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Audit Judgement In Task Complexity, Self Efficacy, and Auditor Professional Skepticism

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A B S T R A CT

The presentation of quality audit reports does not necessarily occur without problems, including in the provision of audit judgments by auditors who are faced with task complexity and auditor confidence in their abilities including skepticism. The study was conducted with the aim of examining the impact of task complexity, self-efficacy and professional skepticism of auditors on policy making in audit judgement with internal auditors at the regional inspectorate of Central Sulawesi. A total of 32 respondents who met the criteria in determining the sample using purposive sampling with a survey approach. The results showed that the effect caused in giving audit judgments on task complexity, self efficacy, and professional skepticism of internal auditors was significant. The results of the study can be a reference for further research in developing audit judgment and can be material in developing the ability of internal auditors to convince themselves of the decisions given in the audit results

Keyword: Auditor Internal, Audit Judgement, Professional Skepticism, Self Efficacy, Task Complexity

Acknowledgment

INTRODUCTION

The era of globalization is increasingly culminating with developments and changes due to the industrial revolution 4.0 and society 5.0 which have an impact on the activities of the accounting profession in ensuring, maintaining and improving the quality of accounting information provided to interested parties (Tempomona et al., 2023). The stability of the financial information obtained shows how much the quality of information and the trust given by information users in decision making. Audit is the most important part in indicating that the financial information presented does not have biases and anomalies in the presentation of financial statements. The processes and standards applied in auditing link both to the quality of audit reporting so as to form perfect confidence for external parties (Tuanakotta, 2017).

The presentation of quality audit reports does not necessarily occur without problems (Ansar et al., 2023). The complexity of the tasks assigned in presenting the audit report for auditors is an obstacle that requires mature and professional auditor skills (Bawias et al., 2025). According to Liu & Li (2012), task complexity is defined as complexity in assignments caused by the quantity of workloads that are

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many and varied with various levels but have a relationship with one another. Broadly speaking, task complexity arises based on two aspects, namely the level of difficulty of the task for which the auditor is responsible and the operational structure of the task which has a bearing on the attitude that determines the direction of the auditor in making his decisions, including in determining audit judgments (Griffith et al., 2021; Tiron-Tudor & Deliu, 2022). In providing an opinion on the examination carried out, the auditor needs a point of view, ideas and conditions regarding events and reality in knowing the truth to build self-confidence in giving his opinion (Hamdam et al., 2022; Ignatia, 2019).

The auditor's self-confidence is centered on actual conditions, but this cannot happen by itself. Auditors need to ensure that in their decision making, their self-efficacy is based on a psychological basis that builds motivation and a sense of responsibility for the assignment given and is based on the truth. This is a result of the many activities of auditors in determining a wise opinion on the audit report (Haryanto & Susilawati, 2018; Permata Sari & Lily Indarto, 2019). In determining the audit opinion on the results of the examination or audit report, the auditor's self-efficacy needs to design a scheme as simple as possible in integrating audit evidence that has relevant properties at different times so as not to give the impression of ambiguity in it. Apart from requiring confidence in the auditor, the nature of skepticism plays a big role in encouraging straightforward and rigid decision making in the audit report (Atmaja & Sukartha, 2021; Zare Bidoki et al., 2023). The skills possessed by auditors are summarized in the attitude of skepticism which directly doubts everything that appears in the events or transactions that occur, including government institutions, including regional inspectorates.

The regional inspectorate is a supervisory institution within the local government with a very important role in ensuring quality improvement including the progress and success of local governments and regional apparatus within the government when realizing and implementing work programs in the region as well as the results of the achievements and goals that have been set (Nurfadillah et al., 2022). A more intensive and optimal performance of the regional inspectorate is needed to optimize the duties and responsibilities assigned to support the implementation of the regional inspectorate's duties in carrying out the supervisory function optimally (Amanda et al., 2023; Hilman et al., 2021). Institutions such as regional inspectorates require provisions such as audit judgment in conducting audits on local government financial reports in order to provide an opinion on the fairness of the financial statements.

Several previous studies have shown a positive view in testing the variables raised in this study. Such as research conducted by Sanjaya (2017), Haryanto & Susilawati (2018), Atmaja & Sukartha (2021), Amanda et al. (2023), Baatwah et al. (2023), and Hilman et al. (2021). However, research that directly tests the variables of task complexity, self-efficacy, and auditor professional skepticism on the audit judgment variable in this study is still very rarely researched so that it attracts the attention of

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researchers in testing and exploring the effects caused by these variables and the relationship between variables with one another.

Based on the above review, this study aims to examine the impact of task complexity, self efficacy and professional skepticism of auditors on policy making in audit judgement with internal auditors at the regional inspectorate of Central Sulawesi as the object of research. Research contributes to adding to the literature in the field of auditing science, and broadens the understanding of internal auditors, especially in the scope of government, in making policies on the fairness of financial statements based on the complexity of tasks that arise with self afficacy and skepticism as professional auditors in demonstrating the values of integrity and professionalism of internal auditors in the public sector.

RESEARCH METHOD

In obtaining test results based on empirical data, this study applies quantitative methods with a survey approach to government internal auditors, at the Inspectorate of Central Sulawesi Province. The survey approach, namely the distribution of questionnaires, was chosen as the basis for data collection to review real field data based on the experience and understanding of internal auditors at the Inspectorate of Central Sulawesi Province (Saha, 2022). Determination of the research sample based on the total population. In determining the sample, this study used purposive sampling to determine the total respondents with the criteria (1) Registered as a Permanent Employee, (2) Having Auditor Functional Position Certification (JFA). Based on the specified criteria, the number of respondents was 34 government internal auditors. The distributed questionnaires were returned with a percentage of 100% to the research team.

Quantitative research with a survey approach conducted through distributing questionnaires to government internal auditors at the Inspectorate of Central Sulawesi province. The questionnaire was filled in based on the respondent's choice with a Likert scale measurement model of 1-5. Determination of questions based on relevant previous research in Task Complexity, Self efficacy, Skepticism professionalism, and Audit judgment. As shown in Table 1.

In measuring the relationship between variable indicators, this study uses the Structural Equation Modeling with Partial Least Square (SEM-PLS) analysis model with the WarpPLS 7.0 application. The application of SEM-PLS is formed of two parts of testing in determining research results known as Outer Model testing and Inner Model testing. Outer Model testing is known from the validity test and reliability test, while Inner Model testing is carried out by looking at the value of R2 and Q2 and the fit model generated in the test. According to Sarstedt et al. (2021) supported by Afthanorhan et al. (2020), state that the standard used in measuring validity and reliability in the SEM-PLS Model is> 0.5 as the minimum recognized value, and the norm is> 0.7. Furthermore, R2 and Q2 measurements are assessed

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with a magnitude of 0% to 100%. Then, the determination of the fit model is known based on the P-Value of the Average Path Coefficient, Average R-Squared, and Average Adjusted R-Squared of <0.05, and Average Block VIF and Average Full are considered ideal and accepted if they meet ≤3.3 and ≤5.

Hypothesis

H_1: Task Complexity Has a Significant Effect on Audit Adjustment

H_2: Self efficacy has a Significant Effect on Audit Adjustment

H_3: Professional Skepticism Has a Significant Effect on Audit Adjustment

RESULTS AND DISCUSSION

RESULTS

The respondents of this study involved middle auditors, young auditors, and first auditors with characteristics and understanding of the information in the questionnaire questionnaire. Table 2 presents general information about respondents.

Referring to the information presented in table 2, it is known that the research respondents were dominated by female gender, totaling 18 respondents with a percentage of 52.94%, while respondents with male gender had 16 respondents or equivalent to 47.06%. Furthermore, the classification based on the age of the respondents is known to be 17.65% of respondents aged more than 50 years (6 respondents), 64.71% of respondents with an age range of 41 years to 50 years (22 respondents), respondents aged 31 years to 40 years of 14.71% (5 respondents), and ages 21 years to 30 years of 2.94% (1 respondent). Then, the classification based on the level of education that has been taken is dominated by postgraduate program education (S2 / S3) with 17 respondents (50%), followed by an undergraduate program as many as 14 respondents (41.18%), and closed by diploma program education (D3 / D4) totaling 3 respondents (8.82%). After that, the characteristics of respondents based on their length of work as auditors are known as 85.29% of respondents have more than 10 years of experience (29 respondents), and 14.71% of respondents with experience in the range of 3 years to 10 years (5 respondents).

Table 1. Respondend Characteristic

Category	Sub Category	Total	Persentase
Gender	Male	16	47.06%
	Female	18	52.94%
Total		34	100%
Age	21-30 Year	1	2.94%
	31-40 Year	5	14.71%
	Year	22	64.71%
	> 50 Year	6	17.65%
Total		34	100%

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Category	Sub Category	Total	Persentase
Lecel of Education	Diploma	3	8.82%
	Undergraduate	14	41.18%
	Postgraduate	17	50%
Total		34	100%
Working Period	< 1 Year	0	0%
	1-3 Year	0	0%
	3-10 Year	5	14.71%
	> 10 Year	29	85.29%
Total		34	100%

Source: data processed by researchers (2025)

Auditor experience is the main concern of researchers in determining respondents to represent and collect reliable data. Experience with a level of more than 2 years in auditing illustrates the auditor's condition in overcoming the problems and variables under study.

Testing in research is based on the relationship between latent variable indicators to ensure that each variable indicator has a relationship with one another that builds research variables, otherwise known as the test for convergent validity. Afthanorhan et al. (2020) state that convergent validity is considered feasible in the relationship between variables if it meets a minimum value of 0.50 and is strong at a value of 0.70. The test of convergent validity in this study is shown in table 3, which has a minimum value of 0.534 on variable X1.5 and a maximum value of 0.877 on variable X2.5, so it is considered feasible to enter further testing.

Table 2. Convergent Validity

Variabel	Indicator Variabel	Loading Value	Description
Task Complexity (X1)	X1.1	0.728	Valid
	X1.2	0.832	Valid
	X1.3	0.873	Valid
	X1.4	0.726	Valid
	X1.5	0.534	Valid
Self efficacy (X2)	X2.1	0.784	Valid
	X2.2	0.767	Valid
	X2.3	0.828	Valid
	X2.4	0.852	Valid
	X2.5	0.877	Valid
	X2.6	0.824	Valid
	X2.7	0.839	Valid
	X2.8	0.783	Valid
Professionalism Scepticm (X3)	X3.1	0.828	Valid
	X3.2	0.834	Valid
	X3.3	0.865	Valid
	X3.4	0.858	Valid
	X3.5	0.858	Valid
Audit Judgement (Y)	Y.1	0.656	Valid
	Y.2	0.726	Valid
	Y.3	0.758	Valid

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Variabel	Indicator Variabel	Loading Value	Description
	Y.4	0.608	Valid
	Y.5	0.800	Valid
	Y.6	0.775	Valid
	Y.7	0.647	Valid
	Y.8	0.606	Valid

Source: data processed by researchers (2025)

Referring to table 3, the convergent validity test shows that the variable indicators in the study meet the required criteria for each loading value owned by the variable indicator, which is considered feasible at a minimum value of 0.50 and normal at a value of 0.70 which is then considered valid. Thus, convergent validity testing can be continued to find out the test for discriminant validity which is considered valid if it meets the value of 0.50. Discriminant validity is carried out to determine the relationship between predictors and their latent variables is stronger than the relationship with other latent variables. Table 4, shows the value of discriminant validity testing known from the Average Variance Extracted (AVE) value for the research variables.

Table 3. Discriminant Validity

Average Variance Extracted (AVE)		Description
Task Complexity	0.748	Valid
Self efficacy	0.820	Valid
Professional Skepticism	0.849	Valid
Audit Judgement	0.701	Valid

Source: data processed by researchers (2025)

The test value in table 3, shows that the AVE value for all variables has a value> 0.50 which indicates that the correlation of each indicator and latent variable has a strong relationship. Afthanorhan et al. (2020) explain that the validity test value that meets the criteria (> 0.50) is sufficient to represent the processed data.

Reliability testing aims to measure the consistency of respondents in answering the questionnaire given. Reliability testing in the SEM-PLS model can be determined based on the composite reliability value and Cronbach's alpha value with a reference value of> 0.70 so that it is feasible to process. Table 5 presents the reliability value of the research variables, with each variable having met the requirements based on the referenced value of 0.70.

Table 4. Reability Testing Result

	Composite Reliability	Cronbach’s Alpha	Description
Task Complexity	0.861	0.795	Reliabel
Self efficacy	0.942	0.930	Reliabel
Professional Skepticism	0.928	0.903	Reliabel
Audit Judgement	0.884	0.894	Reliabel

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Source: data processed by researchers (2025)

Structural Model Evaluation (SEM – Inner Model)

In the structural model, data testing is seen from the results of the model fit test, the results of the determinant coefficient test and the results of the predictive validity model test. The model fit test is intended to obtain a model that has a match with the data. The assessment of model fit is determined by several indicators shown in table 6 below, in this study, all indicators have met and are acceptable based on the standards set.

Table 5. Model Fit Testing Results

Quality Indication and Model Fit	Indeks	P-Value	Criteria	Description
Averange path coefficient (APC)	0.311	P,0.001	P≤0.05	Fulfilled
Averange R-Squared (ARS)	0.758	P<0.001	P≤0.05	Fulfilled
Averange Adjusted R-Squared (AARS)	0.734	P<0.001	P≤0.05	Fulfilled
Averange Block VIF (AVIF)	4.406	≤ 5 dan idealnya ≤ 3,3		Accepted
Averange Full Collonearity VIF(AFVIF)	3.910	≤ 5 dan idealnya ≤ 3,3		Accepted

Source: data processed by researchers (2025)

R-Squared and Q-Squared

The test of the coefficient of determination is aimed at reviewing how much the percentage of variance of endogenous constructs represents exogenous constructs in the research model. Table 6, displaying the results of the tests carried out, shows that the coefficient of determination in this study is 0.734 or 73.4% of the variation in the audit judgment variable can be explained through the variables of task complexity, self-efficacy, and professional skepticism. While the value of 26.6% is explained by other factors not raised in this study, thus indicating that the type of research belongs to a strong type which is supported by the acquisition of an Adjusted R-Square value of more than 0.70. Furthermore, testing of predictive validity which explains the exogenous latent variables on endogenous latent variables. The predictive validity model has a range of Q-Squared values between 0% and 100%. In this study, the Q-Squared value shows a number of 0.770 or 77%, indicating a good and feasible value for the research conducted.

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Table 6. Testing Results

	R-Squared	Q-Squared
Audit Judgement	0.734	0.770

Source: data processed by researchers (2025)

Hypothesis Test

Hypothesis testing is intended to assess the level of significance and relationship between variables in this research model. Afthanorhan et al. (2020) indicate that the significance value of a model is said to be feasible if it has a significance value <0.05.

Table 8. Hypothesis Test Results

	Coefisien	P-Value	Description
Task Complexity (X1) → Audit Judgement (Y)	0.35	0.01	Significant
Self efficacy (X2) → Audit Judgement (Y)	0.27	0.04	Significant
Professional Skepticism (X3) → Audit Judgement (Y)	0.32	0.02	Significant

Source: data processed by researchers (2025)

DISCUSSSION

The Effect Of Task Complexity On Audit Judgement

Based on data testing which shows that task complexity has a significant effect on audit judgment with the coefficient value obtained is 0.32 and a significant level of 0.02. This can be interpreted that the first hypothesis of the study is accepted and is consistent with research conducted by Noviranza & Haq (2024), and Adipraja (2021), this is because auditors have better abilities and understanding of task complexity so that the structure and level of difficulty of the task is no longer a problem.

The data shows that the magnitude of the task complexity value has a very high average value. This illustrates that auditors at the the Central Sulawesi Provincial Inspectorate office have a good understanding of the tasks faced referring to the high answers of respondents on the tasks faced referring to the high respondent answers on the task complexity indicator. indicator of task difficulty. This means that auditors who work at the Inspectorate of Central Sulawesi Province do not experience job interference if they get limited information about the process of completing the task so that the lack of information is no longer a problem for auditors working at the Inspectorate of Central Sulawesi Province. The lack of information is no longer a problem for auditors. Then, referring to the high auditor's answer to the task structure indicator, which indicates that internal auditors in the inspectorate have skills. indicating that internal auditors in the inspectorate have very high skills, both in the form of clarity and task information. Thus, challenges such as tasks that are still ambiguous or complex, are no longer an obstacle in the process of completing the task.

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Attribution theory supports the research findings that there are internal auditor factors in the form of encouragement from within themselves to complete a task that is done and then developed from individual motivation, so that even though the audit task at hand is difficult or complex, the auditor can still carry out the audit process appropriately. In addition, this attribution theory is the basis that influences the auditor's internal self in producing abilities and generating perceptions and utilizing available opportunities to achieve the need for achievement. Then it will lead to a clear goal that the auditor wants to achieve in completing his duties. Based on attribution theory, the ability within the auditor to set better and clearer goals will make it easier for someone to complete the tasks and challenges faced. Where to compare a person's performance based on whether or not the goals to be achieved are clear, and someone who has clear goals will perform better than someone who has unclear goals even in all situations.

The results of this study are supported by research conducted by Amanda et al. (2023), Noviranza & Haq (2024), Adipraja (2021), Kiswati & Sudaryati (2021), and Auzar et al. (2020). Thus it can be concluded that an auditor who has a good understanding of a task (structure) and is supported by the ability in himself to complete a job (audit task), will be more reliable and good at producing an audit judgment.

The Effect Of Self Efficacy On Audit Judgment

Based on the findings, it can be stated that partially the self efficacy variable has a positive effect on audit judgment with the coefficient value obtained is 0.27 and a significant level of 0.04 (<0.05), it can be concluded that there is a positive and significant influence between self efficacy and audit judgment. This means that the second hypothesis of this study is accepted. This research is also supported by the results of research proposed by Noviranza & Haq (2024), an individual with high self efficacy will always be more likely to consider, evaluate, and combine the abilities he knows before he finally makes a choice. Self efficacy is considered as a person's belief in himself in his ability to achieve a certain result.

An auditor who has good (high) self-efficacy will have fewer doubts in himself, so that the tendency to give up in completing the audit process is getting smaller even when facing increasingly complicated and complex work situations. Therefore, it can be concluded that the higher the self-efficacy contained in an auditor, the higher the quality of the audit judgment that will be produced. The results of this study are in line with the results of research by Tumurang et al. (2019) namely self efficacy has a positive and significant effect on audit judgment.

When associated with attribution theory, self efficacy as an internal factor can influence auditors to always try to provide better audit results. An auditor who believes in the abilities he has will always

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work professionally under any conditions even under pressure and consistency in the tasks being carried out. Auditors who have high self-efficacy are also able to carry out various or different tasks but remain calm when facing obstacles in their work. Based on the results of the study, to improve good audit judgment at the Inspectorate of Central Sulawesi Province, it is necessary to increase the confidence of an auditor in carrying out a task at a certain level, which of course will be able to influence his personal activities in achieving certain results. The high self-efficacy possessed by an auditor will minimize hesitation in making decisions and tend not to give up and be able to face every challenge with a lot of effort. An auditor with high self efficacy or self confidence is expected to be able to complete his audit assignments with better judgment. The results of this study support research conducted by Atmaja & Sukartha (2021) which states that self-efficacy has a positive and significant effect on audit judgment. The results of this study are also in line with the results of research conducted by Tumurang et al. (2019) which states that self efficacy has a positive and significant effect on audit judgment, where the higher the self efficacy possessed by the auditor, the better the audit judgment issued. Auditors with high self-efficacy have high inner confidence or drive so that they are able to solve existing problems, because with high self-confidence there is an impetus to provide good results under any conditions.

The Effect Of Professional Skepticism On Audit Judgement

Based on the findings, it can be stated that partially the professional skepticism variable has a positive effect on audit judgment with the coefficient value obtained is 0.32 and a significant level of 0.02 (<0.05), it can be concluded that there is a positive and significant influence between professional skepticism and audit judgment. This means that the third hypothesis of this study is accepted. These results indicate that auditing by auditors is carried out by setting plans and applying professional skepticism in every audit procedure. This is done because of the auditor's responsibility to determine the opinion on the audit results properly and according to standards.

The description results on the professional skepticism variable have a very high average value. This illustrates that auditors at the Central Sulawesi Province Inspectorate office have high skepticism. This is evidenced by the high respondent's answer to the indicator of prudence in making decisions, meaning that the auditor in making a decision will have an attitude of doubt and always ask about the truth of a financial report in accordance with the definition of professional skepticism in general and specifically in auditing. The second is high curiosity, an auditor who has high curiosity will always try to find out whether the financial statements have material misstatements or not. Furthermore, the high answers of respondents in the third and fourth indicators, namely always questioning and evaluating audits and collecting all the evidence in detail and sufficiently, auditors with high confidence will always ask the auditee for evidence and try to collect detailed evidence until the auditor is sure that the report is free from material misstatement.

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When associated with attribution theory, professional skepticism as an internal factor can affect the audit results issued. The skepticism of an auditor can affect the effectiveness and efficiency of the audit. Too low skepticism will worsen audit effectiveness, while too high professional skepticism will eliminate the efficiency of the audit itself. In this case, auditors who have professional skepticism will apply their skepticism only to the extent of carrying out their professional duties, without being completely skeptical. Auditors with good professional skepticism will collect audit evidence critically, and make decision-making considerations based on the evidence collected. An auditor who has a high sense of skepticism will trigger a sense of suspicion in him regarding the tasks and work assigned to him, which results in careful action to collect all the evidence needed in more detail, so that he will do his best to carry out auditing procedures in accordance with established standards in order to provide higher quality audit judgment.

Professional skepticism is needed to improve the results of good audit judgment at the Inspectorate Office of Central Sulawesi Province, because by being skeptical, auditors will take more initiative to seek further information from management regarding the accounting decisions taken, and assess their own performance in exploring audit evidence that supports the decisions made by management. That way, the auditor does not accept the audit evidence as it is, but estimates the possibilities that can occur. This is in line with Atmaja & Sukartha (2021) who state that professional skepticism has a positive effect on audit judgment, which means that the higher the auditor's professional skepticism, the more thorough and critical the auditor will be in examining the validity and reliability of audit evidence so that the audit judgment made will be more optimal. Likewise, Haryanto & Susilawati (2018) state that the higher the auditor's skepticism, the more appropriate the audit judgment issued.

The results of this study are in line with the research of Sanjaya (2017), Kiswati & Sudaryati (2021), and Nugrahaeni et al. (2019). Therefore, it can be concluded that the higher the professional skepticism contained in an auditor, the more the quality of the resulting audit judgment will increase.

CONCLUSION

This study was conducted to examine the impact of task complexity, self-efficacy and professional skepticism of auditors on policy making in audit judgment by internal auditors at the regional inspectorate of Central Sulawesi. Based on the results of data testing, there are several findings in the study, namely: 1) Task complexity has a significant effect on audit judgment, 2) Self efficacy has a significant effect on audit judgment, 3) Professional skepticism has a significant effect on audit judgment. Internal auditors in government, in this case, the provincial inspectorate, need to maintain their credibility and integrity regarding the provision of audit judgments which are a reference for many

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parties in trusting government public services, as well as proof that internal auditors are parties who uphold the ethical values of professionalism and are not bound by their own personal character in carrying out their duties, but rather provide accountability at the optimal level for the progress of the country through quality audit reporting.

The limitation in this study is the number of samples that only include internal auditors in the inspectorate of Central Sulawesi province, this is because the number of auditors who meet the criteria is quite limited. Some recommendations that can be given to future researchers to improve more optimal results are 1) Future researchers should expand the research sample by combining internal and external auditors so that it represents more comprehensive results, 2) Future researchers should qualitatively explore the relationships built in this study so as to produce comprehensive output in quantitative and qualitative data with an ethnomethodological approach. Thus, the findings obtained provide implications that are more encouraging in strengthening the findings in this study and become a reference for auditors in improving their quality through good abilities and having a holistic understanding of audit findings and audit judgment.

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