ambiguous) and not structured, existing alternatives can not be defined, so that the data can not be obtained and the output can not be predicted. Chung and Monroe (2001) put forward the same argument, that the complexity of the task in auditing is influenced by several factors :

- a. The amount of information that is not relevant in the sense that information not consistent with the events that will be predicted
 - b. Ambiguity is high, the diversity of outcomes (results) that expected by clients of auditing activities.
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Related auditing activities, the high complexity of this audit can lead auditor dysfunctional behaviour that would cause an auditor becomes the consistency and non accountability. Task complexity may damage judgment made by the auditor. The result Chung and Monroe (2001) says that high task complexity affect the judgment taken by auditor. Auditors found that the audit task it faces is the task that complex so that the auditor have difficulties in doing the task and can not make a professional judgment. complexity of the task has the most dominant influences on audit judgment. Consequently, judgment taken by the auditor will be inconsistent with the evidence that obtain by auditor. Based on the above, then the hypothesis can be formulated as follow:

H1 : Task complexity has negatif effect on audit judgment

Audit Experience

Previous research examining the effects of auditor experience is largely consistent with the theoretical prediction that experience improve performance through the development of relevant knowledge (Libby and Luft 1993; Libby and Tan 1994). Previous research also finds that auditor with more experience are less prone to using simplifying heuristics and careless susceptible to biases that can impair judgment. Previous research have found that auditors with more experience are less influenced by recency and dilution effects (Messier and Tubbs 1994; Shelton 1999), show reduced escalation of commitment (Jeffrey 1992), pay more selective attention to relevant information (Davis 1996), and are less influenced by management persuasion (Kaplan et al. 2008). Framer et al, (1987) suggested that an experienced auditor approves less than the inexperienced auditors to approved the accounting treatment preferred by clients. They concluded it tends to pay more attention to the staff auditor in maintaining and please the client than the partners. Gusnardi (2003:8) argues that the experience of the audit (audit experience) can be measured from the structure hierarchy where auditors work, years of experience, a combination of hierarchy and years of experience, expertise owned auditors relating to the audit, and training have been followed by the auditor on the audit. Important issues related to auditor will experience a level of accuracy associated with the auditor. Shelton (1999) stated that the experience would reduce the influence of information that is not relevant in the consideration (judgment) auditor.

Based on the explanation above, hypothesis can be formulated as follow:

H2 : Audit experience have positif effect on audit judgment



Gender

Based on psychological literature, very recently some researchers (e.g. Gold *et al.*, 2009) have posited that there are sex differences in personal auditor characteristics (e.g. riskaversion), leading to sex-differentiated audit judgments and decisions. Beliefs and speculations about whether there are fundamental differences between men and women are pervasive, and further augmented by the pile of scientific literature on sex differences and by popular culture and media endorsing the existence of such differences. Previous research has hinted a potential impact of auditor gender on audit quality. It appears that, for example, men are less risk-averse than women. Female auditors may, therefore, express more severe audit opinions than male auditors. Gender thought to be one of the individual-level factors that influence audit judgment along with changes in task complexity and influence the level of adherence to ethics. Research findings of cognitive psychological and marketing literature also mentions that women supposedly more efficient and effective in processing information when the task complexity in decision making than men. Ruegger and King (1992) stated women generally have a higher moral consideration than in men. Based on the sex role stereotypes, men are considered more work-oriented, able to be objective, independent, and generally has a greater ability to accountability managerial when compared with women. While women are seen as more passive, orientation and position on the consideration of the accountability in organization is lower than men. Managerial stereotypes provide an understanding of a succesful manager is someone who has the attitude, behaviour and temperament, which is the attitude generally owned by men.

Male in the processing of information is usually not used all information available so that decisions taken are less comprehensive. Other As with female, they tend to process information more thoroughly with more complete information and re-evaluate that information and do not give up easily (Meyer and Levy, 1986). Female are relatively more efficient than male as have access to information. In addition, female also have a sharper memory of a new information male and so the ability to process information a little sharper. This argument is supported by the findings of Gilligan (1982), Sweeney and Robert (1997), Barbeau and Brabeck in Hartanto (1999), and Cohen, et al. (1999). Based on the above, then the hypothesis can be formulated as follow:

H3 : There is no difference audit judgment between male and female auditor

RESEARCH DESIGN

In this research, purpose of the study which author will use is hypothesis testing, because this study is explain about the nature of relationship and also the



differences among independence of two or more factors in a situation. Author use 3 factors which are task complexity, gender, experience. Type of investigation that author use in this research is correlational relation. By using correlational relation, will help author to delineating each important variables associated with the problem. Extent of research interference that author use is minimal interference since researcher will collect data from the auditor through a questionnaire which mean researcher has not interfered with normal activities in firm.

In this research, study setting that author will use is non-contrived setting. Because in this research author is using correlational investigation which is done in organization, so this study setting is in are of field study which is included in non-contrived setting and use individual as a unit of analysis.

In this research, time horizon that author will use is cross-sectional. The reason why author use cross-sectional as my time horizon is because this study done in which data are gathered just once over a period of month, in order to answer a research question.

VARIABLE MEASUREMENT

Audit judgement is auditors policy in determining the audit opinion on results referring to the formation of an idea, opinion or estimate of an event or an object. This variable measured with interval scale (Likert). Likert scale is a psychometric scale commonly used in questionnaires, and is the most widely used scale in research such as surveys, while responding to a question Likert scale, respondents specify their level of agreement to a statement by choosing one of the options available.

Independent Variable

Task complexity is an individual's perception of the difficulty of a task due to the limited capability, and memory and the ability to integrate issues owned by a decision maker. Task complexity is an independent variable which measured by likert scale.

Experience is a practical knowledge, skill, or practice derived from direct observation of or participation in particular activity. Experience is an independent variable which measured by likert scale.

Gender is a concept which try to create a distinction in term of role, behaviour, and emotional characteristics between male and female which developed in the community. Gender is an independent variable which measured by nominal scale where male is 1 and female is 2.



Sampling and Data Collection

This research is using non probability sampling. The technique sampling will be use is purposive sampling. Purposive sampling is sample that based on the information needed by researcher, and taken with the intent or purpose. The respondents are eksternal auditor that IAI members and internal auditor of Bank Mandiri.

The method use in collecting the data that needed for this research is primary data. Because primary data is collection of information that directly from the object of the research or original sources from which the researcher directly collects data that have not been previously. And the technique that researcher use to collect the data is questionnaires. A questionnaire is list of a research or survey question asked to respondents, and designed to extract specific information, it serves four basic purposes to (1) collect the appropriate data, (2) make data comparable and amenable to analysis, (3) minimize bias in formulating and asking question, (4) to make questions engaging and varied.

Research Result and Discussion Hypothesis Testing

Mode	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.807	.659		4.260	.000		
Task Complexity	.365	.130	.307	2.808	.006	.930	1.075
Gender	-.015	.129	-.012	-.115	.909	.966	1.035
Audit Experience	-.025	.141	-.020	-.177	.860	.900	1.111
F test	F : 2.740		Sig. : .049				
Adjusted R²	: 0.058						

Based ton the constant regression, it can be seen that the variable coefficient has positive value, which mean that the increase in respondet beliefs on task complexity factor would lead to increase the audit judgment. it can be seen gender and audit experience coefficient has negative value, which mean that the increase in respondent belief on gender and audit experience would lead to decrease on the audit judgment.

Multiple coefficient of determination R^2 is about 0.058, we use Adjusted R^2 value because variable independent more than two variable independent, according to Gujarati, 2003 suggest that if independent variable more than two the value of



Adjusted R² as indication of R² Multiple coefficient of determination R² is about 0.058, it means the proportion of the variation in Y (Audit Judgment) explained by the variables audit experience, gender and audit experience is about 5.8 %. However, the rest of multiple coefficient of determination R² can be explained by other variables that were not examined in this study.

4.2.3.2 Hypothesis Testing for internal auditor

Analysis of hypothesis testing that will explained consist of several test which is regression test, F test, Goodness of fit model R² and adjusted R², and t test. Further explanation will be describe below:

Table 4
Hypothesis Test for Internal Auditor

Mode	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.511	1.238		4.453	.000
Task Complexity	.208	.191	.160	1.087	.283
Gender	.261	.232	.187	1.121	.269
Audit Experience	-.542	.254	-.355	-2.136	.039
F test	F : 1.887		Sig. : 0.147		
Adjusted R²	: 0.057				

Based on the table above, constant regression formula can be computed as follow:

$$\text{Audit Judgment} = 5.511 + 0.208b_1 + 0.261b_2 - 0.542b_3 + e$$

Based on the constant regression, it can be seen that the task complexity coefficient has positive value, which mean that the increase in respondent belief on task complexity would lead to the increase in the audit judgment. Based on the constant regression, it can be seen that gender coefficient has positive value, which mean that the increase in respondent belief on gender factor would lead to the increase on the audit judgment. Based on the constant regression, it can be seen that audit experience coefficient has negative value, which means that the increase in respondent believe on audit experience would lead to the decrease on audit judgment.

The result from respondent of internal auditor is quite different from the result of composite internal audit and eksternal auditor. From the calculation of SPSS *for windows* task complexity obtained significant value for 0.283 higher than $\alpha = 0.05$



which mean that task complexity has no significant effect on audit judgment so we can accept null hypothesis. Gender obtained significant value for 0.269 higher than $\alpha = 0.05$ which mean that gender has no significant effect on audit judgment, so we can accept null hypothesis. Audit experience obtained significant value for 0.039 less than $\alpha = 0.05$ which mean that audit experience has significant effect on audit judgment, so we can reject null hypothesis.

From Table 4.6 show that probability *F* test based on internal auditor samples is about 0.147 greater than 0.05, then joint hypothesis can not be supported, it means all independent variable that is audit experience, gender and audit experience not affected to audit judgment simultaneously.

From Table 4.6 show that *multiple coefficient of determination* R^2 based on internal auditor samples is about 0.057, we use *Adjusted* R^2 value because variable independent more than two variable independent, according to Gujarati, 2003 suggest that if independent variable more than two the value of *Adjusted* R^2 as indication of R^2 . *Multiple coefficient of determination* R^2 is about 0.057, it means the proportion of the variation in *Y* (Audit Judgment) explained by the variables audit experience, gender and audit experience is about 5.7 %. However, the rest of *multiple coefficient of determination* R^2 can be explained by other variables that were not examined in this study.

4.2.3.3 Hypothesis Testing for External Auditor

Analysis of hypothesis testing that will explained consist of several test which is regression test, *F* test, Goodness of fit model R^2 and adjusted R^2 , and *t* test. Further explanation will be describe below:

Table 4.5
Hypothesis Test for External Auditor

Mode	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.294	.636		2.033	.049
Task Complexity	.428	.150	.420	2.853	.007
Gender	-.025	.126	-.026	-.198	.844
Audit Experience	.274	.149	.272	1.841	.074
F test	F : 6.784		Sig. : 0.001		
Adjusted R²	: 0.303				

It can be seen that:



1. task complexity coefficient has positive value, which mean that the increase in respondent belief on task complexity would lead to the increase on audit judgment.
2. gender coefficient has negative value, which mean that the increase in the respondent belief on gender would lead to decrease on the audit judgment.
3. the audit experience coefficient has positive value. It can be said that the increase on the respondent belief on audit experience would lead to the increase on the audit judgment.

The result from external auditor is different with the result from internal auditor respondent. Task complexity obtained significant value for $0.007 > \alpha = 0.05$ which mean that task complexity has significant effect on audit judgment so we can reject null hypothesis. Gender obtained significant value for $0.844 > \alpha = 0.05$ which mean that gender has no significant effect on audit judgment, so we can accept null hypothesis. Audit experience obtained significant value for $0.074 < \alpha = 0.05$ which mean that audit experience has no significant effect on audit judgment, so this research fail to reject null hypothesis.

The Multiple coefficient of determination R^2 based on external auditor samples is about 0.303, it means the proportion of the variation in Y (Audit Judgment) explained by the variables audit experience, gender and audit experience is about 30.3 %. However, the rest of *multiple coefficient of determination R^2* can be explained by other variables that were not examined in this study.

DISCUSSION

According to the result indicate that:

1. there is positive significant effect between task complexity on audit judgment. from the t test result we can see the significant value of task complexity is 0.006 which is lower than $\alpha = 0.05$. because significant value of task complexity is lower than 0.05 (significant). The variable coefficient has positive value, which mean that the increase in respondent beliefs on task complexity factor would lead to increase the audit judgment. it can be conclude that H_{a1} is accepted. This result show that in the situation when the auditor is in the situation complex task has a significant effect on audit judgment that will be choose by the auditor in order to determine opinion about their audited result. This result is not clash with Chung and Monroe (2001) that interaction between gender and task complexity has significant effect on audit judgment. When every subject are gathered together, only group which isolated showed a significant effect of experience that demonstrate the need to explicitly consider and control the complexity of the task and the appropriate normative expertise in researching the nature of expertise. Stuart (2001) showed that the performance of the auditor
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depends on the interaction between audit task complexity and structure used in the audit, it's evident for the task is not too complex, auditors from the audit firm structured and unstructured demonstrated equivalent performance. Instead, the task is relatively complex, the auditor of the company that are not structured well below structured audit firm.

2. There is no significant effect between gender on audit judgment. t test result on the table gender has significant value for 0.909 which is higher than $\alpha = 0.05$ (has no significant effect). The gender variable coefficient has negative value, which mean that the increase in respondent belief on gender factor would lead to the decrease on the audit judgment. it can be concluded that Ha2 is rejected. This result show that gender differentiation between male and female with different characteristic and behaviour has no significant effect on audit judgment from male auditor and female auditor. This result consistent with previous research which done by Hartanto (1999) that gender has no significant effect on audit judgment which get pressure. This result also consistent with research done by Thoma (1986) found that gender has no significant effect on audit judgment. Trisnarningsih and Iswati (2003) said that there is no differences on auditor performance looked from gender differentiation between male and female. This result inconsistent with previous research which done by Rueger and King (1992) that female has higher moral consideration compare with male, which male has lower moral consideration compare with female.
 3. there is no significant effect between audit experience on audit judgment. Audit expeirence has significant value for 0.860 which is higher than $\alpha = 0.05$. (has no significant effect). Audit experience variable coefficient has negative value, which mean that the increase in respondent belief on audit experience would lead to decrease on audit judgment. It can be conclude that Ha3 is rejected. This result show that there is no differentiation between experienced auditor and non experienced auditor in term of their audit judgment that will be chose by the auditor in order to determine opinion about the audited result. This result is not consistent with researches done by Christiawan (2002), Suraida (2005), Asih (2006), Herliansyah *etc.* (2006). This result constant with research from Budi *etc.* (2004), Oktavia (2006), Albar (2009) indicate that audit experience has no significant effect on audit judgment.
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CONCLUSION

Based on the result of the data by using regression analysis, this study can be concluded as follows:

1. higher task complexity will cause low quality of audit judgment. task complexity can reduce effort and motivation an auditor, and also can cause reduction of work performance. The higher task complexity will make an auditor become less focus in performing their duties.
2. experience of an audit has no significant effect on judgment they will take. Auditor who already worked for 1 year, 1-2 years, or more than 10 years will have same audit judgment when they recieve same evidence and information.
3. gender differentiation between male auditor and female auditor with also differentiation of their character and behaviour have no significant effect on judgment they will take.

Implication

Based on the result that has been conducted by the researcher, managerial implication for this research are the higher complexity of the task that faced by auditor would encourage auditor to produce better audit judgment. the higher task complexity, the auditor would give pay more attention and careful when it takes to audit judgment. This implication meant to maintain the quality of the audit judgment that would be produced by the auditor. It is valuable for managerial do test of task complexity on audit situation, because by doing test of task complexity on audit situation it will help audit management team to find solution for their audit staff , so when the auditor faced high complexity of the task, judgment that will produce by the auditor would be better. Experience of an auditor also not effecting the audit judgment that auditor will take. Auditor who work for less than 5 year compare with auditor who already work for more than 5 will have same audit judgment when the auditor recieve the same information and evidence. The result also indicates that there is no significant effect between gender and audit experience on audit judgment. as a result, i am suggesting that auditor should not to compare between the female and male auditor in term of result of their work and even in the recruitment of an auditor. Differentiation characteristic between male and female would not effect on the audit judgment they will take.

Limitation

1. This research sample used is only slightly and the questionnaires spread are less to produce result that reflect the auditor in indonesia.
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2. Researcher did not perform direct interview to the respondent to control the answer, where the respondent may have some difficulties and not be honest while answering the questions.
3. Lack of exploration of other independent variables that may affect audit judgment such as accountability, ethics, audit risk, obedience pressure, etc

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