

INFLUENCE OF GENDER, AUDIT EXPERTISE, PRESSURE FOR COMPLIANCE AND BONUSES ON AUDIT JUDGMENT (Study On Public Accounting Firms In Southeast Sulawesi)

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Abstarct

Audit Judgment is the auditor's policy in determining opinion on audit matters which refers to the formation of an idea, opinion or estimate about an object, event, status or other types of events. This study aims to develop a conceptual model of research on audit judgment at Public Accounting Firms (KAP) in Southeast Sulawesi. The variables used in this study are Gender, Audit Expertise, Compliance Pressure and Bonuses with Auditor Education and Auditor Experience as control variables. This study uses the conceptual framework method by observing and analyzing all information regarding the research topic. The conceptual research framework includes a combination of researchers from previous research and is related to the phenomena that occur. The conceptual model of this research is expected to become a method that can be used by public accounting firms as a reference in analyzing the factors that influence the intention to misuse assets. First, conceptual research is defined as a methodology in which research is carried out by observing and analyzing existing information on a particular topic. Second, collecting relevant literature, namely by narrowing down the topic and gathering relevant information around it. Third, identify certain variables by identifying variables related to the research to be conducted. Fourth, produce a framework. The initial conclusion in this conceptual study states that there is a positive influence between gender, audit expertise and bonuses or incentives on Audit Judgment . The negative effect of obedience pressure on Audit Judgment . This conceptual model can then be developed into further research in a more practical form so that it can contribute to the integrity of the auditor in carrying out his duties so as to provide a basis for confidence in the assessment he makes.

Keywords: Audit Judgment, Gender, Audit Expertise, Compliance Pressure, Bonus

INTRODUCTION

According to the report presented by ACFE in 2022, cases of fraud in the financial statements amounted to 9% with a loss of \$ 593,000. The large number of audit failures that are known to the public has reduced public confidence in the audit results of financial reports. This is the demand for public accountants to provide quality financial report presentations. The demand for quality financial reports is pressure for an auditor. When the auditor encounters a problem, compliance pressure will become more complicated because the auditor must provide an independent opinion on the fairness of the financial statements. In addition, the auditor must also meet the requirements of the audited entity's financial statements so that the tasks undertaken can provide satisfaction (Aida, 2021). As a professional, the auditor is required to hold on to his professional responsibilities. Professional responsibility does not stop until he submits a report to the client, but he will be responsible for the contents of the statement he has signed. For this reason, the auditor will be very careful in carrying out audit assignments and determine the judgement that will be given. Audit Judgment is very necessary because in the audit there is no comprehensive evidence, so this audit judgment is used to provide an opinion statement on audited financial reports, so that audit judgment has an urgency in determining the results of the audit. The quality of this audit will have an impact on how well the auditor performs in carrying out the task (Nadhiroh, 2010). Research on audit judgment has been carried out by previous researchers using goal setting theory, McGregor's X and Y theories and cognitive theory. Seeing the results of audit judgment which are still limited, the researcher tries to replace the theory that has been carried out by previous researchers with agency theory, attribution theory and motivation theory in the hope that the results of audit judgment will be maximized at the Southeast Sulawesi Public Accounting Firm

Methods

The method used in this study is the conceptual framework method. According to (Mamahit & Urumsah, 2018) the conceptual research method is a methodology by observing and analyzing all information regarding the research topic. The conceptual research framework includes a combination of researchers from previous research and is related to the phenomena that occur. There are four steps in conducting the conceptual research method: First, conceptual research is defined as a methodology in which research is conducted by observing and analyzing existing information on a particular topic. Conceptual research does not involve doing any practical experiments. Second, collect relevant literature, namely by narrowing the topic and gathering relevant information around. Third, identify certain variables by identifying variables related to the research to be conducted. Fourth, produce a framework. This step begins building the necessary framework using a mix of variables from scientific articles and other related materials. This research was conducted to reduce knowledge gaps and make information more relevant. The variables used in this study are gender, audit expertise, obedience pressure and bonuses. The population in this study is the leadership, senior auditors and junior auditors of the Southeast Sulawesi Province Public Accountant Office.

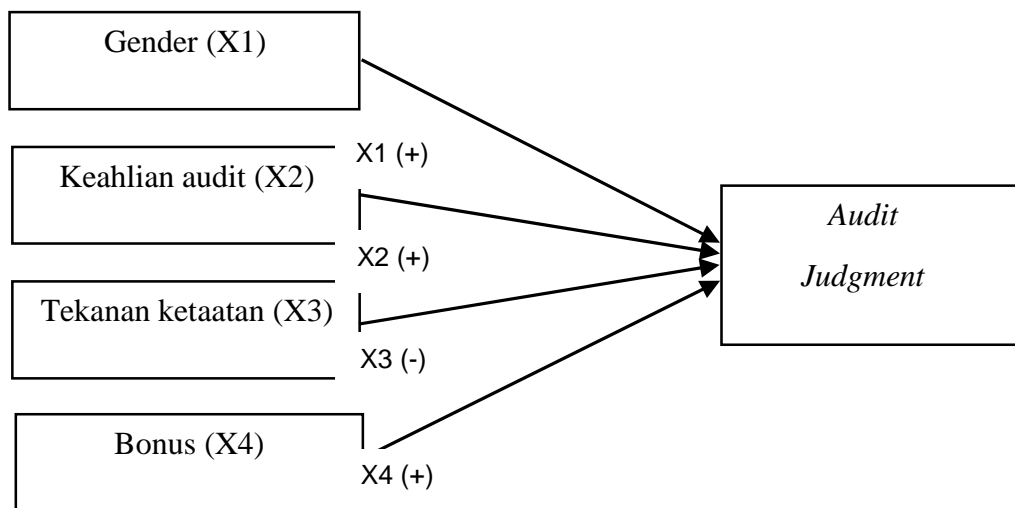


Figure 1. Research Model

Findings dan Discussion

1. The Influence of Gender on Audit Judgment

Gender is the concept of manhood and masculinity or womanhood and femininity. Gender is defined as a sociocultural construction that distinguishes masculine and feminine characteristics (Abdullah, 2003). There are various views in society related to gender between men and women. Gender differences are often associated with positive and negative traits. Men are seen or considered rational, manly and mighty while a woman is considered gentle, emotional and motherly. Men are known to use more rationality or logic in doing something while women use their feelings more. This is where the opinion emerged that a man is better than a woman. The way to improve the quality of company management is by having diversity within the company, with this diversity, the quality of audit assessments will be more efficient because the perspectives, ideas, and insights between men and women have differences that allow problem solving to be better. Agency theory also assumes that the presence of women in company members can make companies more independent and effective in supervising company managers (Diono & Prabowo, 2017) . Several researchers support that gender has a positive effect on *audit judgment* (Agustina, 2021). Another study on gender was conducted by Dhiyatmika & Latrini (2020) the results stated that gender has a positive effect on *audit judgment* .

2. Effect of Audit Expertise on Audit Judgment

Audit expertise is one of the factors that support the auditor in making a *judgment*. In completing an audit, the auditor needs to have adequate expertise as stipulated in auditing standards. Making *audit judgments* requires expertise obtained through long formal learning whose basic audit knowledge is obtained through learning on campus (Tumurang *et al.*, 2019). Expertise can consist of knowledge and experience. The experience in question is related to the working period that has been taken by someone. The longer the auditor has worked, the more experienced the auditor is in making *audit judgments*. This can be seen from the audit results provided by the auditor. Where when the auditor is faced with uncertainty, the auditor is required to be able to make assumptions that can be used to make *judgments* or evaluate *judgments*. This shows that inexperienced auditors will have a higher error rate than experienced auditors. Attribution theory is a theory that refers to how a person interprets the reasons for his own or other people's actions, this is determined both internally and externally (Fauzan *et al.*, 2021). If an auditor uses his own abilities, it means that the auditor can carry out his duties properly. If this has been done, the auditor will be able to provide the opinion that should be. This is in line with the research by Nugraha & Suryandari (2018) and Ulandari (2018).

3. The Effect of Compliance Pressure on Audit Judgment

Obedience pressure is social pressure received by individuals to submit to authority directives which can affect risk taking due to the tendency to comply with authority and rationalize individual behavior by shifting the figure's responsibility to existing authority (Pruijssers *et al.*, 2023). Pressure received by auditors No only form pressure obedience towards clients or superiors as well as pressure to comply with the code of ethics but also pressure can be time budget pressure. This is reinforced by attribution theory which explains that a person's behavior can change because it is influenced by external factors, external factors related to the environment and situations that force a person to take certain actions. If the pressure received by the auditor from both superiors and clients will make *the audit judgment performance* worse. The results of research by Gendrianto *et al.*, (2018) which say that obedience pressure has a negative effect on *audit judgment*. This is in line with research conducted by Mahdi & Yetty (2019). Whereas in research (Abdillah *et al.*, 2020) said obedience pressure has a positive effect on *audit judgment*.

4. Bonus effect on audit judgment

According to (Fadilah & Purnamasari, 2022) bonuses or work incentives are one of the factors that can affect the performance of *audit judgment*. To maximize performance, KAP realizes that there are important things that can be implemented, namely bonuses or incentives with various variations such as wages, promotions, and better *profit share*. Bonuses or incentives are related to motivation theory, where motivation theory says that if an individual is given a bonus, either in the form of a material bonus in the form of wages or salaries or non-material in the form of promotion and position bonuses, it will encourage employees to maximize their performance. The auditor's knowledge will continue to increase if the auditor has a strong motivation to try to obtain it, both in terms of formal education, courses and so on (Barusman & Amelia, 2021). This explanation is in line with research conducted by Lestari & Hanawati (2019), namely the greater the work incentives provided at the KAP (Public Accountant Office), the better the audit assessment that will be made, and vice versa. Likewise with research conducted by (Humaira *et al.*, 2021) which says auditor performance incentives affect audit quality.

CONCLUSION

Various cases of audit abuse carried out by auditors have made some people question the independence of an auditor, as well as the ethics of auditors. Therefore, gender equality in the world of work must be given space so that performance results can run optimally. Likewise with audit expertise. Regardless of gender equality, the expertise of the auditor is necessary in terms of auditing because the expertise possessed by the auditor will be able to know the techniques that will be used in making judgments on the client's financial statements to be audited. Next is obedience pressure, the auditor cannot provide independent reports if pressure from superiors or clients is still there. The latter is a bonus. Giving bonuses to auditors can increase the productivity of auditors in giving judgment so that they can encourage their performance in achieving goals. This paper describes a conceptual model related to auditors in providing audit results based on auditor ethics and also auditor independence. The initial conclusions from this

conceptual research stated that there is a positive influence between gender, audit expertise and bonuses or incentives on audit judgment. The negative effect of obedience pressure on audit judgment. This conceptual model can then be developed into further research in a more practical form so as to maximize audit judgment.

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