

# Determinants of Audit Judgment: Personal Factors, Environmental Factors, and Auditor Task Factors, with Auditor Experience as a Moderating Variable

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## Abstract

Audit judgment is a critical factor in ensuring the reliability of financial reports, especially amid increasing cases of audit failures in Indonesia. The importance of professional audit practices is emphasized in Law Number 5 of 2011 concerning Public Accountants. However, from 2018 to 2023, several audit-related cases led to sanctions against auditors and public accounting firms. This study aims to analyze the influence of personal factors, environmental factors, and task factors on audit judgment. The research was conducted at 19 Public Accounting Firms (KAP) in Bali with 77 auditor respondents selected using saturated sampling. The variables include professional skepticism, auditor knowledge, self-efficacy, time pressure, obedience pressure, task complexity, and auditor experience as a moderating variable. Data were collected using questionnaires and analyzed with SEM-PLS.

The results show that professional skepticism, knowledge, and self-efficacy positively affect audit judgment, while obedience pressure has a negative effect. Time pressure and task complexity have no significant effect. An auditor's experience can moderate the influence of personal factors, environmental factors, and task factors on audit judgment. These findings provide input for KAPs to focus on individual and environmental aspects to enhance audit quality.

**Keywords:** auditor personal factors, auditor environmental factors, auditor task factors, audit judgment

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## 1. Introduction

Company owners running their businesses require the assistance of other parties (management) to manage the company's operational activities. The contractual relationship between the owner and management is often associated with agency theory. Agency theory is a contract in which one or more people (principals) involve other people (agents) to do a job on their behalf, which involves delegating some decision-making authority to the agent (Jensen & Meckling, 1976). The principal and other users of financial reports certainly need to trust that the reports presented by management (agent) have been presented according to the facts and are in accordance with the accounting standards applicable in Indonesia. Based on Law of the Republic of Indonesia Number 5 of 2011 concerning Public Accountants Article 3, it is explained that the auditor profession is one of

the professions that provides audit services, reviews, and assurance of historical financial information. The audit report can bridge agency problems and can be widely used by the public as one of the essential considerations in decision-making.

From 2018 to 2023, there were several cases of the public accounting profession (AP) related to the results of the audit process that had been carried out. Between 2018 and 2023, several sanctions were imposed on Public Accountants (AP) and Public Accounting Firms (KAP) by the Financial Services Authority (OJK) for various audit-related issues. On October 1, 2018, through SP 62/DHMS/OJK/X/2018, OJK imposed an administrative sanction in the form of the cancellation of registration for the Public Accountant (AP) and the Public Accounting Firm (KAP) Satrio, Bing, Eny and Partners, following an OJK investigation into PT Sunprima Nusantara Pembiayaan (PT SNP). Later, on June 28, 2019, with SP 26/DHMS/OJK/VI/2019, OJK announced sanctions against the Public Accountant (AP) and Public Accounting Firm (KAP) Tanubrata Sutanto, Fahmi, Bambang & Partners, for errors in the audit of the financial statements of PT Garuda Indonesia Tbk for the year 2018. Most recently, on March 7, 2023, OJK issued SP 24/GKPB/OJK/III/2023, which imposed a sanction of cancellation of the registration certificate of the Public Accountant (AP) and Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (KNMT). This sanction was applied following a review of the audit services provided on the Annual Financial Statements of PT Asuransi Adisarana Wanaartha (WAL) for the period 2014 to 2019.

Several phenomena related to audit practices that occurred from 2018 to 2023 indicate that in carrying out the audit process, there are still errors made by auditors that cause biased audit results and do not reflect the actual conditions, thus harming users of financial statements. In this process, an error in decision-making can result in inadequate audit quality or failure of the audit process. Audit judgment is the auditor's policy in determining an opinion regarding the results of his audit, which refers to the formation of an idea, opinion, or estimate about an object, event, status, or other type of event (Jamilah et al., 2007). According to Auditing Standard (SA) No. 200, professional judgment is essential to carry out an audit properly. This is because the interpretation of relevant ethical and SA provisions, as well as informed decisions required during the audit, cannot be made without applying relevant knowledge and experience to the related facts and conditions. Professional judgment is needed, especially in making decisions about (1) materiality and audit risk, (2) the nature of the timing and audit procedures used, (3) evaluating whether audit evidence is sufficient and appropriate, (4) evaluating management's consideration in applying the financial reporting framework applicable to the entity and (5) drawing conclusions based on the audit evidence obtained. Therefore, audit judgment is the auditor's policy in determining the opinion on the audit results submitted (Pawitra & Suhartini, 2019). In Auditing Standard (SA) 500, "Audit Evidence" audit judgment plays a vital role in the audit process. Auditors use their professional judgment to determine the nature, timing, and extent of audit procedures needed to obtain sufficient and appropriate audit evidence. These considerations affect decisions about the risk of material misstatement, the reliability of audit evidence, and the overall conclusion reached in the audit report. Auditing Standard (SA) 500 states that an audit judgment must be based on relevant and reliable evidence to support the audit opinion. According to Bandura (1978), social cognitive theory provides an understanding, prediction, and change in human behavior through interactions between humans and their environment. This theory is based on the proposition that social processes and cognitive processes are central to understanding human motivation, emotions, and actions. Based on social cognitive theory, it can be explained that quality audit judgment is the result of an auditor's social and cognitive processes in processing information obtained through their knowledge and experience (Pawitra & Suhartini, 2019). According to Bonner (1999), factors that can influence audit judgment and auditor decision-making can be categorized into three factors namely personal factors, environmental factors, and task factors. From the results of research conducted by Abdallah et al. (2024), auditor assessments and decision-making during the audit process are influenced by three factors, namely personal factors, task factors, and environmental factors, where the auditor's factor is the most dominant.

Several other studies examine the same topic related to factors that influence audit judgment. The auditor's factor that influences audit judgment is the auditor's professional skepticism. According to Dewi et al. (2020), without applying professional skepticism, auditors will only find misstatements caused by errors. It is challenging to find misstatements caused by fraud because the perpetrator will usually hide fraud. Muttiwijaya & Ariyanto (2018) stated that professional skepticism has a positive effect on audit judgment. However, research conducted by Lestari (2015) stated that skepticism does not have a significant effect on audit judgment. The results of this study are in line with the results of research conducted by Korompis & Latjandu (2017), which stated that professional auditor skepticism does not have a significant effect on audit judgment.

Auditor knowledge has a significant effect on audit judgment (Soe et al., 2022). This study is supported by the results of previous studies conducted by Pawitra & Suhartini (2019) and Siregar et al. (2019), which found that

knowledge has a significant positive effect on audit judgment. According to Pawitra & Suhartini (2019), auditors need the knowledge to understand problems better and make it easier for them to adapt to more complex problems. However, Halim et al. (2018) found that although auditors obtain information through training and education, this knowledge does not have a significant relationship with auditor judgment. According to Mullis & Hatfield (2018), self-efficacy is the auditor's belief that they are able to complete the given tasks well. The results of research conducted by Maryani & Ilyas (2017) and Atmaja & Sukartha (2021) stated that self-efficacy has a positive effect on audit judgment. This shows that the higher the auditor's self-efficacy in carrying out audit tasks, the higher the audit judgment is produced. However, Zelamewani & Suputra (2021) present a contrasting view, namely the finding that self-efficacy has no impact on audit judgment.

Auditor experience influences audit judgment (Widyakusuma et al., 2019; Putri et al., 2021; Hanum et al., 2024). According to Widyakusuma et al. (2019), if an auditor has long audit experience with various tasks and various types of companies, it will enrich their knowledge so that the resulting judgment will be better and more precise. However, several studies have different results, namely the results of research conducted by Wahyuni (2020), that show that auditor experience does not affect audit judgment. The results of this study are supported by research conducted by Limen et al. (2017) and Pawitra & Suhartini (2019).

One of the auditor's environmental factors that influences audit judgment is time pressure. Research conducted by Tandean et al. (2022) found that time pressure has a positive impact on audit judgment. On the other hand, Santos & Cunha (2021) stated that time pressure has an adverse effect on audit assessment and decision-making. This finding indicates that an auditor who is under time pressure will have difficulty in conducting a complete and in-depth analysis of information, resulting in difficulty in assessing and making decisions in the audit process. Another environmental factor that influences audit judgment is obedience pressure. Based on the results of previous studies, obedience pressure has a significant influence on audit judgment (Wahyuni, 2020). When an auditor feels pressured by a client, an auditor's dilemma will occur so that errors will occur in making judgments. So, the higher the obedience pressure felt by an auditor, the higher the influence of the auditor on the decisions made (Wahyuni, 2020). From the results of research conducted by Yusuf (2017), it was found that obedience pressure had a negative and significant effect on audit judgment. The results of this study differ from the results of research conducted by Dana et al. (2022), which found that obedience pressure did not have a significant effect on audit judgment.

The third factor that influences audit judgment is the auditor's task factor. Task complexity has a negative and significant effect on audit judgment (Yusuf, 2017; Muslim et al., 2018). The high level of audit complexity affects the behavior of auditors, who tend to be dysfunctional, thus causing a decrease in the quality of audit judgment. The more complex the tasks faced by auditors, the lower the motivation to complete audit tasks (Muslim et al., 2018). However, these results differ from research conducted by Hanum et al. (2024) and Putri et al. (2021), which found that task complexity had no significant effect on audit judgment.

This study uses auditory experience as a moderating variable. The use of auditor experience as a moderating variable is based on the inconsistency of previous research results on the effect of auditor experience on audit judgment. According to Widyakusuma et al. (2019), if an auditor has long audit experience with various tasks and various types of companies, it will enrich their knowledge so that the resulting judgment will be better and more precise. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments so that they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. Abdolmohammadi & Wright (1987) said that less experienced auditors have a more significant error rate compared to more experienced auditors. Based on the descriptions, there is inconsistency in the research results related to factors that influence audit judgment. Due to the phenomena and inconsistency of previous research results, the researcher wants to re-examine the influence of personal factors, environmental factors, and auditor task factors on audit judgment. Where (1) personal factors of auditors consisting of auditor professional skepticism, auditor knowledge, and auditor self-efficacy, (2) environmental factors of auditors consisting of time pressure and obedience pressure, and (3) task factors consisting of task complexity, with auditor experience as a moderating variable. In this case, the researcher lives in Bali, so the researcher is interested in researching auditors working at Public Accounting Firms in the province of Bali. Based on this, this study aims to develop a research model that connects personal factors, environmental factors, and auditor task factors to audit judgment and the auditor's experience as a moderator.

## 2. Research Methods

This research was conducted in Bali, specifically at Public Accounting Firms registered in the 2025 Public Accounting Firm (KAP) Directory issued by IAPI, totaling 19 KAPs. The scope of this research is the influence

of (1) personal factors of auditors consisting of professional skepticism of auditors, auditor knowledge, and auditor self-efficacy, (2) environmental factors consisting of time pressure and obedience pressure, (3) task factors, namely task complexity, with auditor experience as a moderating variable. The exogenous variables in this study are (1) professional skepticism of auditors, (2) auditor knowledge, (3) auditor self-efficacy, (4) time pressure, (5) obedience pressure, and (6) task complexity. The endogenous variable in this study is audit judgment. The moderating variable used in this study is auditor experience. The population in this study consisted of auditors working at public accounting firms registered in the 2025 Public Accounting Firm Directory issued by IAPI (19 Public Accounting Firms). The sampling technique used in this study was saturated sampling. Namely, samples were taken from all those in the population. Where the sample in this study is all Public Accounting Firms (KAP) in Bali, this study used a saturated sampling technique. The data collection method in the study was a questionnaire. The analysis technique used in this study is the Structural Equation Modeling (SEM) analysis tool with the Partial Least Square (PLS) approach using SmartPLS 4.0. PLS is a Structural Equation Modeling (SEM) equation model based on components or variants. PLS is almost like regression, but more than that, it simultaneously combines the structural path model (theoretical relationships between latent variables) while measuring the path (the relationship between latent variables and their indicators).

### 3. Result

Convergent validity on the auditor's professional skepticism variable is determined from the outer loading value. Based on the outer loading value, each indicator has an outer loading value greater than 0.5. This shows that all indicators used in this study have met the convergent validity criteria. Based on the results of the discriminant validity test using the cross-loading value, the loading factor in each variable column (in bold) is the highest value compared to the cross-loading values of other variables. Thus, the indicators of each variable met discriminant validity, meaning that the study could be continued. Based on the results of the reliability test using Cronbach's Alpha and Composite Reliability values, the values are above 0.70. Therefore, each variable in this study is reliable or meets the reliability test. Based on Table 5.22, it can be explained that the determination coefficient of audit judgment obtained an R-Square value of 0.950, meaning that audit judgment (Y) can be explained by auditor professional skepticism (X1), auditor knowledge (X2), auditor self-efficacy (X3), time pressure (X4), obedience pressure (X5), task complexity (X6) and auditor experience (Z) of 95%. In comparison, other variables outside those studied explain the remaining 5%.

Table 2. R-Square Model Suitability Test ( $R^2$ )

No	Variable		R-Square
1	<i>Audit Judgment</i>	Y	0,950

Source: processed data, 2025

Table 3. Hypothesis Test Results

No	Effect	Path Coef.	Stdev	t-stat	p	Ket.
1	$X_1 \rightarrow Y$	0,313	0,059	5,338	0,000	Accepted
2	$X_2 \rightarrow Y$	0,248	0,047	5,268	0,000	Accepted
3	$X_3 \rightarrow Y$	0,235	0,048	4,908	0,000	Accepted
4	$X_4 \rightarrow Y$	-0,019	0,031	0,626	0,266	Rejected
5	$X_5 \rightarrow Y$	-0,207	0,061	3,409	0,000	Accepted
6	$X_6 \rightarrow Y$	-0,011	0,031	0,348	0,364	Rejected
7	$X_1 * Z \rightarrow Y$	0,461	0,058	2,775	0,006	Accepted
8	$X_2 * Z \rightarrow Y$	0,076	0,044	2,306	0,022	Accepted
9	$X_3 * Z \rightarrow Y$	0,427	0,050	2,621	0,009	Accepted
10	$X_4 * Z \rightarrow Y$	0,351	0,029	2,480	0,011	Accepted
11	$X_5 * Z \rightarrow Y$	0,078	0,064	2,010	0,043	Accepted
12	$X_6 * Z \rightarrow Y$	0,275	0,031	2,189	0,029	Accepted

Source: processed data, 2025

Information:

- 1) X1 : Skepticism Auditor Professionalism
- 2) X2 : Auditor Knowledge
- 3) X3 : Auditor Self-Efficacy
- 4) X4 : Time Pressure
- 5) X5 : Obedience Pressure
- 6) X6 : Task Complexity

7) Z: Auditor Experience  
 8) Y: Audit Judgment

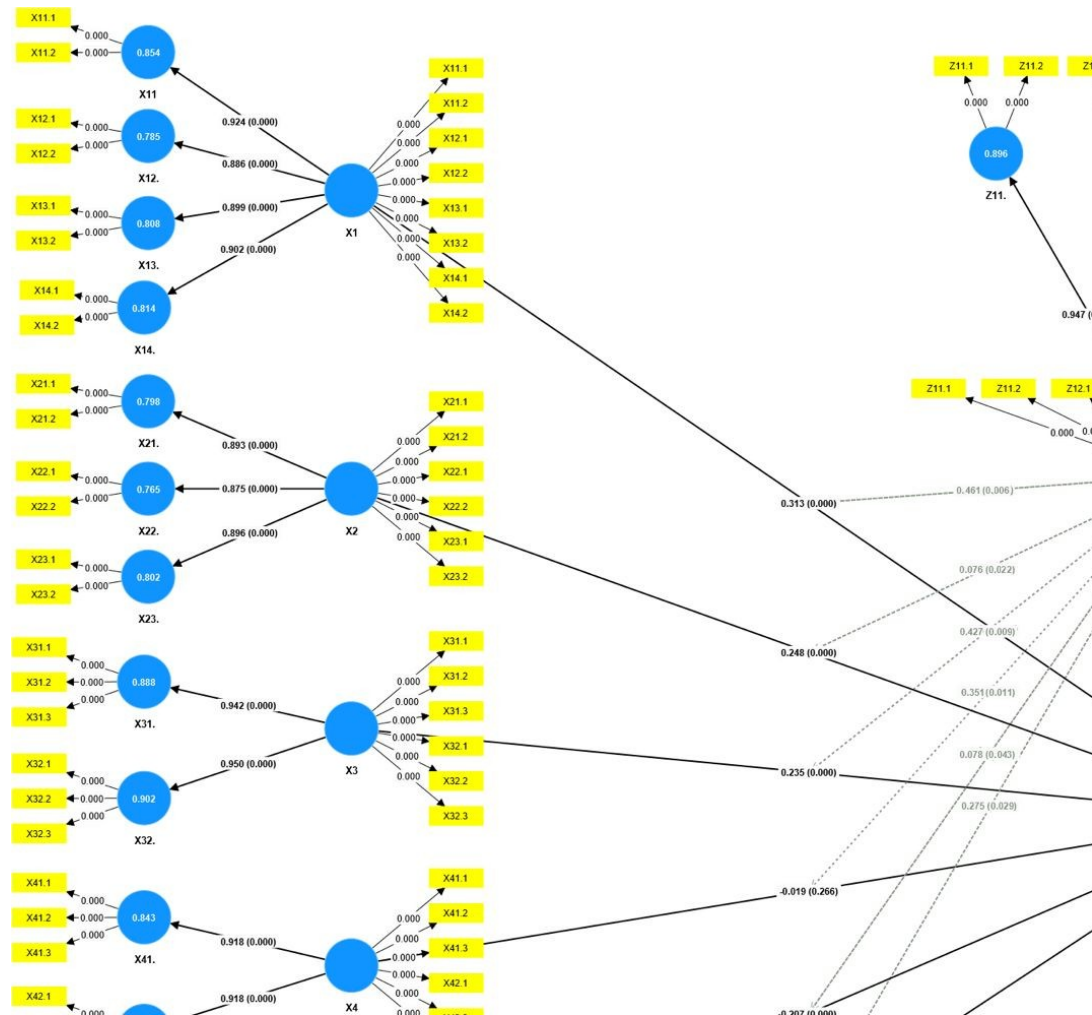


Figure 1 Partial Least Square using Bootstrapping Model

The effect of auditor professional skepticism on audit judgment shows a path coefficient of 0.313 with a t-statistic value of 5.338 and a significance value of 0.000. These results indicate that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor professional skepticism has a positive effect on audit judgment. These results indicate that H1 is accepted. This study is in line with the results of research by Dewi et al. (2020) and Muttiwijaya & Ariyanto (2018), which state that without applying professional skepticism, auditors will only find misstatements caused by errors. It is challenging to find misstatements caused by fraud because the perpetrator usually hides fraud. The effect of auditor knowledge on audit judgment shows a path coefficient of 0.248 with a t-statistic value of 5.268 and a significance value of 0.000. The results show that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor knowledge has a positive effect on audit judgment. These results indicate that H2 is accepted. The results of this study are in line with the results of research conducted by Pawitra & Suhartini, 2019. Siregar et al., 2019, state that comprehensive knowledge increases the likelihood of making accurate audit judgments, especially when faced with complex issues. Based on social cognitive theory, it can be explained that quality audit judgment is the result of an auditor's social and cognitive processes in processing information obtained through their knowledge and experience (Pawitra & Suhartini, 2019). The effect of auditor self-efficacy on audit judgment shows a path coefficient of 0.235 with a t-statistic value of 4.908 and a significance value of 0.000. The results show that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor self-efficacy has a positive effect on audit judgment. These results indicate that H3 is accepted. The results of this study are in line with the results of research

conducted by Maryani & Ilyas (2017) and Atmaja & Sukartha (2021), which stated that self-efficacy has a positive effect on audit judgment. This shows that the higher the auditor's self-efficacy in carrying out audit tasks, the higher the audit judgment is produced. Self-efficacy is an individual factor that, according to social cognitive theory, influences assessment performance (Sanusi et al., 2018). The effect of time pressure on audit judgment shows a path coefficient of -0.019 with a t-statistic value of 0.626 and a significance value of 0.226. The results show that the t-statistic value is smaller than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is more than 0.05. Thus, time pressure does not affect audit judgment. The results indicate that H4 is rejected. With sufficient experience, auditors will be able to manage time pressure effectively because they have developed a better understanding of risky audit areas, have skills in prioritizing tasks and allocating resources efficiently, and are able to make the right decisions quickly based on intuition and accumulated knowledge, allowing them to maintain the quality of audit judgment even when faced with tight deadlines. The effect of obedience pressure on audit judgment shows a path coefficient of -0.207 with a t-statistic value of 3.409 and a significance value of 0.000. The results indicate that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, obedience pressure has an adverse effect on audit judgment. The results indicate that H5 is accepted. The results of research conducted by Yusuf (2017) and Anggerwati & Lukman (2023) found that obedience pressure has a negative and significant effect on audit judgment. Pawitra & Suhartini (2019) stated that social cognitive theory provides understanding, prediction, and changes in human behavior through interactions between humans and their environment.

The effect of task complexity on audit judgment shows a path coefficient of -0.011 with a t-statistic value of 0.348 and a significance value of 0.364. These results indicate that the t-statistic value is smaller than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is more than 0.05. Thus, time pressure does not affect audit judgment. These results indicate that H6 is rejected. With sufficient experience, auditors will be able to manage complex tasks effectively because they have developed a better understanding of risky audit areas, have skills in prioritizing tasks, and are able to make the right decisions quickly based on intuition and accumulated knowledge, allowing them to maintain the quality of audit judgment. The effect of auditor professional skepticism on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.461 with a t-statistic value of 2.775 and a significance value of 0.006. The results show that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience strengthens the positive influence of auditor professional skepticism on audit judgment. These results indicate that H7 is accepted. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments, so they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. Abdolmohammadi & Wright (1987) said that less experienced auditors have a more significant error rate than more experienced auditors. In social cognitive theory, it is said that humans have specific cognitive abilities that allow them to be active information processors (Bandura, 1986). The effect of auditor knowledge on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.076 with a t-statistic value of 2.306 and a significance value of 0.022. The results show that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience strengthens the positive influence of auditor knowledge on audit judgment. These results indicate that H8 is accepted. According to Widyakusuma et al. (2019), if an auditor has long audit experience with various tasks and various types of companies, it will enrich knowledge so that the resulting judgment will be better and more precise. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments so that they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. This finding aligns with Liu et al. (2024), as knowledge sharing (auditor knowledge) and confidence in professional skills (self-efficacy) are crucial components in enhancing group-based financial reporting judgments.

Based on social cognitive theory, it is explained that quality audit judgment is the result of an auditor's social and cognitive processes in processing information obtained through their knowledge and experience. The effect of auditor self-efficacy on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.427 with a t-statistic value of 2.621 and a significance value of 0.009. The results show that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience strengthens the positive influence of auditor self-efficacy on audit judgment. These results indicate that H9 is accepted. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments, so they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in making judgments. Based on social cognitive theory, this theory states that individuals' beliefs about their ability to perform a task motivate them to seek or avoid the task and that individuals' cognitive abilities should reflect their accumulated knowledge (Sanusi et al., 2018).

The effect of time pressure on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.351 with a t-statistic value of 2.480 and a significance value of 0.011. These results indicate that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience weakens the negative effect of time pressure on audit judgment. These results indicate that H10 is accepted. According to Widyakusuma et al. (2019), if an auditor has long audit experience with various tasks and various types of companies, it will enrich their knowledge so that the resulting judgment will be better and more precise. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments so that they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. The effect of obedience pressure on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.078 with a t-statistic value of 2.010 and a significance value of 0.043. These results indicate that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience weakens the negative effect of obedience pressure on audit judgment. These results indicate that H11 is accepted. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments so that they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. Experienced auditors will be more skilled in recognizing situations where obedience pressure can threaten their independence and objectivity. They will be more confident in refusing orders or expectations that conflict with professional standards so that auditor experience can weaken the negative effect of obedience pressure on audit judgment. The effect of task complexity on audit judgment with auditor experience as a moderating variable shows a path coefficient of 0.275 with a t-statistic value of 2.189 and a significance value of 0.029. These results indicate that the t-statistic value is greater than the t-table ( $t\text{-stat} > 1.645$ ), and the significance value is less than 0.05. Thus, auditor experience weakens the negative effect of task complexity on audit judgment. These results indicate that H12 is accepted. Lannai (2024) stated that experienced auditors are able to manage complex audit assignments so that they are able to respond effectively to information related to audit responsibilities and risks, which are crucial in providing assessments. Pawitra & Suhartini (2019) stated that social cognitive theory provides understanding, predictions, and changes in human behavior through interactions between humans and their environment.

#### 4. Conclusion

Based on the results of data analysis and discussion, it can be concluded as follows: Auditor professional scepticism has a positive effect on audit judgment. Auditor knowledge has a positive effect on audit judgment. Auditor self-efficacy has a positive effect on audit judgment. Time pressure does not affect audit judgment. Obedience pressure has a negative effect on audit judgment. High obedience pressure can significantly lead to a decrease in the quality of the resulting audit judgment. Task complexity does not affect audit judgment. Auditor experience strengthens the positive effect of auditor professional skepticism on audit judgment. Auditor experience strengthens the positive effect of auditor knowledge on audit judgment. Auditor experience strengthens the positive effect of auditor self-efficacy on audit judgment. Auditor experience weakens the negative effect of time pressure on audit judgment. Auditor experience weakens the negative effect of obedience on audit judgment. Auditor experience weakens the negative effect of task complexity on audit judgment.

Further research can use samples, namely auditors who work at other KAPs outside Bali, public auditors (BPK), or internal auditors who work at a company. And for further research, it can combine quantitative and qualitative approaches through in-depth interviews with several auditors who are respondents to obtain a more comprehensive understanding. Public Accounting Firms (KAP) are advised to implement policies and practices that proactively support the development of auditors' factors, such as conducting training that focuses on improving the knowledge and experience possessed by auditors, creating a conducive work environment, and optimizing the structure of audit tasks. In addition, KAPs need to evaluate and improve environmental factors such as unrealistic time pressure and compliance pressure that do not support auditor professionalism and objectivity during the audit process. KAPs should also design audit assignments that consider the complexity of the task and provide adequate resources, including the use of audit technology, to facilitate high-quality audit judgment and reduce the potential for bias.

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