

## AUDIT TENURE, AUDITOR EXPERIENCE, INDEPENDENCY, AND TASK COMPLEXITY ON AUDIT JUDGEMENT



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### Abstract

Research was conducted in KAP in the area of Medan with the primary data collection method using questionnaire. The sampling was conducted by purposive sampling technique and the sample used in this research was 82 respondent. The method of analysis was used is multiple linear regression analysis using SPSS. The result of research showed that audit tenure auditor experience and independency have significant positive effect on audit judgement, task complexity has not significant effect.

## INTRODUCTION

Auditors from the Public Accounting Firm are tasked with assisting companies in producing and evaluating financial reports and publishing the audit reports (Sitohang, 2016). Over time, more and more public accounting firms have improved their quality in facing competition in order to increase the number of clients they have. In carrying out their duties and obligations, auditors will carry out their duties as well as possible so that clients are satisfied and will return to using their services when they need them (Sofiani and Tjondro, 2014).

The clients (companies) who come to the auditors hope that other people who read and understand the business can think that the client company is the best through published financial reports. Auditors are required to provide effective and satisfying audit results for their service users (Pinto, et. al. 2020). This makes auditors have to work hard to ensure every truth of the reports and judgments made because they will always affect the client company. Therefore, auditors need to be very careful, and use professional judgment to plan carefully, carry out all procedures and make conclusions based on clear and objective examinations so that they can report good audit results. (Sila, 2015; Hasan & Andreas, 2019).

In carrying out their duties, auditors are also not free from mistakes in conducting audits (Upawita and Pertiwi, 2017) as in the case of the public accounting firm Tanubrata, Sutanto, Fahmi, Bambang and Partners with Public Accountant (PA) Kasner Sirumapea on the 2018 Financial Report. This began when two Garuda

Indonesia commissioners, Chairal Tanjung and Dony Oskaria, refused to sign an approval for the results of the 2018 financial statements. Regarding the recording of transactions with Mahata, both of them had different views on the income account of US \$ 239.94 million. Even though there has been no receipt of incoming funds from the Mahata until the end of 2018.

In the case of PT Garuda Indonesia, Tbk in 2018, the Ministry of Finance described 3 (three) negligence of the Public Accountant (PA) in auditing the financial statements. First, the concerned public accountants have not accurately assessed the substance of the transactions in the accounting treatment for the recognition of receivables and other income. This is because this public accountant has acknowledged in advance the receivables that the company has not received in nominal terms. Second, for the accounting treatment that is in accordance with the substance of the transaction agreement, the public accountant has not yet obtained sufficient audit evidence. Finally, public accountants also cannot interpret the facts that exist after the date of their financial statements.

From the above phenomenon, it shows that the auditor's judgment is needed in the financial statements, even when the judgment has been given, it does not rule out the possibility of errors that will occur (Murthada, 2018). According to Widyanti (2015) audit judgment is needed as an auditor's consideration to respond the information relating to providing an opinion or decision on a financial report. According to Rozalina and Rachmat (2020), the auditor's consideration is the auditor's attitude in responding to existing information that will affect the final documentation of evidence or opinion in making the auditor's decision on an entity's financial statements or in the form of an audit report. If there is an error in the auditing of the financial statements by the auditor, it will have an impact on the business relationship, the auditor's reputation and the credibility of the auditor and the relevant public accounting firm.

Audit Tenure is a the audit period or audit engagement period between the entity (client) and the auditor regarding the use of audit services within the public accounting firm agreed for a certain period (Asmara & Situanti, 2018; Sari, et. al. 2019). The length of time that the audit engagement is considered can affect the auditor in producing judgments. This is because the longer an auditor cooperates with clients, it makes it easier for auditors to design a more effective audit and produce quality audit judgments (Rustiarini and Sugiarti, 2011). Even so, the government has set a time limitation between public accounting firm and consecutive clients, namely a maximum of 6 (six) years and by a public accountant for a maximum of 3 (three) years as regulated in Regulation of the Minister of Finance Number 17/PMK.01/2008 (Putri, 2014).

The learning process and the development of a person's potential for behavior are experiences (Asih 2006 in Praditaningrum, 2012). With a lot of audit experience by an auditor, it will be very helpful in completing his duties which have a tendency towards the same pattern (Putra, 2016). The auditor's experience leads to his experience in examining financial statements, as well as the total duration of the engagement and the assessment of an issue. An auditor who has a lot of experience, the better for him to carry out complex tasks. (Saputra and Muhammad, 2019). By having good experience, it is believed that the resulting audit judgment will also be of good quality.

This relates to the independence of an auditor. It is feared that the length of the audit engagement will result in a lack of credibility in producing financial statements (Al-Thuneibat, et. al. 2011, in Bessie 2010; Harahap & Syalfia, 2020). Independence means the attitude of an auditor who is free from any influence, impartial and uncontrollable and dependent on other parties (Eny and Mappanyukki, 2020). Each auditor must maintain integrity and objectivity in the conduct of his audit (Susanto, 2020). Therefore, the auditor should be independent both from the client, the users of the financial statements and the auditor's own interests (Putri, 2014). This independence triggers a statement that how long an auditor is given audit time, and how much experience the auditor has gained, if the auditor's independence is not easily shaken, the resulting audit judgment will also be better and in accordance with existing facts. In addition, audit decision makers, for example investors, also rely more on audit information provided by sources deemed to have a high level of competence and independence. Therefore, auditors are required to have an independent attitude from their clients in submitting audit reports (judgment) so that the level of investor confidence in the disclosure of audit reports will emerge (Williams, 2016).

In addition to the three things above, Sari and Ruhayat (2017); Komalasari & Hernawati (2015) suggest that task complexity also affects audit judgment, where high complexity can damage the judgment made by the auditor. Task complexity is a process of integrating problems that are owned by a decision maker that raises individual perceptions of the difficulty of the task at hand due to limited capacity, memory and abilities (Praditaningrum, 2012; Ayuni and Suprasto 2016 in Priyoga and Ayem, 2019). In auditing activities, the high complexity of the audit can lead to a decrease in the performance of the auditors which results in a decrease in the quality of the audit (Adnyani, et. al. 2020). So that complex tasks can be completed smoothly, decision

makers or auditors are required to always develop a mindset, innovation and creativity (Sari and Ruhayat, 2017). An auditor who is able to face and complete complex tasks and understand the entity being audited, the judgment produced by the auditor will be more precise and accurate (Noor, et. al. 2019; Widyakusuma, et. al. 2019).

## METHOD

Type of research that researchers use is descriptive and tends to use analysis. The approach used is quantitative research with the nature of explanatory descriptive research which explains the position of the variables studied and their relationship to one another.

The population in this study were all public accounting firms in Medan City registered with the Indonesian Institute of Public Accountants (IAPI) 2020, namely 23 public accounting firms, with a sample of 82 respondents from 7 public accounting firms in Medan City. For sampling, the sampling technique used was purposive sampling. The criteria for sampling are: (1) the public accounting firm is located in Medan City; (2) the public accountant firm is willing to be used as a place of research; (3) the auditor has at least one year of work experience.

The type of data used is primary data obtained by using a questionnaire that has been arranged in such a way as to obtain information about the auditor's views on the variables taken by the multiple linear regression analysis method processed using SPSS software.

## RESULT

Based on the Directory 2020 book, there are 23 public accounting firms located in Medan, but 7 public accounting firms are willing to fill out the questionnaire, and of the 100 questionnaires that have been distributed, only 82 questionnaires have returned or with a percentage of 82%. The public accounting firms who were the respondents in the study are in Table 1.

Table 1. Research Sample

No.	Name of Public Accounting Firms
1.	KAP Drs. Albert Silalahi & Rekan (Cabang)
2.	KAP Drs. Syamsul Bahri, MM. Ak & Rekan
3.	KAP Kanaka Puradiredja, Suhartono
4.	KAP Drs. Selamat Sinuraya & Rekan (Pusat)
5.	KAP Andoko, S.E., M.Si., CPA
6.	KAP Fachrudin & Mayhuddin
7.	KAP Hendrawinata Hanny Erwin & Sumargo

Based on the results of the validity test, the questionnaire statement for the variable audit tenure, auditor experience, independency, task complexity, and audit judgment is said to be valid because the r-value of each statement is greater than the r-table value of 0.361. As for the reliability test results, it is said that all are reliable because they have a Cronbach's Alpha value  $> 0.6$ . Where the audit tenure variable has a Cronbach's Alpha value of 0.806, auditor experience 0.808, independency 0.873, task complexity 0.625, and audit judgment 0.832.

Test the normality in statistical calculations used the one-sample Kolmogorov-Smirnov test shows that Asymp. Sig.(2-tailed) has a value of 0.958, stating that the data is normally distributed because the value is greater than 0.05.

By looking at the Tolerance and Variance Inflation Factor (VIF) values, shows that the tolerance values for each variable of audit tenure, auditor experience, independence, and task complexity are greater than 0.1. Whereas for the VIF value of each variable is less than 10, so it can be concluded that the variables do not occur with multicollinearity.

Heteroscedasticity testing in statistical calculations can use the Glejser test provided that the significance probability value is above 0.05. Significance value for each variable are above the level of significance of confidence, it can be ascertained that this regression model does not have heteroscedasticity problems. For the results of multiple linear regression analysis, it can be seen in Table 2.

Table 2. Glejser Test  
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.970	2.764		3.246	.002
Audit_Tenure	-.078	.055	-.192	-1.407	.166
Auditor_Experience	-.058	.042	-.184	-1.374	.176
Independency	-.064	.033	-.267	-1.954	.057
Task_Complexity	-.077	.073	-.141	-1.061	.294

a. Dependent Variable: ABCDEF

Testing the coefficient of determination ( $R^2$ ) aims to determine how much the ability of the independent variable to explain the dependent variable (Table 3).

Table 3. Coefficient of Determination ( $R^2$ )  
Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554 <sup>a</sup>	.307	.248	1.32429

a. Predictors: (Constant), Task\_Complexity, Independency, Auditor\_Experience, Audit\_Tenure

b. Dependent Variable: Audit\_Judgement

It can be seen that the Adjusted R Square value obtained is 0.248, which means that 24.8% of audit judgment variables can be explained by audit tenure, auditor experience, independence, and task complexity. Simultaneous hypothesis testing (Table 4) it can be seen that  $F_{value} > F_{table}$  ( $5,211 > 2,569$ ) which means that the audit tenure, auditor experience, independence, and task complexity variables simultaneously affect the audit judgment variable.

Tabel 4. F Test  
ANOVA<sup>a</sup>

Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	36.554	4	9.139	5.211	.001 <sup>b</sup>
	Residual	82.426	47	1.754		
	Total	118.981	51			

a. Dependent Variable: Audit\_Judgement

b. Predictors: (Constant), Task\_Complexity, Independency, Auditor\_Experience, Audit\_Tenure

The results show that  $t_{value}$  of audit tenure, auditor experience and independence is greater than  $t_{table}$ , which is 2.012, which means that these variables partially affect the audit judgment. However, in the task complexity variable, the  $t_{value}$  is  $\leq 2.012$  and  $\geq -2.012$ , which means that this variable does not partially affect the audit judgment.

## DISCUSSION

First, audit tenure has a positive effect on audit judgement. This condition supports that the longer an auditor cooperates with clients, the easier it is for auditors to design a more effective audit program and produce high quality audit judgments (Rustiarini and Sugiarti, 2011). The results of this study are in line with Sofiani and Tjondro (2014); Harahap & Syalfia (2020) who state that an increased audit tenure will lead to an increase in audit judgment.

Second, auditor experience has a positive effect on audit judgment. The amount of experience an auditor has can make auditors learn from mistakes that have occurred in the past and will produce better decisions or judgments (Evi, et. al. 2014). This is in line with the research results of Sofiani and Tjondro (2014); Murthada (2018) which state that the more experienced an auditor is, the better his skills are in terms of completing work and the ability to provide the judgments taken.

Third, independency has a positive effect on the audit judgement. An auditor who has a high level of independence is able to provide a more accurate judgment. This research is in line with Drupadi and Sudana (2015); Komalasari & Hernawati (2015) who state that auditors with a good level of independence and skills will be able to provide better and more accurate opinions compared to auditors who only have one of these two factors.

Fourth, task complexity does not affect the audit judgement. Based on the results of the study, it shows that in a complex task situation, it does not affect the audit judgment taken by the auditors at public accounting firms in Medan City in determining their opinion or audit results. In other words, that the audit task faced by auditors tends to be less complex so that it does not have a significant effect on audit judgment. This shows that the auditors clearly know what tasks they will do, do not experience difficulties and can perform well the tasks they are responsible for (Fitriani and Daljono, 2012; Maghfirah & Yahya, 2018).

This research is in line with Fitriani and Daljono (2012) as well Maghfirah and Yahya (2018) who state that task complexity does not have a significant effect on audit judgment.

## CONCLUSION

Audit tenure has a positive and significant effect on audit judgment. The longer an auditor cooperates with the client, the easier it is for the auditor to design a more effective audit program, so that it will produce a high quality audit judgment. Auditor experience has a positive and significant effect on audit judgment. The more experience the auditor has, the better and more correct decisions will be. Independency has a positive and significant effect on audit judgment. Auditors who have a good level of independence and skills will be able to provide better and more accurate opinions. Task complexity has no effect on the audit judgment. Audit tenure, auditor experience, independency, and task complexity simultaneously have an effect on audit judgment at the public accounting firm in Medan City.

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