

The Effect Of Purpose Orientation, Self-Efficacy, Pressure Obedience, And Task Complexity, On Audit Judgment (Study Inspectorate In Madura)

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Abstract: *The purpose of this study was to determine the effect of goal orientation, self-efficacy, obedience pressure, and task complexity on audit judgment (inspectorate study in Madura). The research method used in this research is quantitative, using primary data through the distribution of questionnaires. The sampling technique used purposive sampling, and analyzed using multiple linear regression analysis. The results of the study found that the effect of self-efficacy had an effect on audit judgment. Meanwhile, the goal orientation, task complexity, and obedience pressure have no effect on audit judgment.*

Keywords: *Purpose Orientation, Self-Efficacy, Pressure on Obedience, Task Complexity, Audit Judgment*

Introduction

Indonesia is faced with various problems such as irregularities, fraud, abuse of authority and legal problems resulting from the practice of corruption, collusion, and nepotism. The public's demand for a clean, free of corruption, collusion and nepotism (KKN) government requires the implementation of a supervisory function and a good internal control system for the management of state finances. Based on Law No. 20 of 2001 concerning the Eradication of Criminal Acts of Corruption, there is a need for internal control as a medium of control against acts of abuse of interest. The supervisory function as a good internal control system aims to ensure the implementation of activities according to the policies and plans that have been determined and to ensure that the objectives of government administration are achieved in an efficient, efficient and effective manner (Rahardjo, 1998).

The government requires substantial funds in the management of a country. This results in the need for reliable supervision in the accountability of the use of funds for government administration. To ensure that the use of funds is carried out effectively and efficiently or not, an audit is needed. Based on PP No. 41 of 2007 that the inspectorate is a regional government organization under the authority of the regional head, either the governor, regent/mayor, the inspectorate serves as a regional government organization that carries out internal supervision on the performance of existing regional government organizations. Therefore, this inspectorate is the same as the supervisor/investigator in a company, the general picture is like that. The results of this audit will later provide information on whether there are potential state losses found in the audit process as a result of misuse and inefficiency in the use of APBN and APBD.

The reason for choosing the object of the Inspectorate in Madura is to see that in the last 5 years the Head of Dassok Village and also the Regional Head of Pamekasan Regency and Law Enforcement Officials have been entangled in cases of corruption in village funds and bribes that have harmed the State. In addition, the district inspectorate is an internal supervisor of the district government which has responsibility for fraudulent acts committed by government agencies.

Literature Review

Teory X and Y McGregor

McGregor (1960) put forward two views about humans, namely theory X (negative) and theory Y (positive). Individuals with type X have an external locus of control where they basically do not like work, try to avoid it and avoid responsibility, so they must be forced or threatened with punishment to achieve goals. Contrary to type X individuals, McGregor (1960) states that type Y individuals have an internal locus of control, they like work, are able to control themselves to achieve goals, are responsible, and are able to make innovative decisions.

Auditors belonging to type X if they are under pressure of obedience and complex audit tasks will tend to make poor and inappropriate judgments. This type of auditor is unable to carry out his responsibilities as an auditor which results in the audit objectives being unable to be achieved properly. Auditors also prefer to put security above all factors related to work, so that when they are under pressure to comply with complex tasks, they will tend to look for a safe way and even behave dysfunctional in making judgments. Meanwhile, auditors belonging to type Y can be responsible for their duties and remain professional in carrying out their duties as auditors. This type of auditor will not be affected even though he is under pressure of obedience and faces complex audit tasks, thus making better and more appropriate judgments (McGregor 1960).

Audit Judgment

Auditing is a service provided by auditors to examine and evaluate the financial statements presented by the company (Jusup, 2014). This examination is not intended to find faults or find fraud, although in practice it is very possible to find errors or fraud.

According to Jusup (2014), audit judgment is the auditor's policy of determining an opinion regarding the audit results which refers to the formation of an idea, opinion or estimate about an object, event, status, or other type of event. Judgment is often needed by the auditor in conducting an audit of an entity's financial statements. Audit judgment is inherent at every stage in the financial statement audit process, namely acceptance of audit engagements, audit planning, audit testing implementation, and audit reporting.

Self-Efficacy

Self-Efficacy is the perception/belief of one's own abilities. When someone has high self-efficacy, can motivate himself to do his job as well as possible, especially for an auditor, the performance of an auditor is very influential on every consideration of the decisions he makes. With self-efficacy, before making an audit judgment the auditor is motivated to collect all strong evidence first and will focus himself on analyzing any evidence supporting his work so that every judgment made is more appropriate (Stajkovic & Luthans, 1998).

Bandura (1997) suggests that self-efficacy towards individuals can be seen from three dimensions and indicators, namely:

- a. Level
- b. Generality
- c. Strength

Purpose Orientation

Goal orientation includes a mental framework for how individuals interpret and respond to situations/events they face (Dweck & Leggett, 1988). Specifically, there are two kinds of goal orientation, namely performance goal orientation and learning goal orientation. Goal orientation in achieving achievement is classified into two, namely learning goal orientation and performance goal orientation. Goal orientation predicts performance in an educational environment, and research has shown that goal orientation has important implications for training and motivation in an organizational context (Dweck & Leggett, 1988).

According to VandeWalle et al., (2001) goal orientation is divided into three dimensions, namely:

1. Learning
2. Performance Approach
3. Performance Avoidance

Task Complexity

Task complexity is the number and variety of tasks that make the task difficult and confusing accompanied by limited ability or expertise in completing the task (Stajkovic & Luthans, 1998). The more complex the task of an auditor can affect the judgment given (Stajkovic & Luthans, 1998). The information processing process consists of three stages, namely: input, process, and output. At the input and process stages, the complexity of the task increases as the cues factor increases. There is a difference between the understanding of the number of cues available (number of cues available) and the number of cues processed (number of cues processed). The number of cues that exist, a decision maker must try to make an assessment of these cues (including selection and considerations) and then integrate them into a judgment. With increasingly complex tasks, it will encourage an auditor to carry out their duties not as easy as imagined. There are three basic reasons why it is necessary to test the complexity of the task for an audit situation. First, the complexity of the task is suspected to have a significant effect on the performance of an auditor. Second, certain decision-making tools and techniques and exercises are thought to be conditioned in such a way that researchers understand the peculiarities of the complexity of the audit task. Third, understanding the complexity of a task can help the company's audit management team find the best solution for the audit staff and the audit task (Bonner, 1994).

Pressure on Obedience

Obedience pressure is a type of social influence pressure that results when an individual directly gets orders from another individual's behavior (Jamilah et al., 2007). Obedience theory states that individuals who have higher power will be a source that can influence the behavior of others under them with the orders given. This is because the existence of power or authority is a form of legitimate power or the ability of a superior to influence subordinates because there is a special position in the organizational hierarchy structure. Auditors who get pressure from their superiors, then all actions including audit judgment will be greatly affected by their superiors (Milgram, 1974).

Based on the above framework, research hypotheses can be generated as follows:

- H1: Self-efficacy has a positive effect on audit judgment.
- H2: Goal orientation has an effect on audit judgment.
- H3: Task Complexity has an effect on Audit Judgment.
- H4: Compliance Pressure has an effect on Audit Judgment.

Methods

The population in this study were government auditors who worked with the Functional Auditor Position (JFA) at the Inspectorate Office in Madura. The sample used in this study were several auditors who worked with the Functional Auditor Position (JFA) at the Bangkalan, Sampang, Pamekasan, and Sumenep Regency Inspectorate Offices.

The type of data in this study is a quantitative type. The source of data used in this study is primary data obtained directly from the source or place where this research was conducted directly (Ghozali, 2016). Primary data in this study were obtained through questionnaires which were distributed directly to respondents. The questionnaire contains questions regarding information about self-efficacy, goal orientation, task complexity, and obedience pressure.

Data was collected using a questionnaire which was submitted directly to the Inspectorate Office in Madura. The questionnaire contains questions to obtain information about self-efficacy, goal orientation, task complexity, and pressure to comply with audit judgment. In this study, the scale used is the Likert interval scale. The interval scale is the scale of the perception of respondents' answers. By using 5 points of assessment, namely:

- 1 = STS (Strongly Disagree),
- 2 = TS (Disagree),
- 3 = N (Neutral),
- 4 = S (Agree),
- 5 = SS (Strongly Agree).

The data analysis techniques used in this study are Validity Test, Reliability Test, Multiple Regression Analysis, Classical Assumption Test. To test the hypotheses, the regression equation formula used is:

$$Y = \alpha + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \beta_4x_4 + \epsilon$$

Information:

Y = *Audit Judgment*
X1 = *Self-Efficacy*
X2 = *Purpose Orientation*

X3	= Task complexity
X4	= Pressure on obedience
α	= Konstanta
β_1 - β_4	= Koefisien regresi
ϵ	= eror

Findings

Self-Efficacy on Audit Judgment

The results of data analysis for the self-efficacy variable obtained a t-count value of 2.987 and a t-table value of 2,000. This shows that the value of t arithmetic $>$ t table and a significant value of 0.016 means that the value is less than 0.05 then H1 is accepted and Ho is rejected. So it can be interpreted that self-efficacy has an effect on audit judgment.

The results of this study are in line with research that has been carried out by Sanusi & Iskandar (2018), Ayu et al., (2014), Maryani & Ilyas (2017), which proves that self-efficacy affects audit judgment. But different results were found by Yasa et al., (2019), which proved that self-efficacy had no effect on audit judgment.

Purpose Orientation on Audit Judgment

The results of data analysis for the goal orientation variable obtained a t-count value of 1.893 and a t-table value of 2,000 and a significance of 0.063 $>$ 0.05 so that H0 was accepted and H1 was rejected. So it can be concluded that goal orientation has no effect on audit judgment.

The results of this study support the research conducted by Yasa *et al.*, (2019), which states that goal orientation has no effect on audit judgment. Based on the characteristics of the respondents, it can be seen that the formal education that has been taken by the respondents with the most S1 education is 38 people or 59% of the total and the lowest S2 education is 27 people or 41% of the total and the longest work or experience of at most 6-10 years as many as 24 people or 37% of the total and the lowest with length of work or experience for less than 1 year totaling 4 people or 6% and it can be seen from the total answers to question X3.9 where "I will avoid taking on a new assignment if the possibility that I look incompetent" with the lowest total answer does not affect audit judgment. This is because (1) learning orientation has no effect on audit judgment. This shows that the auditor has a high or low goal orientation to learn, does not appear to have an effect on audit judgment. (2) the orientation of the performance approach also has no effect on audit judgment. This shows that auditors are high or low oriented, to prove their performance is better for others, or they want to prove their performance is more competent at work in audit tasks. It turns out that it has no effect on audit judgment. (3) performance avoidance goal orientation has no effect on audit judgment. This proves that auditors who have a high or low goal orientation have no effect on audit judgment to avoid audit assignments. Avoidance of audit assignments because they feel they are less competent, unable to carry out their duties, or feel that their performance will be poor.

Tasks Complexity on Audit Judgment

The results of the t-test of the task complexity variable obtained a t-count value of 0.058 and a t-table value of 2,000 and the result of a significance value of 0.954, the value is greater than 0.05, which means H0 is accepted and H3 is rejected. So it can be concluded that task complexity has no effect on audit judgment.

The results of this study are in line with research conducted by Yasa *et al.*, (2019), Handani *et al.*, (2014), stating that task complexity has no effect on Audit Judgment. Based on the characteristics of the respondents, it can be seen that the most dominating functional auditor positions in this position are as young auditors, amounting to 40 people or 62% of the total number, and the first auditor as many as 17 people or 26% of the total number, as well as middle auditors as many as 8 people or 12% of this total cannot affect audit judgment. This is because task complexity has a negative and insignificant effect on the assessment of audit performance, which indicates the higher the complexity of the audit tasks performed by the auditors, the lower the audit performance of their assessment. However, the higher and lower the complexity of the task, it turns out that there is no significant effect on the performance of the assessment audit.

Pressure Obedience on Audit Judgment

The results of data analysis for the obedience pressure variable obtained a t-count value of 1.121 and a t-table value of 2,000 and a significance value of $0.267 > 0.05$ so that H_0 was accepted and H_4 was rejected. Thus, it can be concluded that obedience pressure has no effect on audit judgment.

These results are in line with research conducted by Pektra & Kurnia (2015), which states that obedience pressure has no effect on audit judgment. Based on the characteristics of the respondents, it can be seen that the age and position of the auditor, obedience pressure cannot affect audit judgment with the age of 21-30 years with a minimum number of 8 people or 12% of the total and with the answer to the respondent's question X4.1 where "I don't want to get a problem with the client if I do not fulfill the client's desire to behave deviating from professional standards" with the lowest total answers they still use their professional code of ethics in carrying out audits and with the first auditor position having the lowest position also using their professional code of ethics as an auditor. This can be caused by (1) the pressure to follow orders and wishes from superiors and clients does not affect the auditor's consideration in conducting the audit process because the average respondent who fills out the questionnaire has a position as a young auditor with a working period of 6 to 10 years and the level of S1 education that makes auditors choose to be more committed to their profession by following the professional code of ethics of accountants rather than being committed to their organization. (2) As revealed by Jamilah *et al.*, (2007), accountants are constantly faced with ethical dilemmas involving choices between conflicting values. This kind of situation, will be able to make the client (the entity being examined) to influence the audit process carried out by the auditor and pressure the auditor to take actions that can violate auditing standards. This situation will put the auditor in a conflict situation. On the one hand, the auditor wants to uphold his professionalism, but on the other hand, the auditor is also required to fulfill orders from superiors and clients (the entity being examined). (3) In general, junior auditors will not dare to disobey orders from their superiors and will not dare to disobey the wishes of their clients. Defying orders from superiors means that junior auditors will be prepared to risk losing their jobs and if they do not comply with the wishes of their clients, they will be prepared to risk losing clients, so this of course deviates from the professional standards of an auditor. The pressure to obey orders from superiors and clients will have an impact on the judgment that will be issued by an auditor later. The inaccurate judgment taken by an auditor is caused by the high pressure faced by the auditor (Ayu *et al.*, 2014).

Conclusion

Based on the results of hypothesis testing that has been carried out in this study, it can be concluded as follows:

1. Self-Efficacy has an effect on audit judgment.
2. Goal orientation has no effect on audit judgment.
3. Task complexity has no effect on audit judgment.
4. Obedience pressure has no effect on audit judgment.

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