

The Influence of Auditor Competence, Threats to Independence and Professional Ethics on Audit Judgment: Perspectives from Public Accounting Firms in South Jakarta

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ABSTRACT

This study aims to examine the effect of employee competence, independence threats, and professional ethics on human resource management (HRM) decision-making. This research is classified as quantitative research. The data collection method utilized is primary data obtained through a field survey. The technique employed involves distributing questionnaires to 106 HR professionals working at Public Accounting Firms in the South Jakarta area. The sampling method used is non-probability sampling with a purposive sampling technique. The data analysis in this study was conducted using SPSS version 25. The results of this study indicate that, in part, employee competence has a significant and positive effect on HRM decision-making, independence threats have a negative and significant effect on HRM decision-making, and professional ethics have a positive and significant effect on HRM decision-making.

KEYWORDS

Auditor Competence, Independence Threats, Professional Ethics, Audit Judgment.



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INTRODUCTION

Audit judgment is a cognitive process. Assessment is an ongoing process of gathering information, including feedback from previous actions, and making decisions about what to do. To complete an audit of an entity's financial statements, auditors often require judgment. The auditor's policy for determining revenue from audit results is called audit judgment (Kristin et al., 2023). According to Hogart (1992), assessment is a cognitive process that involves decision-making. The auditor gathers relevant information over various periods and integrates it before reaching a conclusion (Arifin, 2022). Audit judgment refers to the formulation of concepts, opinions, or estimates regarding an item, event, condition, or other occurrence, and is the auditor's policy when providing an opinion to decide on the audit findings. The auditor's perspective in responding to information related to the

responsibilities and risks of audits is crucial to the judgment made (Usmany et al., 2023).

Many issues demonstrate that audit judgments can be poor. For example, in 2018, there were scandals and audit failures. One such case was when Deloitte Indonesia audited SNP's financial company. Deloitte Indonesia provided audit services to SNP's financial firms, but the company itself did not comply with some audit requirements. Even though Deloitte Indonesia is one of the Big 4 audit firms, it still provided unreasonable assessments or opinions during the audit process and failed to provide an adequate response. Errors in the audit judgment of a company's financial statements can result in audit failures or inaccuracies in the submission of audit reports (Ahmad, 2023; Akbar, 2024; Alawiyah, 2021; Wine, 2023; Anjelika Denya Putri, 2023). This can lead to litigation, lack of professionalism, and loss of public trust. Audit failures can also damage the reputation of the auditor (Annisa & Wiguna, 2023; Febryaningrum, 2024; Ghozali, 2018).

Research by Kustina & Suadnyani (2023) states that auditor competence partially benefits audit judgment. The results show that auditors with high competence—those able to meet elements such as knowledge, experience, skills, and good ethics—are essential when making difficult decisions. This is because competent auditors possess the experience and soft skills necessary to handle and solve complex problems.

Research by Meiryani et al. (2021) demonstrates that the competence of a skilled auditor can positively affect the quality of audit judgment. This aligns with research by Dana et al. (2022), which shows that the higher the level of auditor competence, the better the quality of audit judgment. However, this contrasts with the findings of Primasari & Azzahra (2015) in Rahmadanty & Muslimin (2020), which indicate that even competent or experienced auditors can make poor decisions if influenced by superiors or clients regarding audit results. The auditor's experience in conducting audits reflects their level of competence and knowledge. Therefore, professional knowledge is a crucial element that auditors must possess in their professional activities.

The aspect of professional ethics represents an internal component. This element is based on internal values. Thus, professional ethics are the moral standards of professionals: objective rather than subjective. They encompass the ability to make decisions and the courage to take responsibility for all actions taken, as well as the skills and abilities required. Accounting professional ethics is the study of what is right and wrong in human behavior within reasonable limits (Ardhiani, 2023; Bhatt, 2020).

The purpose of this research is to analyze the extent to which auditors' technical and non-technical competencies affect the quality of audit judgments. The questions posed by the researcher indicate that auditors may be unable to determine sound audit judgments, which can lead to audit failures and errors in audit reports. The subject of this research is auditors working at Public Accounting Firms (Kantor Akuntan Publik, KAP) in South Jakarta, planned to be included in the AP IAPI directory in 2023. This is because KAPs are predominantly located in South Jakarta. Therefore, this research aims to test whether there are conditions that allow auditors

to make errors in their audit judgments (Aprilianti, 2023; Widiyanti, 2021; Widiastoeti, 2021; Sutedjo, 2023).

It is hoped that the findings of this research can contribute to academic institutions by providing additional reading materials and references, enhancing students' insights and knowledge, especially for those researching the impact of auditor competence, threats to independence, and professional ethics on audit judgments. The results can also serve as a foundation for public accountants in carrying out their professional duties in accordance with the code of ethics and standards applicable to audits of company financial statements, and as an evaluation tool for KAPs in Indonesia to prevent improper opinions. The implication of this research is to support the use of attribution theory, as it explains attitudes and behaviors consistent with the variables examined: auditor competence, threats to independence, and professional ethics in relation to audit judgment. It is also expected to provide opportunities for KAPs to use the findings as material for policy evaluation. Auditor competence can lead to better judgments by increasing the length of service, enhancing expertise, and performing numerous audit tasks.

RESEARCH METHOD

This study uses a quantitative design to examine the influence of auditor competence, threats of independence and professional ethics on audit judgments at Public Accounting Firms (KAP) in South Jakarta. The following variables are carried out in each variable as follows:

Table 1. Variable Operations

No	Variable	Definition	Dimension	Indicators	Scale	Item Code
Independent Variables						
1.	Auditor Competencies (X1) (Sihombing & Siagian, 2020)	Auditor competence is an auditor who with sufficient and explicit knowledge and experience can conduct an objective, careful and thorough audit.	1. Knowledge 2. Ability 3. Certification	1. Knowledge of auditing 2. Understanding of regulations and standards 3. Analytical skills 4. Perception of the number of technical trainings that are followed	Likert Likert Likert	KA. 1.1 KA . 1.2 KA . 1.3 KA . 1.4
2.	Threat of Independence (X2) (SPAP,	Threats to independence are things that can	1. <i>Self interest threats</i>	1. Threats of personal interest	Likert	AI. 2.1

2011:220.1) (Giyatri & Rahmaita, 2024)	cause a decrease or negation of the independence of a public accountant so that it can cause bias in decisions regarding the audit opinions it produces.	2. <i>Intimidation threats</i> 3. <i>Advocacy threats</i> 4. <i>Familiarity threats</i> 5. <i>Self review threats</i>	2. Pressure from Clients	Liker t	AI. 2.2
			3. The auditor is involved in supporting the client.	Liker t	AI. 2.3
			4. The auditor is sympathetic to the client's interests	Liker t	AI. 2.4
			The auditor cannot properly evaluate the considerations that he has made	Liker t	AI. 2.5
3. Professional Ethics (X3) (Ruce & Wahidahwati, 2021)	Professional Ethics is behaviour and morals owned by someone in carrying out certain professions.	1. Professionalism 2. Integrity 3. Social responsibility	1. Audit responsibilities	Liker t	EP. 3.1
			2. Objectivity of the auditor	Liker t	EP. 3.2
			3. Data confidentiality	Liker t	EP. 3.3
			4. Integrity in work	Liker t	EP. 3.4
			5. Public Interest	Liker t	EP. 3.5
Dependent Variable					
4. Audit Judgment (Y) (Sihombing & Siagian, 2020)	Audit judgment is the auditor's policy in determining an opinion about the results of an audit based on the formation of ideas, opinions, or estimates about certain objects, events, or statuses.	1. <i>Materiality Audit</i> 2. <i>Going concern</i> 3. <i>Audit Risk</i>	1. Materiality by taking into account certain conditions	Liker t	AJ. 4.1
			2. Survival of an entity	Liker t	AJ. 4.2
			3. Risk Level Audit	Liker t	AJ. 4.3

In this study, the data used is primary data collected directly from the first source. The data collection method used is a survey, where data is obtained through the distribution of questionnaires to respondents. The questionnaire was distributed to auditors at the Public Accounting Firm located in South Jakarta. As a support, the researcher also conducts literature studies to obtain references from relevant literature, journals, and books.

The sample determination technique in this study is the nonprobability sampling method with the purposive sampling technique, which is non-random sampling and the sample is selected based on certain criteria. The criteria used for the determination of the sample in this study are as follows:

1. Listed in the 2023 KAP & AP Directory in the Indonesian Institute of Public Accountants (IAPI) and the Financial Services Authority (OJK).
2. Respondents can come from different levels of auditor positions (managers, supervisors, senior auditors, and junior auditors) with auditors directly involved in the audit process.
3. Public Accounting Firms that are willing to accept and fill out research questionnaires.
4. There are no restrictions associated with the Public Accountant registration number, but the selection of respondents is based on their experience in auditing in the appropriate KAP.
5. Public Accounting Firms that have a maximum of 10 partners

Finally, the data analysis method uses descriptive statistics, data validity and reliability tests, classical assumption tests and hypothesis tests.

RESULT AND DISCUSSION

Research Results

The collection of this research data was carried out on auditors working at Public Accounting Firms in the South Jakarta Region who are registered in the directory of the Indonesian Institute of Public Accountants (IAPI) in 2024. The following is a list of Public Accounting Firms that are the object of this research, namely

Table 2. List of Public Accounting Firms

No	Name of Public Accounting Firm	Address
1	KAP Survived the Revelation	Jl. TB Simatupang Indah No.3 Blok F4, RT.3/RW.2, Tj. Bar., Kec. Jagakarsa, South Jakarta City, Special Capital Region of Jakarta 12530
2	KAP Ishak, Saleh, Soewondo & Partners	Jl. Ciputat Raya No. 4-6, Bungur Grend Center, Block B5, RT.8/RW.7, Kby. North Lama, Kec. Lama, South Jakarta City, Special Capital Region of Jakarta 12240
3	KAP Ispiadly & Dande	Jl. Ciputat Raya No.14B 2nd Floor, RT.6/RW.1, Kel. Pondok Pinang, Kebayoran Lama District, South Jakarta 12310
4	KAP Krisnawan, Nugroho & Fahmy	Jl. Lebak bulus III No.50 Kel. Cilandak Barat, Kec. Cilandak South Jakarta 12440
5	KAP Hertanto, Grace, Karunawan	Palma Tower 18th Floor Lot. F & G Jl. RA. Kartini II-S Kav. 06 TB. Copyright © 2019 All Rights Reserved. All rights reserved.

No	Name of Public Accounting Firm	Address
6	KAP Bharata, Arifin, Mumajad & Sayuti	Jl. Raya Rawa Bambu No.17D, Pasar Minggu, South Jakarta, 12520
7	Public Accounting Firm Heliantono & Partners	Aminta Plaza 7th Floor Suite 704, Jalan TB. Simatupang Kav. 10, South Jakarta 12310

Source: Public Accounting Firm in South Jakarta Region

The total questionnaires distributed were 106 copies which were distributed to 6 Public Accounting Firms in the South Jakarta area. The number of questionnaires returned was 106 copies or 100% of the total shipments. Of the number of questionnaires distributed, 106 copies of the questionnaire were filled out completely, and as many as 0 copies of the questionnaire were not filled out. Therefore, the authors used data analysis of 106 copies of the questionnaire. The following is a breakdown of the questionnaire return rate:

Table 3. Questionnaire Return Rate Details

Information	Total	%
Questionnaire sent	106	100%
Return Questionnaire	106	100%
Questionnaire used for data analysis	106	100%
Incomplete questionnaire	0	0%

Source: Author Data

The distribution of questionnaires was carried out at Public Accounting Firms in the South Jakarta area. The number of questionnaires distributed in each Public Accounting Firm is not the same, this is due to the different number of auditors in each Public Accounting Firm. The details of the submission and return of the questionnaire from the Public Accounting Firm are as follows:

Table 4. Questionnaire Delivery and Return Details

No	Name of Public Accounting Firm	Questionnaire Sent	Questionnaire Back	Percentage
1	KAP Survived the Revelation	5	5	100%
2	KAP Ishak, Saleh, Soewondo & Partners	5	5	100%
3	KAP Ispiadly & Dande	5	5	100%
4	KAP Krisnawan, Nugroho & Fahmy	52	52	100%
5	KAP Hertanto, Grace, Karunawan	5	5	100%
6	KAP Bharata, Arifin, Mumajad & Sayuti	30	30	100%
7	Public Accounting Firm Heliantono & Partners	4	4	100%

Source: Public Accounting Firm in South Jakarta

The characteristics of the resource persons who were sampled in this research were divided into several groups, namely according to gender, age, position or position of auditor in KAP. The following are presented the characteristics of the resource persons according to gender, age, last education, length of service at KAP, and auditor position in KAP, as explained in the following index:

Table 5.Characteristics of Resource Persons Based on Gender

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Gender	Male – Male	52	49,1%
	Woman	54	50,9%

Source: Author Data

From the index above, it can be seen that there were actually 52 male speakers (49.1%), while female speakers amounted to 54 speakers (50.9%). This means that the majority of auditors who fill out this questionnaire are dominated by women.

Table 6. Characteristics of Resource Persons Based on Age

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Age	21-30 Years	97	91,5%
	31-40 Years	6	5,7%
	41-50 Years	3	2,8%

Source: Author Data

In the index above, it can be seen that the majority of the speakers are 21-30 years old, namely 97 speakers (91.5%).

Table 7. Characteristics of Resource Persons Based on Position

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Position / Position	Partner	1	0,9%
	Manager	3	2,8%
	Senior Auditor	28	26,4%
	Junior Auditor	74	69,9%

Source: Author Data

From the Index above, it can be seen that there are actually 1 Auditors who fill out the questionnaire with the Partner Position (0.9%), the Manager there are 3 resource persons (2.8%), the Senior Auditor Position there are 28 Resource Persons (26.4%) and with the Junior Auditor Position there are 74 Resource Persons (69.9).

Table 8. Characteristics of Resource Persons Based on Last Education

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Final Education	Diploma	8	7,5%
	Strata 1 (S1)	88	83,1%
	Strata 2 (S2)	9	8,5%
	Strata 3 (S3)	1	0,9%

Source: Author Data

Descriptive Analysis Test

Table 9. SPS V,25

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Competence	106	12	16	14.23	1.551
Threat Of Independence	106	14	20	17.35	2.138
Professional Ethics	106	15	20	17.66	1.917
Audit Judgment	106	18	24	21.65	2.342
Valid N (listwise)	106				

Source: SPSS Data Processing Results V.25,2024

Based on the Index, the valid value shows the amount of data in this research as many as 106 Resource Persons. It can be seen from the table above the average (mean) of the Audit judgment variant as much as 21.65, Auditor Competence as much as 14.23, Threat of Independence as much as 17.35 and Professional Ethics as much as 17.66.

Validity Test

Table 10. Data Validity Test of Auditor Competency Variants

No	Statement Item	r-count	r-index	Information
1	P1. X1	0,801	> 0,1909	VALID
2	P2. X1	0,566	> 0,1909	VALID
3	P3. X1	0,489	> 0,1909	VALID
4	P4. X1	0,819	> 0,1909	VALID

Source: SPSS Data Processing Results V.25,2024

Based on the above index, the results of the validity test on the Auditor's Competency variant (X1) show that actually all the statement items in the variant The Influence of Auditor Competence, Threats to Independence and Professional Ethics on Audit Judgment: Perspectives from Public Accounting Firms in South Jakarta

are valid, because the significant value of each r-count statement item $>$ r-index. It can be known that the item of the statement used to measure the Auditor Competency variant (X1) is Valid.

Reliability Test

**Table 11. Reality Test
Reliability Statistics**

Cronbach's Alpha	N of Items
.944	20

Source: SPSS Data Processing Results V.25,2024

Thus, it can be concluded that the question of each variant in the questionnaire is reliable, because it has a value of Cronbach's Alpha greater than 0.6. This shows that actually each item of the statement used will be able to obtain consistent data, which means that if the statement is resubmitted, it will get a relatively similar answer to the previous answer.

Multicollinearity Results Test

Table 12. Multicollinearity Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig. Collinearity Statistics	
	B	Std. Error	Beta		Tolerance	VIF
(Constant)	1.470	1.101		1.335	.185	
AUDITOR COMPETENCE	.353	.106	.233	3.319	.001	.437
1 THREAT OF INDEPENDENCE	.376	.086	.343	4.367	.000	.350
PROFESSIONAL ETHICS	.489	.089	.401	5.498	.000	.407

Source: Output SPSS 25 Version,2024

From the index above, it shows the results of the multicollinearity test with the data results presented on the index, it can be seen that the Tolerance value obtained from each free variant is $>$ 0.10 and the Variance Inflation Factor (VIF) is less than 10. It can be seen from the index above with a Tolerance value for Auditor Competency of 0.437 and VIF of 2.290, Threat of Independence with a Tolerance value of 0.350 and VIF of 2.858, and Professional Ethics with a Tolerance value of 0.407 and VIF of 2.456. Thus, it can be concluded that the regression model in this research is actually proven to be free from the symptoms of multicokinarity.

Discussion

The Impact of Auditor Competence on Audit Judgment

Based on the results of the Index, the Auditor Competency variant affects the audit judgment. From the results of data analysis in this research, it can be concluded that the Auditor Competency Variant has a positive and significant effect on Audit Judgment. This research is in line with research conducted by (Dana et al., 2022) which states that "auditor competence" actually describes the level of skills and knowledge possessed by an auditor. The level of competence of an auditor in his field can be improved by keeping a lot of work experience as an auditor, thus allowing him to make better decisions. This research is not in line with (Rahmadanty & Muslimin, 2020) which states that auditor competence has no effect on audit judgment.

According to Cognitive Theory The auditor's competencies are highly relevant to its development because it highlights the thought processes, understanding, and analytical abilities required to carry out the auditor's duties effectively. In practice, auditors are required to be able to process complex information, carefully evaluate evidence, and make decisions based on logical and objective analysis. By understanding how cognitive works, auditors can improve their critical thinking skills, solve problems, and make relevant and reliable recommendations, so that their competence in conducting audits is sharpened and optimal (Rahim & Nr, 2024).

According to Attribution Theory, Explaining Actually, an individual is able to perceive something on the basis of what he believes and is under his own personal control, which is behavior caused by internal elements. Dispositional attributions (Internal Elements) refer to individual behaviors (internal elements) that are seen in a person, such as knowledge, independence, abilities and others. Based on attribution theory, the author considers that auditors who have high competence will not have difficulties in making the right audit decisions in order to be able to convince the judgment they make. This is in accordance with the dispositional element component (Internal Element) which means that individual behavior is determined by a combination of internal forces such as elements that come from within the auditor, namely the auditor's competence to find an answer about the cause of a persuasive behavior in making a judgment (Dana et al., 2022).

The Impact of Independence Threats on Audit Judgment

Based on the results of the Index, the Threat of Independence variant affects audit judgments. From the results of data analysis in this research, it can be concluded that the Variant of Threat of Independence has a negative and significant effect on Audit Judgment. This research is in line with research conducted by (Jihan Fitriana et al., 2023) stating that the Threat of Independence has a negative effect on audit judgments due to the increasing Threat of Independence experienced by auditors when conducting audits can provide poor audit judgments and inappropriate auditors. This research is not in line with research (Annisa & Wiguna, 2023) which found that auditor independence does not persuade subject assessment.

Based on Planned Behavior Theory and Decision Making Theory, they have strong relevance to the threat of independence to auditors because they provide a

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framework for understanding how auditors make decisions in complex situations. The Planned Behavior Theory explains that attitudes, subjective norms, and perceptions of behavioral control can influence an auditor's intention to act independently, while the Decision Making Theory highlights how an auditor's decision-making process can be affected by pressures, biases, and conflicts of interest. In the context of the threat of independence, these two theories together help explain how psychological, social, and situational factors can affect the auditor's integrity, objectivity, and ability to make decisions in accordance with professional standards (Apsari et al., 2023).

The Impact of Professional Ethics on Audit Judgment

Based on the results of the Index, Professional Ethics affects audit judgments. From the results of data analysis in this research, it can be concluded that the Professional Ethics Variant is actually influential and significant to the Audit Judgment. This research is in line with research (Hidayat & Rahmatika, 2024) which states that Professional Ethics actually have a positive effect on audit judgments. Because the understanding of ethical values and the decision-making process are correlated. The more auditors understand the code of ethics, the more fair, equitable, and moral decisions will be. The higher the ethics in the KAP, the better the audit of the results. Therefore, there is a direct relationship between professional ethics and audit decisions. (Fernandes & Dewi, 2021) who say that professional ethics actually affect audit judgments.

Cognitive Theory and Attribution Theory are in line with professional ethics in audit judgment because they both contribute to shaping rational and ethical decision-making processes. Cognitive Theory assists auditors in analyzing information logically, understanding the complexity of situations, and considering various decision alternatives to ensure adherence to ethical principles. Meanwhile, Attribution Theory plays a role in helping auditors assess the cause or motivation behind an action or event, so that they can avoid bias and maintain objectivity in assessing the situation. The combination of these two theories supports auditors to make audit judgments that are not only based on strong evidence but also in line with professional ethical standards (Sutedjo, 2023).

CONCLUSION

The findings indicate that auditor competence has a positive and significant effect on audit judgment, suggesting that higher competence enables auditors to make better and more accurate judgments. Conversely, threats to auditor independence negatively and significantly impact audit judgment, highlighting the importance of maintaining independence to ensure reliable and credible audit outcomes and to uphold stakeholder trust. Additionally, the application of professional ethics positively and significantly influences audit judgment, as adherence to ethical standards fosters objectivity, honesty, and responsibility, thereby enhancing the credibility of audit results. For future research, it is suggested to explore the role of organizational culture and leadership in strengthening auditor competence, independence, and ethical behavior, as well as to examine these

relationships in different sectors or regions to gain a broader understanding of factors influencing audit judgment.

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