



The Effect of Task Complexity, Professional Skepticism, and Auditor Experience on Audit Judgment

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Abstract

This study examines the effects of task complexity, professional skepticism, and auditor experience on audit judgment quality among auditors working in Public Accounting Firms in Jakarta. Audit failure incidents involving PT Garuda Indonesia, PT Asuransi Jiwasraya, and PT Indofarma Tbk. have highlighted the importance of strengthening professional judgment in the audit process. A quantitative causal-associative research design grounded in Attribution Theory was employed to investigate the proposed relationships. The study involved 94 auditors from eight Public Accounting Firms in Jakarta who were selected using purposive sampling. Primary data were collected through structured questionnaires using a five-point Likert scale and analyzed using Partial Least Squares-Structural Equation Modeling with SmartPLS 4. The results demonstrate that task complexity has a significant negative effect on audit judgment, indicating that greater task demands can constrain the quality of professional decision-making. Professional skepticism has a significant positive effect and represents the strongest determinant among the variables examined, while auditor experience also has a significant positive effect on audit judgment. Collectively, the three independent variables explain 40.5% of the variance in audit judgment. These findings indicate that auditor judgment quality depends on both the conditions of audit assignments and the professional attributes developed by individual auditors. The study contributes empirical evidence that strengthening professional skepticism is particularly important for improving auditors' judgment quality alongside effective management of task complexity and continuous development of professional experience.

Keywords: Attribution Theory, Audit Judgment, Auditor Experience, Professional Skepticism, Task Complexity.



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INTRODUCTION

Financial statements play a strategic role as a medium for communicating economic information between business entities and their stakeholders, particularly because investors, creditors, regulators, and other users rely on such information to assess financial condition, operating performance, and future economic prospects. The usefulness of financial reporting ultimately depends not only on the availability of accounting information but also on its relevance and faithful representation, making the integrity of reported information a central concern in contemporary financial reporting (IFRS Foundation, 2018). Malau and Murwaningsari (2018) empirically demonstrate that the integrity of financial statements is shaped by organizational and financial conditions, indicating that the reliability of information available to stakeholders is embedded within a broader and complex reporting environment. Within this environment, independent auditors occupy a critical position because their professional evaluation provides assurance regarding whether financial statements are presented fairly in accordance with applicable reporting and auditing requirements. The increasing complexity of business transactions, growing volume of accounting information, and heightened expectations for audit quality have made professional judgment an increasingly important component of contemporary auditing practice. Audit effectiveness therefore depends not only on procedural compliance but also on the auditor's ability to interpret evidence, evaluate uncertainty, and formulate defensible conclusions throughout the audit process.

Public confidence in financial reporting is closely associated with the auditor's ability to exercise sound professional judgment when evaluating the sufficiency and appropriateness of audit

evidence, particularly when evidence is incomplete, contradictory, or subject to uncertainty. Auditing standards explicitly recognize professional skepticism as an essential element of an auditor's responsibilities, requiring auditors to maintain a questioning mindset and critically evaluate evidence rather than accepting information at face value (Institut Akuntan Publik Indonesia, 2021). Audit judgment represents a critical decision-making process through which auditors collect information, process evidence, formulate preliminary conclusions, and revise those conclusions when additional evidence becomes available. The quality of this process has broader implications because stronger audit quality can constrain earnings management and strengthen the credibility of corporate reporting (Kusuma & Malau, 2023). The importance of sound audit judgment becomes particularly evident when examining major financial reporting controversies in Indonesia, where audited entities have subsequently faced scrutiny concerning material misstatements and questionable reporting practices. The sanctions associated with PT Garuda Indonesia illustrate how financial reporting problems can generate substantial regulatory and reputational consequences for the reporting entity and the broader audit environment (Otoritas Jasa Keuangan, 2019).

Audit judgment can consequently be understood as the outcome of an interaction between individual auditor characteristics and situational conditions embedded within the audit assignment. Attribution theory provides a relevant conceptual foundation because auditor behavior can be associated with internal attributes, such as experience and professional orientation, as well as external conditions arising from task characteristics and the surrounding work environment. Irwanda and Kuntandi (2024) identify experience, knowledge, and professional skepticism as important individual factors associated with audit judgment, while task-related characteristics represent situational influences that may alter the cognitive demands placed on auditors. Task complexity becomes particularly relevant when auditors must process numerous pieces of information, coordinate interdependent audit procedures, and evaluate ambiguous circumstances within limited cognitive capacity. Wood's (1986) framework conceptualizes task complexity through component, coordinative, and dynamic dimensions, indicating that task difficulty is influenced not merely by the number of procedures but also by the relationships among procedures and their changing conditions. Empirical evidence indicates that higher task complexity can impair audit judgment because increasing information-processing demands may limit the auditor's ability to integrate relevant evidence comprehensively (Amalia et al., 2022).

Individual auditor characteristics provide a complementary explanation for differences in audit judgment among auditors exposed to comparable task conditions. Professional skepticism represents an important attribute because a questioning mindset encourages auditors to challenge management assertions, seek corroborating evidence, and recognize indications of error or fraud rather than prematurely accepting client explanations. Recent empirical evidence indicates that professional skepticism has a positive relationship with audit judgment, suggesting that auditors with stronger critical orientations are more capable of evaluating evidence carefully before reaching conclusions (Budiadnyani & Dewi, 2024). Auditor experience represents another internal attribute because repeated exposure to diverse audit engagements enables auditors to accumulate technical knowledge, develop pattern-recognition capabilities, and construct more sophisticated cognitive frameworks for interpreting audit evidence. Evidence from Indonesian audit settings suggests that experience contributes to better audit judgment by strengthening auditors' ability to identify relevant risks and evaluate evidence efficiently (Hendar & Harahap, 2023). Recent research further indicates that task complexity, professional skepticism, and auditor experience should not be interpreted entirely as isolated determinants because audit judgment emerges from the interaction between cognitive demands and the auditor's capacity to respond to those demands (Abimanyu et al., 2024).

Despite the growing body of empirical research, the determinants of audit judgment remain theoretically and empirically unsettled because previous findings do not consistently converge regarding the direction and strength of relationships among task complexity, professional skepticism, and auditor experience. Studies conducted in public accounting settings have reported that task complexity negatively affects audit judgment, while other research has produced different patterns when task complexity is examined alongside variables such as self-efficacy, time budget pressure, and other behavioral factors (Holly et al., 2025). Similar variation can be observed in research concerning auditor experience, as some studies identify experience as an important determinant of audit judgment while others suggest that its effect depends on contextual conditions surrounding the audit engagement (Rassel & Jubaedah, 2025). Evidence concerning professional skepticism generally supports a positive

relationship with audit judgment, yet its explanatory role remains insufficient when examined independently from task conditions and the accumulated experience of auditors (Irwanda & Kuntandi, 2024). Existing studies have also incorporated competence, compliance pressure, time budget pressure, audit fees, and self-efficacy, producing a fragmented body of evidence in which the relative contribution of the three focal variables remains insufficiently established (Nurcaliana & Pangaribuan, 2023). These inconsistencies indicate that audit judgment cannot be adequately understood by examining individual determinants in isolation, creating a need for an integrated empirical model that simultaneously considers situational task demands and individual auditor characteristics.

The unresolved relationships among task complexity, professional skepticism, and auditor experience have both scientific and practical significance because inaccurate audit judgment can weaken assurance effectiveness, increase the possibility that material misstatements remain undetected, and ultimately undermine confidence in audited financial information. The issue is particularly relevant for Public Accounting Firms in Indonesia, where auditors must reconcile increasingly demanding assignments with professional standards, limited time, heterogeneous client conditions, and expectations for high-quality assurance. This study positions task complexity as an external situational determinant and professional skepticism and auditor experience as internal individual determinants within a unified explanatory framework. This positioning extends the attribution-based perspective on audit judgment by examining whether differences in situational task demands and auditor characteristics can jointly explain variations in professional judgment. The study specifically aims to examine the effect of task complexity, professional skepticism, and auditor experience on audit judgment among auditors working in Indonesian Public Accounting Firms. Theoretically, the study is expected to strengthen the application of attribution theory in explaining auditor decision-making, while its methodological and practical contributions lie in providing an integrated empirical model for identifying factors that may support more reliable and appropriate audit judgments.

RESEARCH METHODS

This study is empirical and employs a quantitative causal-associative research design to examine the relationships between task complexity, professional skepticism, auditor experience, and audit judgment. The research model integrates three independent variables, namely task complexity (X1), professional skepticism (X2), and auditor experience (X3), which are hypothesized to influence audit judgment (Y), both partially and simultaneously. The study population comprises auditors working at Public Accounting Firms (KAPs) officially registered with the Indonesian Institute of Public Accountants (IAPI) in the Special Capital Region of Jakarta. The sample is selected using purposive sampling based on three criteria: auditors who are actively working at registered KAPs, have at least one year of audit experience, and have directly participated in financial statement audit activities. Primary data are collected through structured questionnaires distributed to eligible respondents, with each construct measured using a five-point Likert scale. Task complexity is operationalized using indicators adapted from Wildilestariningtyas and Sari (2017), professional skepticism from Ashari (2017), auditor experience from Wulandari and Indriyanto (2024), and audit judgment from Sambodo and Fitriani (2021). The resulting dataset is used to empirically evaluate whether differences in task characteristics and individual auditor attributes explain variations in audit judgment.

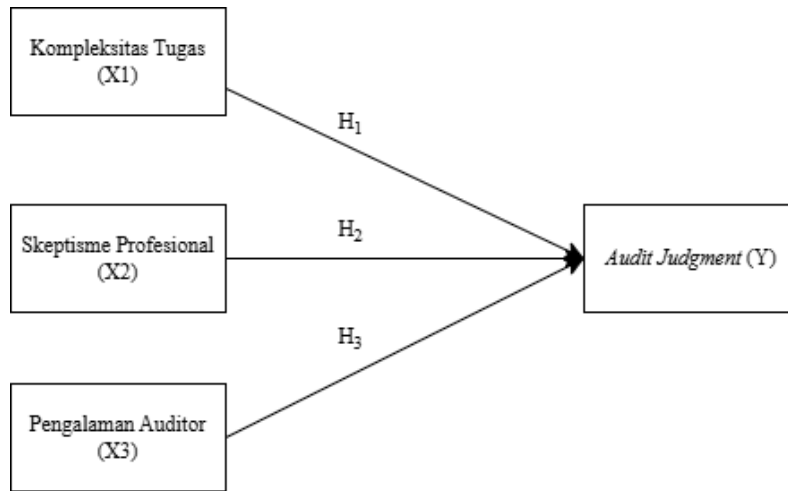


Figure 1. Conceptual Framework of the Study
Source: Processed by the Researchers (2026)

The collected data are analyzed using SmartPLS version 4 through the Partial Least Squares-Structural Equation Modeling (PLS-SEM) approach, which is suitable for examining predictive relationships among latent constructs in a multivariate research model (Hair et al., 2019). The analysis begins with assessment of the measurement model through convergent validity, discriminant validity, and internal consistency reliability testing. Convergent validity is assessed using outer loading values above 0.70 and Average Variance Extracted (AVE) values above 0.50, while discriminant validity is evaluated using the Heterotrait-Monotrait Ratio (HTMT) with a threshold below 0.90. Construct reliability is examined using Cronbach's Alpha and Composite Reliability, with values above 0.70 indicating acceptable internal consistency. The structural model is subsequently evaluated using the coefficient of determination (R^2) and effect size (f^2) to assess the explanatory capability and substantive contribution of the exogenous constructs. Hypothesis testing is conducted using the bootstrapping procedure, with statistical significance determined by a t-statistic greater than 1.96 and a p-value below 0.05. Common Method Bias is also assessed using the full collinearity Variance Inflation Factor (VIF), with VIF values below 3.3 interpreted as indicating the absence of substantial common method bias.

Table 1. Operational Definition of Variables

Variable	Indicators	Scale
Task Complexity (X1)	1. Task difficulty level 2. Task structure 3. Amount of irrelevant information 4. High ambiguity	5-point Likert Scale
Professional Skepticism (X2)	1. Questioning mind 2. Suspension of judgment 3. Search for knowledge 4. Interpersonal understanding 5. Autonomy 6. Self-esteem	5-point Likert Scale
Auditor Experience (X3)	1. Length of service/work experience 2. Level of knowledge and skills acquired 3. Experience with work and audit equipment	5-point Likert Scale
Audit Judgment (Y)	1. Materiality level 2. Audit risk level 3. Entity going-concern continuity	5-point Likert Scale

Hypothesis Development

H1: Task Complexity has a Negative Effect on Audit Judgment

Task complexity increases the cognitive demands placed on auditors because they must process, integrate, and evaluate a greater number of interrelated and potentially ambiguous pieces of information. When these demands exceed the auditor's processing capacity, the ability to evaluate audit evidence comprehensively may decline, resulting in less accurate audit judgment.

H2: Professional Skepticism has a Positive Effect on Audit Judgment

Professional skepticism encourages auditors to maintain a questioning mindset and critically evaluate the reliability of information and audit evidence before reaching conclusions. Auditors with stronger professional skepticism are expected to be more capable of identifying inconsistencies, challenging unsupported assertions, and producing more reliable audit judgments.

H3: Auditor Experience has a Positive Effect on Audit Judgment

Auditor experience enables the accumulation of knowledge, practical skills, and exposure to diverse audit situations, which can improve the ability to recognize risks and interpret audit evidence. More experienced auditors are therefore expected to process complex information more efficiently and formulate more appropriate professional judgments.

RESULTS AND DISCUSSION

Respondent Characteristics and Descriptive Statistics

The empirical analysis is based on 94 auditors who met the predefined sampling criteria and were actively involved in financial statement audit activities at Public Accounting Firms (KAPs) in DKI Jakarta. The respondent composition is important for interpreting the empirical relationships because audit judgment is shaped within a professional setting in which auditors possess different levels of responsibility, exposure to audit engagements, and accumulated practical knowledge. The largest proportion of respondents consisted of junior auditors, accounting for 60.6% of the sample, followed by senior auditors at 28.7%, partners or associates at 5.3%, managers at 3.2%, and supervisors at 2.1%. This composition indicates that the empirical model predominantly captures perceptions from auditors who are directly engaged in operational audit procedures, while still incorporating respondents occupying more senior decision-making positions. The relatively large representation of junior auditors is particularly relevant because audit judgment is not exclusively determined by formal position but also develops through exposure to audit evidence, task demands, and professional learning. Previous evidence indicates that auditor experience and other individual characteristics can contribute to differences in audit judgment, making respondent heterogeneity an important contextual consideration in empirical auditing research (Abimanyu et al., 2024).

The gender distribution was relatively balanced, with male auditors representing 51.1% of respondents and female auditors representing 48.9%. Such a distribution reduces the possibility that the descriptive profile of the sample is overwhelmingly concentrated in one gender category, although gender itself is not included as an explanatory construct in the present structural model. In terms of age, respondents below 25 years constituted the largest group at 26.6%, followed by auditors aged above 40 years at 20.2%, indicating the coexistence of relatively early-career and highly experienced professionals within the sample. Educational attainment was dominated by bachelor's degree holders at 61.7%, while respondents with master's degrees accounted for 37.2%, suggesting that the sample generally possessed formal educational backgrounds relevant to professional accounting and auditing activities. The combination of educational attainment and heterogeneous age distribution provides a context in which differences in professional judgment may arise from both accumulated work exposure and the development of technical knowledge. Such variation is consistent with the view that auditor judgment can be influenced by accumulated knowledge, experience, and professional capabilities rather than by a single demographic characteristic (Irwanda & Kuntandi, 2024). The descriptive profile therefore provides a reasonable empirical setting for examining task-related and auditor-related determinants of audit judgment.

Work experience further demonstrates substantial variation among the respondents, with the largest proportion having between one and three years of employment experience at 37.2%, while 22.3% had worked for more than ten years. This distribution indicates that the sample contains both

relatively early-career auditors and auditors who have accumulated extensive exposure to audit engagements, allowing auditor experience to be examined as an individual-level determinant rather than as a characteristic concentrated in a single professional group. The presence of respondents with more than ten years of experience is particularly relevant because repeated exposure to different clients, transactions, risks, and audit procedures may provide opportunities to develop more efficient approaches to evidence evaluation and professional decision-making. At the same time, the substantial proportion of auditors with one to three years of experience suggests that the empirical results also reflect judgments formed during the earlier stages of professional development. Research on audit judgment has similarly identified work experience as a factor that can differentiate auditors' ability to evaluate audit conditions and reach appropriate professional conclusions (Fadilah & Purnamasari, 2022). The coexistence of these experience levels strengthens the descriptive basis for testing whether accumulated professional exposure is associated with differences in audit judgment.

The descriptive statistics for the four research constructs provide an initial indication of the respondents' perceptions before the structural relationships are examined. Table 2 presents the minimum, maximum, mean, and standard deviation values obtained from the 94 observations, showing that all constructs were assessed across the full five-point response scale. The highest mean was recorded for auditor experience at 3.539, followed by professional skepticism at 3.447, audit judgment at 3.188, and task complexity at 3.093.

Table 2. Descriptive Statistical Analysis Results

Variable	N	Min	Max	Mean	Std. Dev.
Task Complexity (X1)	94	1	5	3.093	0.991
Professional Skepticism (X2)	94	1	5	3.447	0.895
Auditor Experience (X3)	94	1	5	3.539	0.957
Audit Judgment (Y)	94	1	5	3.188	0.878

Source: Primary data processed using SmartPLS 4, 2026

The relatively high mean of auditor experience indicates that respondents generally perceived themselves as possessing substantial knowledge and practical exposure relevant to their audit responsibilities. Professional skepticism also obtained a comparatively high mean, suggesting that respondents generally reported a tendency to maintain a critical orientation when evaluating audit-related information. This pattern is consistent with the professional expectation that auditors should exercise skepticism when assessing evidence and forming conclusions, as emphasized in the applicable auditing standards (Institut Akuntan Publik Indonesia, 2021). The mean value of audit judgment, which remained above the midpoint of the five-point scale, indicates a generally favorable assessment of the respondents' capacity to make audit-related decisions. In contrast, task complexity produced the lowest mean among the four constructs, although its value remained above the scale midpoint, indicating that respondents still encountered a meaningful degree of difficulty, structural complexity, irrelevant information, or ambiguity in their audit assignments.

The standard deviation values provide additional information regarding the dispersion of respondents' assessments, with task complexity showing the largest variation at 0.991 and audit judgment the smallest at 0.878. The greater dispersion in task complexity suggests that perceptions of audit task demands varied more substantially across respondents, which is plausible given differences in engagement characteristics, client conditions, assigned responsibilities, and professional exposure. This variation is analytically important because task complexity represents a situational characteristic that may impose different cognitive demands on auditors even when they operate within the same institutional environment. Prior research has demonstrated that task complexity can be associated with audit judgment, particularly when auditors must process multiple dimensions of information under conditions of uncertainty or competing demands (Setiawati et al., 2022). The relatively lower dispersion in audit judgment indicates greater consistency in respondents' assessments of their decision-making capabilities, providing a stable dependent construct for subsequent structural analysis. Taken together, the descriptive profile establishes that the sample contains meaningful variation in both situational perceptions and individual auditor characteristics, supporting further examination of how task complexity, professional skepticism, and auditor experience explain differences in audit judgment.

Measurement Model Evaluation

The measurement model was evaluated before interpreting the structural relationships to ensure that each construct was represented by indicators that were valid, reliable, and sufficiently distinct from the other constructs. The assessment followed the PLS-SEM procedure by examining common method bias, convergent validity, discriminant validity, and construct reliability. This sequence is important because structural path coefficients can only be interpreted meaningfully when the underlying measurement model demonstrates adequate psychometric quality. PLS-SEM permits simultaneous assessment of latent constructs and their indicators, making measurement evaluation an essential stage before assessing the explanatory relationships among the constructs (Hair et al., 2019). The analysis was conducted using SmartPLS 4 based on the responses of 94 auditors. The results indicate that the measurement properties of task complexity, professional skepticism, auditor experience, and audit judgment satisfy the criteria established for subsequent structural analysis.

Common Method Bias (CMB) was initially examined using the full collinearity Variance Inflation Factor (VIF) approach to determine whether systematic bias originating from the use of a common questionnaire source could materially affect the observed relationships. The results presented in Table 3 show that the VIF values for all relationships were substantially below the specified threshold of 3.3.

Table 3. Common Method Bias (CMB) Test

Relationships Between Constructs	VIF
Task Complexity → Audit Judgment	1.214
Professional Skepticism → Audit Judgment	1.093
Auditor Experience → Audit Judgment	1.124

Source: Processed using SmartPLS 4, 2026

The VIF values of 1.214 for task complexity, 1.093 for professional skepticism, and 1.124 for auditor experience indicate that multicollinearity associated with the common measurement procedure was not pronounced. The relatively low values also suggest that the three predictor constructs do not exhibit excessive overlap that could distort subsequent estimation of their individual effects on audit judgment. This finding is particularly relevant because the constructs represent conceptually different sources of influence, namely task characteristics and auditor-specific attributes. The absence of substantial collinearity provides a stronger basis for interpreting the subsequent path coefficients as reflecting distinct relationships within the proposed research model. The CMB assessment therefore supports the continuation of the analysis toward indicator-level validity and reliability evaluation.

Convergent validity was subsequently assessed by examining the outer loading values of each indicator, with values above 0.70 indicating that an indicator sufficiently represents its associated latent construct. Figure 2 presents the outer loading results generated through SmartPLS 4 and demonstrates that all indicators exceeded the minimum criterion, with the highest loading recorded for PA3 at 0.903 and the lowest for AJ3 at 0.788.

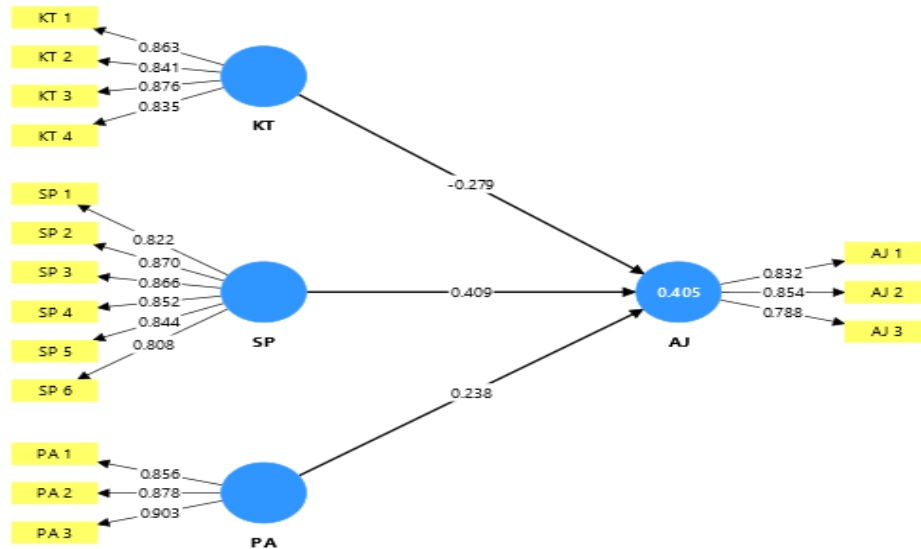


Figure 2. Outer Loadings Test Results
Source: Processed using SmartPLS 4, 2026

The range of outer loading values indicates that the indicators possess adequate associations with their respective constructs and contribute meaningfully to the measurement of the underlying concepts. The relatively high loading of PA3 suggests that the corresponding auditor experience indicator has a particularly strong representation of the experience construct within the observed sample. Meanwhile, the loading of AJ3 at 0.788 remains sufficiently above the recommended threshold, indicating that the going-concern-related indicator retains adequate measurement relevance for audit judgment. The consistency of the loading values across all constructs reduces the likelihood that individual indicators introduce substantial measurement weakness. Such indicator-level performance is necessary because the interpretation of latent-variable relationships depends on the extent to which observed items reliably capture the intended theoretical constructs (Hair et al., 2019). The outer loading results therefore provide initial empirical support for retaining all indicators in the measurement model.

Convergent validity was further assessed using Average Variance Extracted (AVE), which evaluates the proportion of indicator variance captured by each latent construct relative to measurement error. Table 4 shows that the AVE values for task complexity, professional skepticism, auditor experience, and audit judgment were 0.729, 0.712, 0.773, and 0.680, respectively.

Table 4. Average Variance Extracted (AVE) Test Results

Variable	AVE
Task Complexity (X1)	0.729
Professional Skepticism (X2)	0.712
Auditor Experience (X3)	0.773
Audit Judgment (Y)	0.680

Source: Processed using SmartPLS 4, 2026

All AVE values exceed the minimum criterion of 0.50, indicating that each construct explains more than half of the variance in its respective indicators. Auditor experience records the highest AVE at 0.773, suggesting that its indicators collectively provide particularly strong representation of the underlying construct. The AVE of 0.680 for audit judgment also demonstrates that the indicators capture a substantial proportion of the variance associated with the dependent construct. These results strengthen the evidence obtained from the outer loading assessment because convergent validity is supported at both the individual-indicator and construct levels. The measurement model can therefore be regarded as possessing adequate convergent validity for evaluating the proposed structural relationships.

Discriminant validity was assessed using the Heterotrait-Monotrait Ratio (HTMT) to establish whether each construct represents an empirically distinguishable concept rather than measuring substantially overlapping attributes. Table 5 indicates that all HTMT values were below 0.90, with the highest value occurring between professional skepticism and audit judgment at 0.567.

Table 5. Heterotrait-Monotrait Ratio (HTMT) Test Results

Variable	AJ	TC	AE
Audit Judgment (Y)			
Task Complexity (X1)	0.556		
Auditor Experience (X3)	0.391	0.357	
Professional Skepticism (X2)	0.567	0.304	0.101

Source: Processed using SmartPLS 4, 2026

The HTMT pattern demonstrates that although professional skepticism has the strongest empirical association with audit judgment among the predictor constructs, the magnitude remains sufficiently distant from the discriminant validity threshold. The relationship between task complexity and audit judgment is also moderate at 0.556, whereas auditor experience shows comparatively weaker HTMT relationships with the other constructs. This separation is theoretically meaningful because task complexity represents a situational characteristic, while professional skepticism and auditor experience represent individual-level characteristics within the attribution framework. The empirical distinction among the constructs reduces the possibility that the observed structural effects merely reflect redundant measurements of a single underlying phenomenon. The results are consistent with the requirement that latent constructs in PLS-SEM demonstrate adequate empirical distinctiveness before their structural relationships are interpreted (Hair et al., 2019). The discriminant validity assessment therefore confirms that the four constructs can be treated as conceptually and empirically distinguishable variables in the subsequent structural model.

Construct reliability was assessed through Cronbach's Alpha and Composite Reliability, including rho_a and rho_c, to determine whether the indicators within each construct consistently measure the same underlying concept. Table 6 demonstrates that all Cronbach's Alpha values exceed 0.70, ranging from 0.765 for audit judgment to 0.919 for professional skepticism, while the Composite Reliability values (rho_c) range from 0.864 to 0.937.

Table 6. Construct Reliability and Validity Test Results

Variable	Cronbach's Alpha	CR (rho_a)	CR (rho_c)
Task Complexity (X1)	0.878	0.890	0.915
Professional Skepticism (X2)	0.919	0.926	0.937
Auditor Experience (X3)	0.855	0.879	0.911
Audit Judgment (Y)	0.765	0.768	0.864

Source: Processed using SmartPLS 4, 2026

The reliability coefficients indicate satisfactory internal consistency across all constructs, with professional skepticism exhibiting the highest reliability and audit judgment remaining above the minimum acceptable level. The convergence of Cronbach's Alpha, rho_a, and rho_c values provides complementary evidence that the indicators operate consistently within their respective measurement domains. High reliability is particularly important for professional skepticism because the construct encompasses several behavioral and cognitive dimensions, including questioning, suspension of judgment, knowledge seeking, interpersonal understanding, autonomy, and self-esteem. The results indicate that these dimensions can be treated as a coherent measurement representation within the empirical model. Taken together with the convergent and discriminant validity results, the reliability assessment establishes an adequate measurement foundation for evaluating the structural model and testing the proposed hypotheses.

Structural Model Evaluation and Hypothesis Testing

Following confirmation of the measurement model, the structural model was evaluated to determine the extent to which task complexity, professional skepticism, and auditor experience collectively explain variation in audit judgment. The assessment focuses on the coefficient of determination (R^2), effect size (f^2), and bootstrapped path coefficients to establish both the explanatory capacity of the model and the statistical significance of each hypothesized relationship. The use of PLS-SEM is appropriate for this stage because the analysis is oriented toward explaining and predicting the dependent construct through multiple latent predictors within a single structural model (Hair et al., 2019). The structural evaluation also allows the relative contribution of each predictor to be distinguished rather than interpreting the three independent variables solely through their aggregate explanatory power. This distinction is important because task complexity represents an external situational factor, whereas professional skepticism and auditor experience represent characteristics attributable to the auditor. The resulting estimates provide the empirical basis for evaluating whether the relationships proposed in the conceptual framework are supported by the observed data.

The explanatory capacity of the model is reflected in the R^2 value obtained for audit judgment, which is presented in Table 7. The R^2 value of 0.405 indicates that task complexity, professional skepticism, and auditor experience jointly explain 40.5% of the variance in audit judgment, while the adjusted R^2 of 0.385 indicates that the explanatory proportion remains 38.5% after accounting for the number of predictors included in the model.

Table 7. R-Square Test Results

Variable	R^2	R^2 Adjusted
Audit Judgment (Y)	0.405	0.385

Source: Processed using SmartPLS 4, 2026

The magnitude of R^2 indicates a moderate explanatory capability, suggesting that the three predictors constitute meaningful determinants of audit judgment while leaving substantial variation attributable to other factors not incorporated into the present model. This result is consistent with the multidimensional nature of audit judgment because professional decisions may also be influenced by time pressure, competence, ethical orientation, self-efficacy, independence, and engagement-specific conditions. Previous studies have likewise shown that audit judgment can be affected by combinations of auditor characteristics and situational pressures rather than by a single explanatory factor (Nurcaliana & Pangaribuan, 2023). The adjusted R^2 value provides additional support that the explanatory capacity is not solely produced by the number of predictors incorporated into the model. The finding positions the proposed three-variable model as an empirically meaningful framework for explaining differences in audit judgment among auditors working in KAPs in DKI Jakarta.

The relative contribution of each predictor was further assessed through effect size (f^2), which indicates the substantive contribution of an exogenous construct to the explained variance of the endogenous construct. Table 8 shows that professional skepticism produced the largest effect size at 0.258, followed by task complexity at 0.108 and auditor experience at 0.085.

Table 8. Effect Size (f^2) Test Results

Relationship Between Constructs	f^2	Category
TC → AJ	0.108	Small
PS → AJ	0.258	Medium
AE → AJ	0.085	Small

Source: Processed using SmartPLS 4, 2026

The medium effect size of professional skepticism indicates that its contribution to explaining audit judgment is substantively stronger than those of task complexity and auditor experience. The smaller effect sizes of task complexity and auditor experience do not imply that these variables are

irrelevant, because both remain statistically significant predictors in the structural model. Rather, the pattern suggests that the capacity to maintain a critical and questioning orientation toward audit evidence may have greater practical relevance for audit judgment than either the perceived difficulty of the task or accumulated work experience alone. This interpretation is consistent with evidence showing that professional skepticism can strengthen auditors' evaluation of evidence and support more appropriate professional judgments (Budiadnyani & Dewi, 2024). The effect-size pattern therefore provides an important complement to the path coefficients because statistical significance alone does not indicate the relative substantive importance of each predictor.

Hypothesis testing was conducted using the bootstrapping procedure with 5,000 subsamples to assess the significance and direction of the structural relationships. The decision rule specified that a hypothesis would be supported when the t-statistic exceeded 1.96 and the p-value was below 0.05. Table 9 presents the resulting path coefficients, t-statistics, p-values, and decisions for the three proposed relationships.

Table 9. Hypothesis Testing Results (Bootstrapping)

Relationship Between Constructs	Original Sample (O)	T Statistics	P Values	Decision
Task Complexity → Audit Judgment	-0.279	3.222	0.001	Accepted
Professional Skepticism → Audit Judgment	0.409	5.420	0.000	Accepted
Auditor Experience → Audit Judgment	0.238	2.876	0.002	Accepted

Source: Primary data processed using SmartPLS 4, 2026

All three hypothesized relationships satisfy the statistical criteria, indicating that task complexity, professional skepticism, and auditor experience each have significant effects on audit judgment in the observed sample. The negative coefficient for task complexity contrasts with the positive coefficients obtained for professional skepticism and auditor experience, indicating that the direction of influence differs according to whether the determinant originates primarily from task conditions or auditor characteristics. Professional skepticism records the largest standardized coefficient at 0.409 and the highest t-statistic at 5.420, indicating the strongest statistical relationship with audit judgment among the three predictors. Task complexity produces a coefficient of -0.279 with a t-statistic of 3.222, while auditor experience produces a coefficient of 0.238 with a t-statistic of 2.876. The combined findings support the conceptual distinction proposed by attribution theory between situational influences and internal auditor characteristics in explaining professional judgment (Abimanyu et al., 2024). The results also establish the statistical foundation for examining H1, H2, and H3 individually in the subsequent discussion of the substantive relationships.

The Effect of Task Complexity on Audit Judgment

The first hypothesis examines whether task complexity affects audit judgment, with the structural model producing a negative path coefficient of -0.279 , a t-statistic of 3.222, and a p-value of 0.001. These values demonstrate that task complexity has a statistically significant negative effect on audit judgment, so H1 is supported. The negative coefficient indicates that increasing complexity in audit assignments tends to reduce the quality of professional judgment generated by auditors. This relationship is theoretically consistent with the attribution perspective, which positions task complexity as an external situational factor capable of influencing individual behavior and decision-making processes. When auditors must simultaneously process numerous pieces of information, interpret ambiguous evidence, and coordinate interdependent audit procedures, the cognitive demands of the assignment can become more difficult to manage effectively. The empirical result therefore indicates that the characteristics of the audit task itself constitute an important contextual determinant of judgment quality.

The magnitude of the coefficient also indicates that the relationship is not merely statistical but has meaningful explanatory relevance within the research model. A coefficient of -0.279 means that higher perceived task complexity is associated with lower audit judgment scores when the effects of professional skepticism and auditor experience are considered simultaneously. The finding corresponds with Amalia et al. (2022), who reported that task complexity can adversely affect audit judgment when

auditors encounter greater difficulty in processing and evaluating audit information. Similar evidence was reported by Wulandari and Indriyanto (2024), who found that increasing task complexity was associated with deterioration in audit judgment among auditors working in public accounting firms. The consistency across these studies suggests that the negative relationship is not limited to a particular operational setting but reflects a recurring characteristic of audit decision-making. Such consistency strengthens the empirical basis for interpreting task complexity as a situational constraint on professional judgment.

The mechanism underlying this relationship can be understood through the cognitive demands imposed by complex audit assignments. A complex task may require auditors to distinguish relevant evidence from irrelevant information, evaluate multiple possible interpretations, and integrate evidence originating from different audit procedures within a limited decision environment. When these demands exceed the auditor's available cognitive resources, the capacity to evaluate evidence comprehensively may decline, increasing the possibility of incomplete or less precise judgment. Setiawati et al. (2022) similarly demonstrated that task complexity constitutes a significant factor in audit judgment within public accounting offices, particularly when auditors face additional compliance and time-related pressures. The present result reinforces the view that task complexity should not be treated simply as an operational characteristic of an engagement because it can directly affect the cognitive conditions under which professional decisions are formed. The negative direction of the coefficient consequently provides empirical support for the proposition that more demanding audit tasks can constrain the effectiveness of professional judgment.

The finding also complements recent research that connects task complexity with dysfunctional consequences in auditing. Akbar (2025) showed that task complexity, particularly when combined with time budget pressure, can contribute to dysfunctional audit behavior, illustrating how demanding task environments may create conditions that undermine optimal audit processes. Alifia et al. (2025) likewise identified task complexity as a relevant factor in explaining audit judgment among auditors in public accounting firms, supporting the importance of task characteristics in understanding professional decision-making. The current evidence extends this line of research by demonstrating a significant negative relationship after professional skepticism and auditor experience are incorporated into the same structural model. This is important because the effect of task complexity remains observable even when internal auditor characteristics are considered simultaneously. The result suggests that strengthening auditor capabilities alone may not completely eliminate the adverse cognitive consequences associated with highly complex assignments.

From a practical perspective, the finding indicates that public accounting firms need to manage task complexity as part of the broader quality-control process surrounding audit judgment. Complex engagements can be supported through clearer task structuring, appropriate allocation of responsibilities, systematic review procedures, and escalation mechanisms for ambiguous audit issues. Such organizational arrangements can reduce the extent to which individual auditors must independently manage excessive informational and procedural demands. The finding is particularly relevant because audit judgment directly contributes to the credibility of financial reporting and the reliability of assurance provided to users of financial statements (IFRS Foundation, 2018). The negative association observed in this study therefore suggests that engagement-level management of complexity should complement auditor-level development programs. In this context, controlling task complexity represents not merely an efficiency consideration but also a mechanism for protecting the quality of professional audit decisions.

The result ultimately confirms H1 and strengthens the empirical position of task complexity within the audit judgment literature. Although the effect size is categorized as small at $f^2 = 0.108$, its statistically significant negative path demonstrates that task characteristics remain consequential even within a model that simultaneously incorporates professional skepticism and auditor experience. The finding is also consistent with the broader evidence summarized by Abimanyu et al. (2024), which places task complexity alongside auditor experience and professional skepticism as relevant determinants of audit judgment. The empirical pattern indicates that audit judgment emerges from an interaction between the conditions surrounding an audit assignment and the individual capabilities brought by the auditor to that assignment. Task complexity therefore represents a meaningful situational constraint that can weaken judgment quality when the demands of the engagement become increasingly difficult to process. The next analysis considers professional skepticism as an internal auditor attribute

and examines why its positive relationship with audit judgment is stronger than the effect observed for task complexity.

CONCLUSION

Based on the PLS-SEM analysis conducted on 94 auditors working at Public Accounting Firms in Jakarta, this study establishes three principal empirical findings regarding the determinants of audit judgment. First, task complexity has a negative and significant effect on audit judgment, supporting H1 and indicating that increasing task complexity can reduce the quality of professional judgment as cognitive demands become more intensive. Second, professional skepticism has a positive and significant effect on audit judgment, supporting H2, with the highest path coefficient among the examined variables (0.409), positioning professional skepticism as the most influential determinant in the model. Third, auditor experience has a positive and significant effect on audit judgment, supporting H3 and indicating that accumulated experience strengthens auditors' analytical capacity and ability to recognize patterns of audit risk. Collectively, task complexity, professional skepticism, and auditor experience explain 40.5% of the variance in audit judgment ($R^2 = 0.405$), indicating moderate explanatory power. The findings establish that audit judgment is shaped by both situational characteristics surrounding audit assignments and individual characteristics embedded in auditors' professional capabilities.

This study has several limitations that should be considered when interpreting the empirical findings. First, the geographical scope is restricted to Public Accounting Firms operating in Jakarta, which may limit the generalizability of the findings to auditors working in other regions with different professional and organizational environments. Second, the use of self-reported questionnaire data creates the possibility of social desirability bias because respondents may provide answers reflecting professionally desirable attitudes rather than their actual decision-making behavior. Third, the model explains 40.5% of the variance in audit judgment, leaving 59.5% unexplained variation that may be associated with other determinants not incorporated into the research framework. These factors may include auditor independence, obedience pressure, self-efficacy, time budget pressure, and organizational conditions. The findings also provide theoretical implications by demonstrating that audit judgment is influenced by internal attributions, represented by professional skepticism and auditor experience, as well as external attribution represented by task complexity. The stronger contribution of professional skepticism indicates that maintaining a critical orientation toward audit evidence may be more consequential for audit judgment than the accumulation of professional experience alone.

From a practical perspective, Public Accounting Firms should systematically assess task complexity when allocating audit assignments, match auditor capabilities with engagement requirements, strengthen technical supervision, and implement continuous training focused on professional skepticism through case simulations and fraud-oriented exercises. Providing auditors with opportunities to handle diverse assignments across industries can also expand their professional experience and strengthen the knowledge base supporting professional judgment. Individual auditors should continuously develop their competencies through professional education, relevant certifications, technical training, and intensive knowledge-sharing activities with fellow professionals. Professional institutions and regulators can use these findings as empirical support for strengthening the implementation of professional skepticism within auditing standards and integrating skepticism-oriented materials more intensively into Continuing Professional Education programs. Future research should expand geographical coverage and increase the number of respondents to improve the generalizability and robustness of the findings. Subsequent studies may incorporate additional variables such as auditor independence, obedience pressure, self-efficacy, organizational factors, or time budget pressure, while also examining moderating and mediating mechanisms to provide a more comprehensive explanation of audit judgment.

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