

Moderation the Audit Experience and Professional Skepticism for the Effect of Time Budget Pressure and Audit Complexity on Audit Judgment

I Ketut Jati, H.Bambang Suprasto

Accounting Department, Economic and Business Faculty, Udayana University, Bali, Indonesia

ABSTRACT

This study was intended to examine the partial effect of time budget pressure and audit complexity on audit judgment. The specific purpose was to determine the ability of contingent factors of audit experience and professional skepticism to moderate the effect of time budget pressure and audit complexity on audit judgment. Primary data was collected by questionnaire and analyzed by the Moderated Regression Analysis (MRA) technique for partial and moderation effect. This study has six findings. First, time budget pressure has a positive but insignificant effect on Audit Judgment. Second, audit complexity has a negative but insignificant effect on audit judgment. Third, auditor's experience weakens but insignificantly and negatively the effects of time budget pressure on audit judgment. Fourth, audit experience weakens insignificantly the effect of audit complexity on audit judgment. Fifth, professional skepticism weakens the effect of time budget pressure on audit judgment. Sixth, professional skepticism weakens the effect of audit complexity on audit judgment.

Keywords: time budget pressure, audit complexity, audit experience, professional skepticism, and audit judgment.

INTRODUCTION

Auditors cannot guarantee clients or other users of financial statements, that audited financial statements were accurate. They do not check every audited transaction and cannot ensure that all transactions occurred have been recorded, summarized, classified and compiled properly into financial statements (Mulyadi, 2014). Auditors can give guarantee the sufficient and competent evidence as confirmed by Indonesian Institute of Certified Public Accountants (IAPI, 2015), in professional standards of public accountants / statement of auditing standards - standard field work, sufficient competent audit evidence must be obtained through inspection, observations, information requests, and confirmations as an adequate basis to express opinions on audited financial statements.

In order to get sufficient evidence as the basis for audit opinion, it needs an audit judgment. IAPI (2015) stated that audit considerations regarding the adequacy (quantity) of competent audit evidence play an important role. It has strong implications on audit quality or opinion on fairness of audited financial statements.

The IAPI (2015) statement means that audit quality opinion was based on auditor's belief in competence and adequacy of audit evidence. It involves audit judgment. Creative accounting scandals, such as big bath accounting practices, have been done by even well-known companies (Kieso and Weygandt, 1998). Furthermore, research results on creative accounting practices in United States were also revealed by Schilit (1993) and in several other countries, such as United Kingdom (Griffiths, 1995: 1996), France (Stolowy, 2000), and Australia (Revsine, 1989; Craig and Walsh, 1989). Meanwhile, US Federal Bureau of Investigation / FBI (U.S News, 1988) revealed a higher fraud in accounting (FBI, 1988).

Domestic scandals can be seen from action taken by Honorary Board of Indonesian Accountants Association (IAI) to 10 Public Accountant Offices who committed violations, following the government's objection to sanctions of a plus warning. The 10 Public Accounting Firms were alleged to have committed violations when auditing the liquidated banks in 1998 related to BLBI cases. In addition, there were financial and managerial cases of public companies that cannot be detected by auditors which cause companies to be fined by Bapepam (Winarto, 2002 in Martiyani, 2010: 22), such as Century Bank cases and various other similar cases.

Above phenomenon indicates the gap between expectation and reality of information quality presented in audited financial statements. There were several factors that should be suspected of contributing to audit judgment. This study will trace the role of time budget pressure and audit complexity on audit judgment.

Time budget pressure was a condition to shows that auditors were required to carry out efficiency over a predetermined time, which can lead to high stress levels and affect the auditor attitudes, intentions and behavior (Dezort, 2002; Braun, 2000). Basuki and Mahardani (2006) asserted that time budget pressure could reduce audit judgment quality through reducing examination samples and receiving weak audit evidence. Azad (2003) found that under stressed conditions, auditors tended to behave dysfunctional. Prasita (2007) stated that time budget pressure has a negative and significant effect on audit quality. This result was consistent with Ningsih (2013), Kurnia (2014), Dutadasanovan (2013) and Muhsyi (2013) that higher the time budget pressure given by client to auditor can cause lower audit quality. Adversely, Jelista (2015), Arisinta (2013), Hapsari (2016) and Aprianto (2015) stated that time budget pressure has a positive and significant effect on audit quality. In addition,

audit complexity also has important role in audit judgment. Audit complexity was based on individual perceptions of an audit task, difficult for someone but easy for others (Restu and Indriantoro, 2000). Auditing becomes increasingly complex because of higher level of task difficulty and task variability (Gupta et al, 1999).

Research the effect of audit complexity on audit judgment has been done by several researchers and shows inconsistent results. Chung and Monroe (2001) said that interaction between gender and task complexity significantly affects the audit judgment. Abdolmohammadi and Wright (1986) indicated that task complexity has a significant difference in judgment. Prasita (2007) found empirical evidence that audit complexity has a negative and significant effect on audit quality. This result was consistent with research of Suwardi (2010), Engko and Gudono (2007) and Muhsyi (2013). Adversely, Cheng, et al. (2003) found that audit complexity tasks insignificantly affect on decision performance. Similarly, Sabaruddinsah (2007) showed that audit tasks do not have a significant effect on audit judgment. Jelista (2015), Mulyadi (2013), Widiarta (2013) and Abdika (2015) found that audit complexity had a positive and significant effect on audit quality.

The previous studies were inconsistent because there were other factors that affect the relationship between independent variables and dependent variables. Govindarajan (1986) stated that possibility of absence of comprehensive research results depends on certain factors or better known as contingency factors. Murray (1990) explains that in order to reconcile conflicting results a contingency approach was needed to identify other variables as moderators or mediators in research model.

There were several variables that were strongly suspected can moderate the effect of budget time pressure and audit complexity on audit judgment, two them were audit experiences and professional skepticism. Experience was a learning process and development of behavioral potential (Asih, 2006, p. 10). Auditor experience was an important factor needed to complete the work. More experience auditor can produces better performance in complex tasks, including in examinations. Experienced audit accountants will make relatively better judgment in professional assignments compared to inexperienced accountants (Butts in Herliansyah and Meifida, 2006, p. 26). It can be seen that audit experience can improve audit judgment quality. There was a possibility that audit experience can moderate the effect of time budget pressure and audit complexity on audit judgment.

Professional skepticism was the auditor's attitude in audit assignments where this attitude includes the mind that always questioning and evaluating critically on audit evidence (Noviyanti, 2008). Professional skepticism was defined as an attitude that was not easy to believe in audit evidence presented by management, an attitude that always questions and evaluates audit evidence critically (Adnyani, et al, 2014).

Different from previous research, besides confirming the effect of time budget pressure and audit complexity on audit judgment, this study aims to examine the moderating contingency factors, audit experience and professional skepticism, to the effect of time budget pressure and audit complexity on audit judgment.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976) stated that agency theory describes shareholders as principals and management as agents. Therefore, management must account all the efforts to shareholders (Sukartha, 2007). An efficient contract should fulfils two factors, namely (1) the agent and principal have symmetrical information and (2) the risk borne by agent relating to payoff was small (Sukartha, 2007). Independent auditors can avoid fraud in financial statements made by management (Badjuri, 2011).

Gunadarma (2012) stated agency theory has two objectives. First is to improve the ability of individuals (both principals and agents) in evaluating the environment to make decisions (The belief revision role). Second is to evaluate the results of decisions that have been taken to facilitate the allocation of results between principals and agents consistent with work contract (The performance evaluation role). Hartadi (2012) stated that agency theory ultimately relates to conflict of interest issues that may arise from contractual relations of both parties which in essence both have different information acquisitions. Conversely, management requires auditors to legitimize their performance (in form of financial statements) in order deserve incentives for such performance (Gunadarma, 2012).

Sinaga (2015) said that external auditors were parties who were considered capable to bridge the interests of principals and agents to manage company finances. Agency theory explains that an auditor with high audit quality will have the ability to detect fraud committed by management (Becker et al., 2010 in Sinaga 2015). Auditors tenure also becomes an indication that auditor's independent attitude really becomes very difficult to implement, because the interests of client management.

Attribution Theory

Attribution theory was first put forward by Heider 1958. This theory was used to develop an explanation of ways we assess individuals differently, depending on meaning in associate with certain behaviors. Basically, this theory suggests that when observing the behavior of an individual, we try to determine whether the behavior was

caused internally or externally (Raya, 2016). Stephen and Timothy (2011) in Raya (2013) stated that internal behavior was believed to be affected by an individual's personal control.

Attribution theory refers to cause of an event based on individual perceptions. This study uses attribution theory to explain the effect of fraud audit training on auditor duties and responsibilities to detect fraud. Fraud audits training should make the auditor can detect a fraud. Wahyudi (2013) said that success or failure of individual perceptions leads to expectations for future actions and emotional causes.

Reverse U Curve Theory

The inverse U curve theory was a theoretical model to explain relationship between pressure and performance. Robbins (2006) in Ratnaningtias (2014) described the logic underlying the theory of inverted U Curve that stresses at low to moderate levels stimulate the body and increase the ability to react. On contrary, the excessive stress will place demands that cannot be achieved, resulting in decreased performance.

Auditors in a low to medium pressure will actually provide a motivational boost, but at exceeds level will cause disrupt the audit quality. Pierce and Sweeney (2004) in Ratnaningtias (2014) found a linear relationship between pressure and dysfunctional behavior. Robbins (2006) in Ratnaningtias (2014) also mentions that this model does not get much empirical support. But, inverse U theory was expressed according to conditions when the auditor was under pressure.

Contingency Approach

Fisher (1998) argued that contingency approach reveals that planning and management control systems depends on organizational characteristics and environmental conditions to implement system. Researchers were interested to use a contingency approach to know whether the reliability level of independent variable always has the same effect on each condition on dependent variable (Suramika, 2016). Contingent theory has an assumption that other situational factors can interact to affect certain situations. Some accounting researches use a contingency approach to look at relationship of contextual variables as environmental uncertainty (Outley, 1980).

Public Accountants and Public Accountants Professional Standards

Public accountants or also known as external accountants were independent accountants who provide services on based on certain payments. They work freely and generally establish a Public Accounting Firms. A public accountant can conduct audits, tax services, management consulting services, and management system preparation services.

Public accountants profession were shaded with Professional Standards of Public Accountants. Public Accountants were professions with main activities in external audit work. The audit must be done professionally by an independent and competent person. Therefore, Professional Standards of Public Accountants was made with aim that auditors including public accountants who carry out the work of auditors can be done properly. Public Accountants can perform auditor work based on audit standards. The audit quality results can be measured clearly because it already has applicable standards.

Audit Judgment

Jamilah et al (2007) defined audit judgment as the auditor's policy to determine opinions based on audit results referring to formation of an idea, opinion or estimate of an object, event, status, or other types of events. Judgment was often needed by auditors in carrying out audits of an entity's financial statements (Zulaikha, 2006). Audit judgment was inherent at each stage in financial statement audit process, namely acceptance of audit engagements, audit planning, implementation of audit testing, and audit reporting. Siegel (1989) in Mutmainah (2006) stated that judgment was a behavior that was affected by perception of situations. The most influential factor was materiality and belief. Materiality level in auditing was very important, significant, and essential (Nugraha, 2011).

The audit judgment covers the acquisition and assessment of evidence underlying the historical financial statements of an entity that contains assertions made by management of that entity. Based on audit on financial statements of an entity, auditor gives an opinion regarding whether the financial statements present fairly, in all material respects, financial position and business results of entity consistent with General Accepted Accounting Principles (Mulyadi, 2002). Audit judgment was auditor consideration to response to information effecting documentation of evidence and making decisions of auditor's opinion on financial statements. The auditor's perspective in responding to information relates to audit responsibilities and risks that will be faced in relation with the judgment (Jamilah et al., 2007). Puspa (2006) showed types of audit considerations, namely: 1) Determination of Materiality Level and 2) Transaction Engineering.

Time Budget Pressure and the effect on Audit Judgment

Margheim et al., (2005) stated that time budget pressure related to auditor pressure when trying to complete the

audit work with the budgeted time. Research on time budget pressure by Coram et al., (2004) on 106 senior auditors explained that time budget pressure had the greatest effect on audit quality reduction behavior. De Zoort (1998) stated that auditor manages time budget pressure in two ways, namely, functional and dysfunctional. McNamara and Liyanarachchi (2008) found that time budget pressure significantly affect the auditor in performing dysfunctional behavior.

Audit time budget pressure occurs when the audit work unit allocates a small amount of audit time used by auditor to complete certain audit procedures (Margheim et al., 2005). Research conducted by Nadirsyah (2011) and Agustini (2015) showed that time budget pressures have a significant effect, while Elisabeth (2012) found that time budget pressures negatively affect on auditors judgment. Based on thinking framework and previous research results, research hypothesis can be developed below.

Ha.1: Time budget pressure has a negative effect on Audit judgment

Audit Complexity and the effect on Audit Judgment

Restuningdiah and Indriantoro (2000) stated that complexity arises from weak ambiguity and structure, both in main tasks and other tasks. Chung and Monroe (2001) said that high task complexity affects on auditors judgment. A similar thing was also shown in Wijayatri's (2010) study that task complexity has the most dominant effect on audit judgment. As a result the judgment taken by auditor was not consistent with evidence obtained. Based on thinking framework and previous research results, research hypothesis can be developed below.

Ha.2: Audit complexity has a negative effect on audit judgment.

Audit experience and the ability to moderate the effects of Time Budget Pressure and Audit Complexity on Audit Judgment

Experience makes auditor becomes familiar with situation and circumstances in each assignment. Kusharyanti (2003) found that experienced auditors had a better understanding. The fact shows that longer tenure gives more work experience. Conversely, shorter tenure usually gives lower experience. Zulaikha (2006) also explained that auditor's experience affect on audit judgment.

Incompatibility between the time budget and task creates the dysfunctional behavior to cause low audit quality. Margheim (2005) stated that under tight conditions the auditor time budget cannot make a good audit judgment, it can decline audit quality. Libby and Frederick (1990) found that more experienced auditor can produce more expectations to explain audit findings. Based on thinking framework and previous research results, research hypothesis can be developed below.

Ha.3: Audit experience weakens the negative effect of time budget pressure on audit judgment.

Audit complexity was affected by high ambiguity in sense that information was not consistent with events to be predicted (Chung and Monroe, 2001). Higher complexity in a task decrease success rate of task. Audit quality will decrease because in such conditions the auditor cannot make a good audit judgment. Based on thinking framework and previous research results, research hypothesis can be developed below.

Ha.4: Audit experience weakens the negative effect of audit complexity on audit judgment.

Professional skepticism and the ability to moderate the effect of Time Budget Pressure and Audit Complexity on Audit Judgment

Jannah (2011) explained that word "sceptic" comes from Greek word skeptic the means: people who look for information. The glossary of IAASB Handbook (2008) (in Quadackers, 2009) defines professional skepticism as an attitude to include thoughts, questions and critical assessments to evidences. A sceptical auditor will not take for granted an explanation from client but will ask questions to get reasons, evidence, and confirmation regarding (Noviyanti, 2008).

Adnyani et al. (2014) showed that professional skepticism has a significant effect on auditor's responsibility to detect fraud and financial statement errors. Median (2014) found that professional skepticism has a significant effect on ability to detect fraud because in such conditions auditor can make a better audit judgment. Based on thinking framework and previous research results, research hypothesis can be developed below.

Ha.5: Professional skepticism weakens the negative effect of time budget pressure on audit judgment.

Audit complexity was affected by high ambiguity, various outcomes expected by client from auditing activities and amount of irrelevant information that inconsistent with prediction (Chung and Monroe, 2001). Higher complexity in a task decreases the task's success rate. High audit complexity in auditing activities makes accountants dysfunctional, decreasing audit quality because under these conditions they cannot develop good audit judgment (Restuningdiah and Indriantoro, 2000). However, when professional skepticism has been inherent in auditor, it will greatly assist them to face the audit complexity task. They were more clear, careful, and tactical to look at problem and more able to consider competence and adequacy of audit evidence needed in order to make the audit opinion. Based on thinking framework and previous research results, research hypothesis

can be developed below.

Ha.6: Professional skepticism weakens the negative effect of audit complexity on audit judgment.

Research Concept

Based on theory, logical thinking framework and hypothesis, the conceptual framework of the research can be presented in Figure 1.

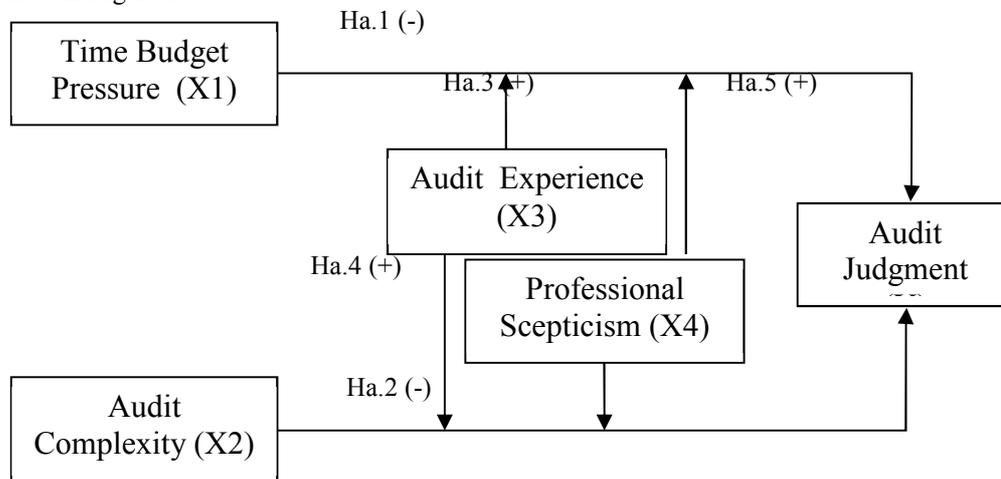


Figure 2.1. Research Concept

RESEARCH METHODS

Types and Data Sources

The data types of this research were can be explained below.

1. Quantitative data was data in form of numbers. This study uses quantitative data of auditor numbers to work at each Public Accounting Firms and questionnaire measured with Modified Likert scale.
2. Qualitative data was data in form of schemes, words, or images. This study uses qualitative data from Public Accounting Firms in Bali Province, general description of Bali Province Public Accounting Firms, and Bali Province al Public Accounting Firms organizational structure.

The data sources of this study were explained below.

1. **Primary data.** It was obtained through respondents statements in answering the questionnaire (Indriantoro, 2012: 147).
2. **Secondary data.** It was general description of Public Accounting Firms, number of auditors, and organizational structure in Public Accounting Firms in Bali Province (Indriantoro, 2012: 147).

Population, Sampling Methods and Samples

The study population were all auditors at Public Accounting Firms in Bali Province and registered in directory of Indonesian Institute of Certified Public Accountants (IAPI) in 2017. The method to select samples was a non probability sampling with a saturated sampling technique. The samples in study will be chosen to represent the characteristics of population (Sugiyono, 2013: 116). The data was collected by questionnaires with five point likert scale.

Analysis Method

The multiple regression analysis technique was intended to examine the effect of more than 1 independent variable on one or more dependent variables. The MRA technique was a multiple linear regression analysis that contains elements of interaction, namely the multiplication of two or more independent variables (Utama, 2014).

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e.....(1)$$

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_1X_3 + \beta_5X_2X_3 + e.....(2)$$

Description:

Y: Audit Judgment / AJ

α: Constants

β1-β5: Unstandardized Beta Coefficient

X1: Time Budget Pressure / TBP

X2: Audit complexity / KA

X3: Auditor Experience / PA

X4: Professional skepticism / SP

e: Standard Error

RESEARCH RESULT

Research Respondents

Table 1 shows that only 36 auditors from 6 Public Accounting Firms were distributed questionnaires or as many as 36 copies and all of them had been responded and received by researchers. Some Public Accounting Firms refused to fill questionnaire. The questionnaires returned were 36 copies Response Rate of 100% and overall response data can be used in data analysis process.

Multiple Regression Test Results

The data analysis with SPSS software produces model feasibility test, determination coefficient, and t test. The multiple regression analysis was presented in Table 1.

Table 1. Multiple Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	Description
		B	Std. Error			
1	(Constant)	-15.056	.001		.001	
	TBP	.031	.273	.073	.273	Ha.1 Rejected
	KA	-.018	.579	-.039	.579	Ha. 2 Rejected
	PA	.129	.003	.316	.003	
	SP	.814	.000	.684	.000	
Significance of F test		0.000				
Adjusted R-square		0.853				

a. Dependent Variable: AJ

Table 1 shows the multiple regression analysis. The descriptions were shown below.

- The F test was obtained significance value of $0.000 < 0.05$. It can be said that this multiple regression model meet the feasibility test model / model fit.
- The adjusted R^2 value was 0.853. It means that independent variables in model (TBP, KA, PA, and SP) can explain variation of AJ dependent variable by 85.3% while the remaining 14.7% was explained by other variables outside the model.
- Statistics t test can be described below.
 - The t test for the effect of TBP variable on AJ has the significance value of 0.273 with beta coefficient of 0.31 > 0.05 . It means that TBP has a positive but insignificant effect on AJ. The results of this test reject the Ha.1 which states that TBP has a negative effect on AJ.
 - The t test for effect of KA variable on AJ has significance value of 0.579 with beta coefficient of -0.18 > 0.05 . It means that KA has a negative but insignificant effect on AJ. This test results reject the Ha.2 that KA has a negative effect on AJ.
 - The t tests for the effect of PA and SP on AJ show that PA and SP have positive and significant effect on AJ. The effect of SP on AJ was larger than the effect of PA on AJ. This can determine the moderation type of PA and SP variables during the MRA test.

The MRA Test Results were shown in table 2.

Table 2. MRA Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.	Description
		B	Std. Error	Beta		
1	(Constant)	-74.335	27.408		.011	
	TBP	1.137	.792	2.656	.163	
	KA	-.983	.447	-2.176	.037	
	PA	260	.229	.637	.265	
	SP	2.501	.789	2.099	.004	
	TBP.PA	.001	.005	.164	.784	Ha.3 Rejected
	TBP.SP	.024	.021	2.519	.266	Ha.5 Rejected
	KA.PA	.018	.006	2.248	.005	Ha.4 Accepted
	KA.SP	.039	.013	4.156	.008	Ha.6 diterima
Significance of F test		0.000				
Adjusted R-square		0.881				

a. Dependent Variable: AJ

Table 2 showed the results of model feasibility test, determination coefficient, and t test for MRA model. The descriptions are shown below

- The F test result has significance value of $0.000 < 0.05$. It means that this multiple regression model meets feasibility test model / model fit.
- The adjusted R² value was 0.881. It means that independent variables in model (TBP, KA, PA, and SP) can explain the variation of AJ variable by 88.1% while remaining 11.91% was explained by other variables outside the model. The adjusted R² value of multiple regression models in table 1 was 85.3%, smaller than adjusted R² value of MRA model. It means that independent variables and interactions in MRA model were better to explain variations in AJ variables than independent variables in multiple regression models.
- Test Statistics t results were explained below.
 - The t test for moderation for PA to the effect of TBP on AJ has beta coefficient of 0.001 with TBP.PA significance value of 0.784 > 0.05. It means that PA has positive but insignificantly effect on TBP and AJ. It is reject the hypothesis Ha.3 that PA weakens the negative effect of TBP on AJ.
 - The t test for SP moderation effect on TBP and AJ has beta coefficient of 0.024 with TBP.SP significance value of 0.266 > 0.05. It means that SP has positive but insignificant effect on TBP and AJ. This test results reject the hypothesis Ha.5 that SP weakens the negative effect of TBP on AJ.
 - The t test for moderation effect of PA on KA and AJ has beta coefficient of 0.018 with KA.PA significance value of 0.005 < 0.05. It means PA has a positive and significant effect on KA and AJ. This test results reject the Ha.4 states that PA weakens the negative effect of TBP on AJ.
 - The t test for moderation effect of SP on KA and AJ has beta coefficient of 0.039 with KA.SP significance value of 0.008 < 0.05. It means that SP significantly weakens the negative effect of KA on AJ. This test results accept the hypothesis Ha.6 that PA weakens the negative effect of KA on AJ.

DISCUSSION

Time Budget Pressure has a Negative Effect on Audit Judgment

This study results indicate that time budget pressure has a positive but insignificant effect on audit judgment. It rejects the Ha.1. These results do not support Elisabeth (2012) that time budget pressure negatively affects on auditor judgment. This result also inconsistent with Nadirsyah (2011) and Agustini (2015) research that time budget pressure has a significant effect.

Audit Complexity Has Negative Effects on Audit Judgment

This study results indicate that audit complexity has a negative but insignificant effect on audit judgment. It rejects the Ha.2. This study results support the Jamilah, et al (2007) in Raiyani (2014) that task complexity does not affect on audit judgment. This result was inconsistent with Chung and Monroe (2001) that high task complexity affects the auditor judgment. In addition, this result also rejects the results of Wijayatri's research (2010) that task complexity has the most dominant effect on audit judgment.

Auditor Experience Weakens the effect of Time Budget Pressure on Audit Judgment

This study results indicate that auditor's experience does not weaken the effect of time budget pressure on audit judgment. It rejects the Ha.3. The moderation variable of auditor experience was included in homological moderation where the potential variable becomes a moderation variable to strength the relationship between predictor variables and dependent variables. This variable does not interact with predictor variables and does not have a significant relationship with dependent variables (Solimun, 2010).

Audit Experience Weakens the Effect of Audit Complexity on Audit Judgment

This study results indicate that auditor experience weakens the effect of audit complexity on audit judgment. It is accepts the Ha. 4. The moderation variable of auditor experience has pure moderation type where the moderation relationship between predictor variables and dependent variables were moderation to interact with predictor variables without being a predictor variable (Solimun, 2010).

Professional Skepticism Weakens the Effect of Time Budget Pressure on Audit Judgment

This study results indicate that professional skepticism does not weaken the effect of time budget pressure on audit judgment. It rejects the Ha.5. Professional skepticism has homological moderation type where the potential variable becomes a moderation variable to strengthen the relationship between predictor variables and dependent variables (Solimun, 2010). This can be seen from direct effect of professional skepticism variable on audit judgment that insignificant and when interacting with independent variable (time budget pressure) also produces insignificant value. It can be said that this variable does not interact with predictor variables and does not have a significant relationship with dependent variables

Professional Skepticism Weakens the Effect of Audit Complexity on Audit Judgment

This study results indicate that professional skepticism weakens the effect of audit complexity on audit judgment. It accepts the Ha.6. The skepticism variable was a pure moderation variable, namely the variable moderates the relationship between predictor variables and dependent variables where pure moderation variables interact with predictor variables without being a predictor variable (Solimun, 2010). This can be seen from results of test of direct effect of professional skepticism variable on judgment audits that were insignificant but after interacting with independent variables of audit complexity changes to become significant.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on above discussion, the conclusion can be shown below.

1. Time budget pressure has a positive but insignificant effect on audit judgment.
2. The audit complexity has a negative but insignificant effect on audit judgment.
3. The auditor's experience insignificantly increases the effect of time budget pressure on audit judgment.
4. The auditor's experience significantly weakens the effect of audit complexity on audit judgment.
5. Professional skepticism significantly increases the positive effect of time budget pressure on audit judgment.
6. Professional skepticism significantly and negatively weakens the effect of audit complexity on audit judgment.

Suggestion

Based on above, discussions the suggestions can be given below.

1. Audit experience and professional skepticism need to be strengthened to significantly increase the positive effect of time budget pressure on audit judgment and also significantly can reduce the negative effect of audit complexity on audit judgment, for example: by intensifying auditing laboratories among accounting students, increasing the audit practices in PPAk program and advanced accounting education for Public Accounting Firms auditors.
2. Future researcher can examine the moderation role of whistleblowing intention variable, type of audit, and audit orientation for the effect of audit experience on audit judgment.

REFERENCES

- Abdika, Cudtia Lizka. 2015. Pengaruh Kompetensi, Kompleksitas Tugas, Skeptisisme Profesional, Independensi dan Kecerdasan Emosional Terhadap Kualitas Audit Auditor Badan Pemeriksa Keuangan (BPK) Republik Indonesia dan Badan Pengawas Keuangan Dan Pembangunan (BPKP) Perwakilan Provinsi Riau. *Jom FEKON*, Vol.2(2) pp: 1-15.
- Ahituv, Niv dan Magid, Igbaria. 1998. The Effect of Time Budget Pressure and Completeness of Information on Decision Making. *Journal Management Information System* Vol. 15(2) pp:153-172.

- Aisyah, Edelwies Asti dan Sukirman. 2015. Hubungan Pengalaman, Time Budget Pressure, Kompensasi Terhadap Kualitas Audit pada Kantor Akuntan Publik (KAP) Di Kota Semarang. *Accounting Analysis Journal*, Vol.4(1) pp:1-11.
- Aprianto, Dwi. 2015. Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas dan Time Budget Pressure terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik Di Surakarta Dan Yogyakarta). *Skripsi*. Surakarta: Universitas Muhammadiyah.
- Arens, Alvin A. Elder, Randal J. Beasley, Mark S. 2008. *Auditing dan Jasa Assurance*. Jakarta: Penerbit Erlangga.
- Arisinta, Octaviana. 2013. Pengaruh Kompetensi, Independensi, Time Budget Pressure, Dan Audit Fee Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Surabaya. *Jurnal Ekonomi dan Bisnis*, Vol.23(3) pp: 266–278.
- Asih, Dwi Ananing Tyas. 2006. *Jurnal*. Pengaruh Pengalaman Terhadap Peningkatan Keahlian Auditor Dalam Bidang Auditing. *Skripsi*. Fakultas Ekonomi Universitas Islam Indonesia. Yogyakarta.
- Azad, Ali N. 1994. Time Budget Pressure and Filtering of Time Practices in Internal Auditing: A Survey. *Managerial Auditing Journal*, Vol.9(6) pp: 17-25.
- Basuki dan Krisna Yunika Mahardani. 2006. Pengaruh Tekanan Anggaran Waktu Terhadap Perilaku Disfungsional Auditor Dan Kualitas Audit Pada Kantor Akuntan Publik Di Surabaya. *Jurnal Maksi*, Vol. 6(2) pp: 203-221.
- Braun, Robert L. 2000. The Effect of Time Pressure on Auditor Attention to Qualitative aspects of Misstatement Indicative of Potential Fraudulent Financial Reporting, *Accounting, Organization and Society*, 25.
- Choo, F dan K.T. Trotman. 1991. The Relationship Between Knowledge Structure and Judgment for Experienced and Inexperienced Auditors. *The Accounting Review*.
- Chung, Janne dan Monroe, Gary S. 2001. A Research Note on The Effects of Gender and Task Complexity on an Audit Judgement. *Behavioral Research In Accounting*. Vol. 13, 2001. Printed in USA.
- Coram, Paul, Ng, Juliana dan Woodliff, David. 2004. A Survey of Time Budget Pressure and Reduced Audit Quality Among Australia Auditors. *Australia Accounting Review*. Vol.13(1) pp: 38 – 44.
- DeAngelo, L.E. 1981. Auditor Size and Audit Quality. *Journal of Accounting and Economics*. Vol. 3(3) pp: 183-199
- De Zoort, F.T. 1998. Time Pressure Research in Auditing. Implication for Practice. *The Auditor Report*. 22(1).
- Dezoort, Todd. 2002. Time Pressure Research in Auditing Implication for Practice the Auditor's Report. 22. hal. 1-5
- Dutadasanovan, Yoga. 2013. Pengaruh Time Budget Pressure Terhadap Kualitas Audit Dengan Independensi Sebagai Variabel Intervening. *Skripsi*. Semarang: Universitas Negeri Semarang.
- Eisenhardt, K. M. 1998. Agency Theory: An Assessment and Review. *Academy of Management Review*. Vol. 14 (1) pp: 57-74.
- Elisha M.S dan Icut R.B. 2010. Pengaruh Independensi, Pengalaman, Due Professional Care dan Akuntabilitas terhadap Kualitas Audit. *Symposium Nasional Akuntansi XIII*. Purwokerto.
- Engko, Cecilia dan Gudono. 2007. Pengaruh Kompleksitas Tugas dan Locus Of Control Terhadap Hubungan Antara Gaya Kepemimpinan Dan Kepuasan Kerja Auditor. *Symposium Nasional Akuntansi X*. Makassar.
- Futri, Putu Septiani. 2014. Pengaruh Independensi, Profesionalisme, Tingkat Pendidikan, Etika Profesi, Pengalaman, Kepuasan Kerja Auditor pada Kualitas Audit Kantor Akuntan Publik di Bali. *Jurnal Akuntansi* Vol.7(2) pp: 444-461.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS*. Semarang: Badan Penerbit Universitas Sumatera Diponegoro.
- Hapsari, Riana Eka. 2016. Pengaruh Independensi, Time Budget Pressure, Skeptisisme Profesional Auditor, Etika Auditor, dan Pengalaman Kerja Auditor terhadap Kualitas Hasil Pemeriksaan Auditor Pemerintah Daerah (Survei pada Inspektorat Kota/Kabupaten Se-Eks Karesidenan Surakarta). *Skripsi*. Surakarta: Universitas Muhammadiyah Surakarta.
- Hasbullah., Ni Luh Gede Erni Sulindawati dan Nyoman Trisna Herawati. 2014. Pengaruh Keahlian Audit, Kompleksitas Tugas dan Etika Profesi Terhadap Kualitas Audit. *Jurnal Akuntansi* Vol.2(1) pp:1-11.
- Herliansyah, Yudhi dan Meifida Ilyas. 2006. "Pengaruh Pengalaman Auditor Terhadap Penggunaan Bukti Tidak Relevan Dalam Auditor Judgment". *Symposium Nasional Akuntansi IX* Padang.
- Hogarth. R. M., dan H.J. Einhorn. 1992. Order Effects in Belief Updating: The Belief Adjustment Mode, *Cognitive Psychology*. 2(4), pp:1 – 55.
- Hutabarat, Goodman. 2012. Pengaruh Pengalaman Time Budget Pressure dan Etika Auditor terhadap Kualitas Audit. *Jurnal Ilmiah ESAI* 6(1), Januari 2012 ISSN No. 1978-6034.
- Indriantoro, Nur dan Bambang Supomo. 2012. *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen, Edisi Pertama*. Yogyakarta: BPFE Yogyakarta.

- Iskandar, T.M. And Mohd-Sanusi, Z. 2007. Audit Judgment Performance: Assessing The Effect Of Performance Incentives, Effort And Task Complexity. *Managerial Auditing Journal*. Vol.22 pp: 34-52.
- Jelista,Mutiara. 2015. Pengaruh Kompleksitas Audit,Tekanan Anggaran Waktu, dan Pengalaman Auditor terhadap Kualitas Audit dengan Variabel Moderating Sistem Informasi. *Jom FEKON*. Vol. 2(2) pp: 1–15.
- Jensen, M.C., and W.H. Meckling. 1976. Theory of The Firm: Managerial Behaviour Agency Cost and Ownership Structure. *Journal of Financial Economics* Vol. 3(4) pp: 305-360.
- Khadilah, Risma Rizqia.,Pupung Purnamasari dan Hendra Gunawan. 2015. Pengaruh Time Budget Pressure, Pengalaman Auditor, Etika Auditor, dan Kompleksitas Audit Terhadap Kualitas Audit. *Prosiding Penelitian Spesia 2015* pp:236-243.
- Kusumantari, Ayu Diah. 2015. *Audit Tenure* Sebagai Pemoderasi Pengaruh Independensi Dan Skeptisisme Auditor Pada Kualitas Audit. *Skripsi*. Denpasar: Universitas Udayana.
- Kurnia, Winda., Khomsiyah dan Sofie. 2014. Pengaruh Kompetensi, Independensi, Tekanan Waktu dan Etika Auditor terhadap Kualitas Audit. *Jurnal Akuntansi*,Vol. 1(2) pp: 49–67.
- Libby,R. dan David M. Frederick. 1990. Experience and Ability to Explain Audit Finding. *Journal of Accounting Research*. Vol.28(2).
- Margheim, Lorenn, Tim Kelly, Diane Pattison. 2005. An Empirical Analysis of The Effects of Auditor Time Budget Pressure and Time Deadline Pressure. *The Journal of Applied Business Research – Winter 2005*, Vol. 21(1).
- McDaniel, Linda s. 1990. The Effects Of Time Pressure and Audit Program Structure on Audit Performance. *Journal of Accounting Research* Vol.28(2) pp: 267 – 285.
- McNamara, Shaun M and Gregory A Liyanarachchi. 2008. Time budget pressure and auditor dysfunctional behaviour within an occupational stress model. *Accountancy Business and the Public Interest*, 7(1).
- Meisser, W.F., Glover, S.M. dan Prawitt. D.F. 2008. *Auditing & Assurance Service A Systematic Approach*. New York: McGraw-Hill Irwin.
- Muhsyi, Abdul. 2013. Pengaruh Time Budget Pressure, Risiko Kesalahan, dan Kompleksitas terhadap Kualitas Audit. *Skripsi*. Jakarta: Universitas Islam Negeri Syarif Hidayattulah.
- Mulyadi. 2013. Pengaruh Pengalaman Kerja, Kompetensi, Independensi, Akuntabilitas, Profesionalisme, dan Kompleksitas Tugas Auditor Terhadap Kualitas Audit (Studi Empiris Pada KAP Surakarta Dan Jogja). *BHIRAWA*,Vol.1(2) pp: 74–89.
- Ningsih, A.A Putu Ratih Cahaya dan P. Dyan Yaniartha S. 2013. Pengaruh Kompetensi, Independensi, dan Time Budget Pressure terhadap Kualitas Audit. *Jurnal Akuntansi*,Vol. 4(1) pp:92–109.
- Nirmala, Rr Putri Arsika dan Nur Cahyonowati. 2013. Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Kompleksitas Audit dan Time Budget Pressure terhadap Kualitas Audit (studi empiris pada Auditor KAP di Jawa Tengah dan DIY). *Diponegoro Journal of Accounting*,Vol. 2(3) pp: 1–13.
- Noviyanti, Suzy. 2008. Skeptisme profesional auditor dalam mendeteksi kecurangan. *Jurnal Akuntansi dan Keuangan Indonesia* Volume 5 - Nomor 1, Juni 2008.
- Nurhayati,Enung. 2015. Pengaruh Pengalaman,Independensi, dan Time Budget Pressure Terhadap Kualitas Audit Dengan Etika Sebagai Variabel Pemoderasi. *JRKA*,Vol.1(2) pp:16-27.
- Pebryanto, Setyadi. 2013. Pengaruh Tingkat Pendidikan Formal, Pengalaman Kerja, Tingkat Kualifikasi Profesi, Coutinuing Professional Development Terhadap Kualitas Audit di Badan Pemeriksa Keuangan (BPK) RI Perwakilan Sulawesi Selatan. *Skripsi*. Makasar: Universitas Hasanuddin Makasar.
- Peraturan Menteri Keuangan Republik Indonesia Nomor: 17/PMK.01/2008 (PMKRI). 2008. Tentang Jasa Akuntan Publik.
- Pradipta, Gede Krisna. 2016. Tekanan Anggaran Waktu Sebagai Pemoderasi Pengaruh Profesionalisme dan Pengalaman Audit pada Kualitas Audit. *Jurnal Akuntansi* Vol.15(3) pp: 1740-1766.
- Prasita, Andin dan Priyo Hari Adi. 2007. Pengaruh Kompleksitas Audit dan Tekanan Anggaran Waktu terhadap Kualitas Audit dengan Moderasi Pemahaman terhadap Sistem Informasi. *Jurnal ekonomi dan Bisnis*, 13 (1).
- Pratama, Indra I Made dan Ni Ketut Lely Aryani Merkusiwati. 2015. Pengaruh Time Budget Pressure, Risiko Kesalahan Audit, dan Masa Perikatan Audit terhadap Kualitas Audit pada Kantor Akuntan Publik di Daerah Bali. *Jurnal Akuntansi*,Vol. 11(1) pp: 211–219.
- Puspitasari, Ayu Rahmi. 2011. Analisis Pengaruh Gender, Kompleksitas Tugas dan Pengalaman Terhadap Kinerja Auditor Dalam Pembuatan Audit Judgement.*Skripsi*.Fakultas Ekonomi Universitas Diponegoro. Semarang.
- Puspitasari, Rizsqi 2014. Pengaruh Profesionalisme, Kompleksitas Tugas, dan Pengalaman Auditor terhadap Auditor *Judgment* pada Kantor Akuntan Publik. *Skripsi* Universitas Diponegoro, Semarang.
- Putra, I Gede Cahyadi. 2013. Kualitas Audit Kantor Akuntan Publik di Bali Ditinjau dari Time Budget Pressure, Risiko Kesalahan, dan Kompleksitas Audit. *Jurnal Ilmiah Akuntansi dan Humanika* Vol. 2(2) pp: 765–784.
- Quadackers, Lucas mathias. 2009. A study of auditor skeptical characteristics and their relationship to sceptical judgment and decision. Dissertation: UV University Amsterdam.

- Raiyani, Ni Luh Kadek Puput. 2014. Pengaruh Kompetensi, Kompleksitas Tugas, dan *Locus Of Control* Terhadap *Audit Judgment*. E-Jurnal Akuntansi Universitas Udayana 6.3 (2014):429-438.
- Ratha, Dwi Kresna dan Ramantha. 2015. Pengaruh Due Professional Care, Akuntabilitas, Kompleksitas Audit, dan Time Budget Pressure Terhadap Kualitas Audit. *Jurnal Akuntansi*, Vol. 13(1) pp: 311–339.
- Restuningdiah, N. & Indriantoro, N. 2000. Pengaruh Partisipasi terhadap Kepuasan Pemakai dalam Pengembangan Sistem Informasi dengan Kompleksitas Tugas, Kompleksitas Sistem, dan Pengaruh Pemakai Sebagai Moderating Variabel. *Jurnal Riset Akuntansi Indonesia*, 3(2) pp: 119-133.
- Sanusi, S.M., Iskandar, T. M. and Poon, J.M.L. 2007. Effect of Goal Orientation and Task Complexity on Audit Judgement Performance. *Malaysian Accounting Review*, 6(2) pp: 123–139.
- Sosotutikno, Christina. 2003. Hubungan Tekanan Anggaran Waktu dengan Perilaku Disfungsional serta Pengaruhnya terhadap kualitas Audit. *Simposium Nasional Akuntansi VI*. Surabaya.
- Sugiyono. 2013. *Metode Penelitian Bisnis*. Bandung: C.V. Alfabeta
- Suardi, Bonaventura Bayu. 2010. Pengaruh Tekanan Anggaran Waktu dan Kompleksitas Audit terhadap Kualitas Audit (Studi Empiris pada Kantor Akuntan Publik). *Skripsi*. Yogyakarta: Universitas Atma Jaya Yogyakarta.
- Tan, H.-T., Ng, T.B.-P., & Mak B.W.-Y. (2002). The Effects Of Task Complexity On Auditors' Performance: The Impact Of Accountability And Knowledge. *Auditing: A Journal Of Practice & Theory*, 21(2) pp:81-95.
- Tubbs, R. M. 1992. The Effect of Experience on The Auditor's Organization and Amount of Knowledge. *The Accounting Review*.
- Ujiyanto, Muh. Arief. 2010. <http://kelembagaanda.wordpress.com/teori-agensi-principal-agent-theory/muh-arief-ujiyanto/>. Diakses pada tanggal 06 Juli 2016.
- Utama, Suyana. 2014. *Buku Ajar Aplikasi Analisis Kuantitatif*. Denpasar. Fakultas Ekonomi Universitas Udayana.
- Waggoner, Jeri B dan Cashell, James D. 1991. The Impact of Time Pressure on Auditors' Performance. *CPA Journal Jan-April. Ohio*. pp: 27 – 32.
- Widiarta. 2013. Pengaruh Gender, Umur, dan Kompleksitas Tugas Auditor pada Kualitas Audit Kantor Akuntan Publik di Bali. *Jurnal Akuntansi*, Vol.3(1) pp: 109–118.