

Interaction of Obedience Pressure, Task Complexity, and Auditor Experience on Audit Judgment Quality

Audit Judgment
Quality

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ABSTRACT

This study aims to examine the influence of obedience pressure and task complexity on audit judgment, as well as analyze the moderating role of audit experience in these relationships. The research was conducted on auditors working at Big Ten Public Accounting Firms in Indonesia. This study uses a quantitative approach with a survey method by distributing structured questionnaires to 170 auditors in 2025 who were the respondents of this study. Data analysis was carried out to test the direct effects and the moderating variable. The results show that obedience pressure has a significant negative effect on audit judgment. This indicates that auditors under obedience pressure tend to make less independent or objective audit judgments. On the other hand, task complexity does not show a significant influence on audit judgment, suggesting that auditors are able to manage complexity through procedural or institutional support. Furthermore, audit experience does not moderate the relationship between either obedience pressure or task complexity and audit judgment.

Keywords: Audit Experience, Audit Judgment, External Influence, Obedience Pressure, Task Complexity.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh tekanan ketaatan dan kompleksitas tugas terhadap audit judgment, serta menganalisis peran moderasi pengalaman audit dalam hubungan tersebut. Studi dilakukan pada auditor yang bekerja di Kantor Akuntan Publik (KAP) Big Ten di Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui penyebaran kuesioner yang terstruktur kepada 170 auditor pada tahun 2025 yang merupakan responden penelitian ini. Analisis data dilakukan untuk menguji pengaruh langsung dan peran variabel moderasi. Hasil penelitian menunjukkan bahwa tekanan ketaatan berpengaruh negatif secara signifikan terhadap audit judgment. Hal ini mengindikasikan bahwa auditor yang menghadapi tekanan ketaatan cenderung memberikan penilaian audit yang kurang independen atau kurang objektif. Sebaliknya, kompleksitas tugas tidak menunjukkan pengaruh yang signifikan terhadap audit judgment, yang mengisyaratkan bahwa auditor mampu menangani kompleksitas melalui dukungan prosedural atau kelembagaan. Selain itu, pengalaman audit tidak terbukti memoderasi hubungan antara tekanan ketaatan maupun kompleksitas tugas terhadap audit judgment.

Kata kunci: Pengalaman Audit, Penilaian Audit, Pengaruh Eksternal, Tekanan Ketaatan, Kompleksitas Tugas.

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INTRODUCTION

Audit judgment is a critical component of public accounting services, as it influences the auditor's ability to provide fair and accurate opinions on financial statements. High-quality audit judgment determines the effectiveness of the audit process, particularly in assessing risks, collecting evidence, and evaluating the reliability of financial disclosures. In practice, weak audit judgment can undermine public trust in the auditing profession and compromise the integrity of financial reporting. Several audit cases in Indonesia have demonstrated the negative consequences of inadequate audit judgment. In the case of PT Garuda Indonesia, the public accounting firm failed to detect manipulated transactions with PT Mahata Aero Technology, resulting in inaccuracies in financial reports and a written warning from the authorities (Otoritas Jasa Keuangan, 2019). Similarly, the audit did not uncover financial risks stemming from manipulation at PT SNP Finance, which contributed to the company's inability to repay creditors and bondholders (Otoritas Jasa Keuangan, 2018). Another case involved PT Asuransi Jiwa Adisarana Wanaartha, where auditors failed to detect misleading financial disclosures (Otoritas Jasa Keuangan, 2023). These high-profile cases emphasize the importance of sound audit judgment, especially among auditors working at large public accounting firms.

Eny and Mappanyukki (2020), Santos and Cunha (2021), Suryarini et al. (2022), and Hanum et al. (2024) explained that internal factors such as task complexity and external factors such as obedience pressure were found to negatively affect auditor decision making. In contrast, audit experience is generally associated with increased audit judgment (Hakim & Anwar, 2021; Alam, 2022; Nguyen, 2023; Hanum et al., 2024). However, existing studies often examine these variables separately and fail to explore how they interact, especially in high-pressure audit environments. Moreover, few studies consider the moderating effect of audit experience when auditors face complex tasks or external pressures.

Attribution Theory provides a useful framework for understanding how individuals interpret causes of behavior and outcomes in social contexts (Fadila et al., 2023; Rahim & Erinos, 2024; Safitri & Ratnawati, 2025). It suggests that external factors, such as obedience pressure, can influence auditors' judgments by creating conflicts between professional standards and expectations from superiors or clients. Internal factors, such as task complexity, increase cognitive load and challenge auditors' ability to evaluate evidence and reach objective conclusions. At the same time, the Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et al. (2003) highlights experience as a moderating variable that shapes behavioral outcomes. According to UTAUT, experience enables individuals to cope better with social influences and technological or task-related challenges, reducing the likelihood of bias and poor decision-making. This study aims to bridge gaps in the literature by simultaneously investigating the effects of obedience pressure and task complexity on audit judgment, while also examining the moderating role of audit experience. Specifically, this research seeks to determine whether increased obedience pressure leads to lower quality audit judgments, whether higher task complexity has a similar negative impact, and whether greater audit experience can mitigate the adverse effects of these two variables.

The study focuses on auditors working at the Big Ten Public Accounting Firms (*Kantor Akuntan Publik/KAP*) in Indonesia. These firms were selected based on their involvement in recent audit failures and their exposure to clients with complex business operations. Auditors in these firms are assumed to face high levels of responsibility and pressure, making them a relevant sample for examining the variables under study. Using a quantitative approach, data were collected through a structured questionnaire distributed to auditors with relevant professional experience. The findings are expected to provide a better understanding of how external and internal factors interact in shaping audit judgment within a high-stakes professional environment. By incorporating Attribution Theory and the UTAUT model, this study contributes to the theoretical and practical understanding of audit behavior. The results are expected to offer empirical insights into

how obedience pressure and task complexity influence audit judgment, and whether audit experience can serve as a protective factor. These insights will be valuable not only for academic discourse but also for audit practitioners, regulators, and educators seeking to enhance audit quality and ethical resilience among professionals.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Attribution Theory and Unified Theory of Acceptance and Use of Technology

Attribution Theory and Unified Theory of Acceptance and Use of Technology (UTAUT) are two main theoretical foundations in understanding auditor behavior in making audit judgments. Heider (1958), explains how individuals interpret the causes of an event and how these attributions influence subsequent behavior. In this context, the theory is used to understand how auditors decide based on internal factors, such as task complexity, as well as external factors, such as obedience pressure. Audit experience in this theory is positioned as an independent variable that can shape auditors' perceptions and assessments while working at a Public Accounting Firm (*Kantor Akuntan Publik/KAP*). Meanwhile, UTAUT developed by Venkatesh et al. (2003) provides a framework for analyzing how individuals respond to social pressure or complex tasks based on their level of experience. In UTAUT, experience is viewed as a moderating variable that can strengthen or weaken the influence of external pressure and complexity on individual behavior. Research by Alkawsu et al. (2021) and Izkair & Lakulu (2021) shows that work experience moderates the relationship between social pressure and behavioral intentions, including in the audit context. More experienced auditors are considered to have deeper cognitive abilities and procedural knowledge, so they are more able to deal with pressure and complete complex tasks effectively. Therefore, the integration of these two theories in this study helps to explain more comprehensively the relationship between obedience pressure, task complexity, experience, and auditor audit judgment.

Obedience Pressure and Audit Judgment

Obedience pressure refers to the psychological influence that compels individuals to comply with authority figures, often at the expense of independent judgment (Suryanti & Nur, 2022; Astuti et al., 2023). In the auditing environment, this pressure typically manifests in directives from superiors or suggestions from clients, which may conflict with professional standards. Attribution Theory identifies obedience pressure as an external factor that can distort auditors' cognitive evaluations. Suputra and Jati (2020) found that auditors under obedience pressure often experience ethical conflicts, leading them to compromise judgment quality. Similarly, Suryarini et al. (2022) and Arianto et al. (2023) emphasize that such pressure can cause auditors to deviate from standard procedures to align with client or superior expectations.

This study posits that obedience pressure negatively influences audit judgment. The theoretical reasoning stems from the attributional shift auditors may make from internal, professionally guided standards to external, socially or hierarchically imposed demands. As obedience pressure increases, auditors may prioritize obedience over skepticism, potentially leading to lower judgment quality. Despite organizational controls, such pressures persist in practice and can affect even experienced professionals.

H1: Obedience pressure has a significant effect on audit judgment.

Task Complexity and Audit Judgment

Task complexity in auditing refers to the perceived difficulty, ambiguity, and unstructured nature of audit assignments. This complexity can challenge an auditor's ability to integrate and analyze evidence, especially under time constraints or when facing novel audit scenarios (Widyakusuma et al., 2019; Amanda et al., 2023). Attribution Theory classifies task complexity as an internal factor that can affect decision outcomes

by overloading cognitive resources. The more complex the task, the more difficult it becomes for auditors to identify material misstatements or anomalies.

Empirical research shows that task complexity can reduce the quality of audit judgment. Eny and Mappanyukki (2020) and Santos and Cunha (2021) found that complexity causes information overload and unclear audit signals, making it difficult for auditors to assess and make decisions appropriately. As tasks become more complex, the auditor's ability to process information effectively decreases, which ultimately has a negative impact on the quality of the resulting audit decisions. However, some researchers, such as Sumartono et al. (2022), argue that structured audit frameworks and support from supervisors may mitigate the adverse impact of task complexity. Therefore, its effect may vary based on the organizational environment and available support systems. In this study, task complexity is tested as an internal variable expected to negatively affect audit judgment.

H2: Task complexity has a significant effect on audit judgment.

Obedience Pressure, Task Complexity and Auditing Experience

Audit experience refers to the cumulative exposure auditors have to varied audit tasks, client types, and reporting environments. Within the UTAUT framework, experience acts as a moderator that enhances one's ability to resist external pressures and process complex information effectively. The assumption is that more experienced auditors will be less affected by obedience pressure and better equipped to manage task complexity. Venkatesh et al. (2003) conceptualized experience as reducing the behavioral impact of effort and social expectations, a finding supported in auditing contexts by Alkawsii et al. (2021) and Izkair and Lakulu (2021).

In practical audit settings, experience is often acquired through direct involvement in diverse engagements across industries and organizational structures. The variation in audit assignments exposes auditors to different risk profiles, regulatory standards, and client behaviors, enriching their professional skepticism and judgment capabilities. As auditors encounter more complex scenarios, their ability to interpret audit evidence, assess materiality, and maintain independence is expected to improve. This makes experience a vital resource not only for task execution but also for ethical decision-making.

However, research by Merdekawati (2022) and Prasasti and Sari (2024) caution that experience alone may not guarantee better judgment unless it includes varied exposure and decision-making authority. Auditors who repeatedly perform similar tasks or remain in subordinate roles may not develop the higher-order thinking required for critical audit judgments. Moreover, excessive reliance on previous experiences may lead to cognitive biases such as overconfidence or anchoring, potentially impairing rather than enhancing judgment quality. Given these considerations, this study posits that experience can moderate the impact of obedience pressure and task complexity, but the strength of this moderation depends on the depth, diversity, and cognitive engagement of that experience. Based on this theoretical and empirical background, the study proposes:

H3: Audit experience moderates the relationship between obedience pressure and audit judgment.

H4: Audit experience moderates the relationship between task complexity and audit judgment.

Based on the theoretical models and hypotheses described above, the conceptual framework of this study is illustrated in Figure 1. This framework reflects the direct effects of obedience pressure and task complexity on audit judgment, along with the moderating role of audit experience in these relationships.

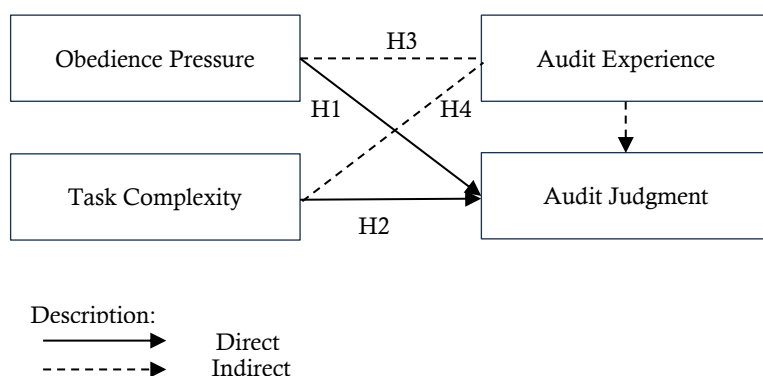


Figure 1. Research Framework

The conceptual framework in Figure 1 illustrates the relationships between obedience pressure, task complexity, and audit judgment, as well as the moderating role of audit experience. The framework consists of four main hypotheses. H1 states that obedience pressure has a negative impact on audit judgment, because auditors may disregard professionalism in order to follow authority. H2 states that task complexity has a significant effect on audit judgment, because increasing information complexity can affect the quality of auditor decisions. H3 and H4 test the moderating role of audit experience, namely whether experience can strengthen or weaken the effects of obedience pressure and task complexity on audit judgment. Experienced auditors are believed to be better able to cope with external pressure and task complexity because they have higher knowledge and skills.

RESEARCH METHODS

This study uses a quantitative causal method to analyze the relationship between variables that affect audit judgment, namely obedience pressure and task complexity, with audit experience as a moderating variable. This research design was chosen because it can identify important causal relationships in analyzing the auditor's decision-making process. The population of this study were auditors who were actively working at the Big Ten Public Accounting Firms (*Kantor Akuntan Publik/KAP*) in Indonesia in 2025. The researcher used purposive sampling as a non-probability sampling method. The sample criteria were auditors who had conducted at least one audit and respondents with an accounting background and audit knowledge. The sample consisted of 269 auditors, calculated using the Lemeshow et al. (1990) formula.

Data were collected through a survey using a closed questionnaire and used a five-point Likert scale measurement. Questionnaire distributed via Google Form, allowing auditors at the Big Ten PAF to fill out the questionnaire digitally. For data analysis, SmartPLS version 3.0 was used to test the outer model or measurement model in PLS-SEM to assess the reliability and validity of the measurement construct. Construct validity consists of convergent validity and discriminant validity. Convergent validity was tested by examining the factor loading value ≥ 0.5 , with convergent validity standards including outer loading > 0.7 , communality > 0.5 , and AVE > 0.5 (Abdillah & Hartono, 2021). Discriminant validity is tested through cross-loading and comparison of AVE roots with correlations between constructs. Discriminant validity is achieved if the AVE root is greater than the correlation between constructs in the model. In addition, reliability tests are conducted to measure the measurement instrument's internal consistency using Cronbach's alpha and composite reliability (Abdillah & Hartono, 2021). The relationship pattern in the structural model to be tested is as follows:

$$Y = \beta_1X_1 + \beta_2X_2 + e \dots\dots\dots(1)$$

$$Y = \beta_1X_1 + \beta_2X_2 + \beta_3(X_1X_3) + \beta_4(X_2X_3) + e \dots\dots\dots(2)$$

Explanation:

Y = Audit Judgment

X1 = Obedience Pressure

X2 = Task Complexity

X3 = Audit Experience (moderating variable)

β = Coefficient

X1*X3 = Moderation test: interaction between obedience pressure and audit experience

X2*X3 = Moderation test: interaction between task complexity and audit experience

e = Error term (disturbing factor) or residual

The indicators in this study use and combine with previous studies. Indicators in the Audit Judgment (AJ) variable, use and combine indicators from Santos and Cunha (2021), Nguyen (2023) and Bidoki et al. (2023) which consist of planning materiality, field evidence collection materiality and reporting materiality. obedience Pressure Uses and combines indicators from Lord and DeZoort (2001), Nasution and Östermark (2012), Hasan and Andreas (2019), which are Avoiding confrontation with clients, avoiding confrontation with senior auditors, avoiding confrontation with fellow auditors, and Avoiding conflict with all parties involved. Task Complexity (TC) variable, uses and combines indicators from Maynard and Hakel (1997), Abdallah et al. (2024) namely Auditor's Ability in Solving Problems in the Field, Level of Challenge and Workload in Audit Tasks, Self-Motivation in Completing Audit Tasks, and Effort and Dedication in Completing Audits. Audit Experience (AE) variable uses indicators adopted from the research of Venkatesh et al. (2003) and Nguyen (2023), namely clients (companies) that have been audited. The measurement of audit experience uses the number of clients that have been audited by the auditor.

RESULTS

This study examines the influence of obedience pressure and task complexity on audit judgment, with audit experience serving as a moderating variable. As Shown on Table 1, the data were collected from 170 auditors working at the Big Ten Public Accounting Firms (*Kantor Akuntan Publik/KAP*) in Indonesia. Out of the 269 questionnaires distributed, 185 responses were returned, and 170 were deemed valid for analysis, yielding a response rate of approximately 68%. While this rate falls short of the initial 80% target, it still provides a robust dataset for the intended statistical analysis.

Table 1. Demographic Data of Respondents

Demographics	Description	Quantity	Percentage
Gender	Male	101	59.4%
	Female	69	40.6%
Age	20-30 years	137	80.6%
	31-40 years	24	14.1%
	41-50 years	6	3.5%
	51-60 years	3	1.8%
	Over 60 years	0	0
Positions	Junior Auditor	64	37.6%
	Senior Auditor	63	37.1%
	Supervisor	4	2.4%
	Assistant Manager	4	2.4%
	Manager	21	12.4%
	Director	3	1.8%
	Partner	11	6.5%
Length of Service	≤ 1 year	40	23.5%
	2-3 year	71	41.8%
	4-5 year	16	9.4%
	6-7 year	7	4.1%
	8-9 year	4	2.4%
	≥ 10 years	32	18.8%
Highest level of education	D3	2	1.2%

Demographics	Description	Quantity	Percentage
	S1	147	86.5%
	S2	18	10.6%
	S3	3	1.8%

Table 2. Hypothesis Testing

Variable	Original Sample	T-Statistics	P-Values
Obedience Pressure → Audit Judgment	-0.100	1.659	0.049
Task Complexity → Audit Judgment	-0.056	0.709	0.239
Obedience Pressure → Audit Experience → Audit Judgment	-0.040	0.458	0.323
Task Complexity → Audit Experience → Audit Judgment	-0.010	0.079	0.469

The result of hypothesis testing in Table 2 show first hypothesis examined the direct effect of obedience pressure on audit judgment. The path coefficient was -0.100 with a t-statistic of 1.659 and a p-value of 0.049. These results support the hypothesis and indicate a significant negative relationship between obedience pressure and audit judgment. This finding suggests that higher levels of pressure to conform to superiors' or clients' expectations reduce the quality of auditors' professional judgment. This is consistent with prior studies by Suputra and Jati (2020), and Suryanti and Nur (2022), which highlight the ethical conflicts faced by auditors under coercive pressure and how such pressure undermines independent decision-making.

The second hypothesis tested whether task complexity negatively affects audit judgment. The path coefficient was -0.056 with a t-statistic of 0.709 and a p-value of 0.239. Since the p-value exceeds 0.05, the result is statistically insignificant, and the hypothesis is rejected. This suggests that, in the current sample, task complexity does not significantly influence the quality of audit judgment. One possible explanation lies in the demographic composition of the respondents. Many of them, particularly senior auditors, may have developed coping mechanisms or received adequate supervision to manage complex tasks effectively, mitigating the expected negative impact. This interpretation aligns with findings from Sumartono et al. (2022) and Khaddafi et al. (2019), who argue that structured audit planning, clear guidelines, and supervisory support can reduce the detrimental effects of task complexity.

The third hypothesis explored the moderating role of audit experience in the relationship between obedience pressure and audit judgment. The interaction term had a path coefficient of -0.040, a t-statistic of 0.458, and a p-value of 0.323. These results indicate that audit experience does not significantly moderate the effect of obedience pressure on audit judgment. While Venkatesh et al. (2003) proposes that experience can buffer the effects of social influence or pressure, this was not supported in the current study. A plausible explanation is that the respondents, although categorized by years of service, lacked sufficiently diverse and complex audit exposure to develop resistance to such pressure. This explanation is reinforced by the fact that over 60% of auditors in this sample had audited fewer than ten clients, suggesting limited breadth in practical experience.

The fourth hypothesis assessed whether audit experience moderates the relationship between task complexity and audit judgment. The interaction term had a path coefficient of -0.010, a t-statistic of 0.079, and a p-value of 0.469. This result is also statistically insignificant, indicating that audit experience does not moderate the impact of task complexity on audit judgment. This finding may reflect that the auditors, regardless of years in service, have not encountered sufficient variation in audit contexts to develop effective strategies for navigating complex tasks. This is in line with findings by Merdekawati (2022) and Prasasti and Sari (2024), who found that limited exposure to diverse audit environments diminishes the value of experience as a moderating variable.

The overall model demonstrates modest explanatory power but reveals important insights into how professional judgment is shaped by organizational and task-related

factors. The strongest finding remains the significant negative effect of obedience pressure on audit judgment, underscoring the importance of organizational culture and ethical independence in audit practice. The lack of significant effects for task complexity and moderating influences suggests that additional factors such as team composition, leadership quality, or audit methodologies may be more relevant in moderating the relationship between stressors and judgment outcomes.

These results highlight several practical implications. First, audit firms should place greater emphasis on minimizing undue pressure from superiors or clients, perhaps through stricter enforcement of independence standards and ethics training. Second, while task complexity was not shown to directly impair judgment, its latent effects may still be present under certain conditions and merit further investigation. Finally, rather than relying solely on tenure-based experience, firms should consider structured development programs that expose auditors to a broad array of audit scenarios, industries, and client types to foster more resilient and independent decision-making skills.

DISCUSSION

The findings of this study provide nuanced insights into how external and internal factors affect auditors' professional judgment, particularly within the context of Indonesia's Big Ten Public Accounting Firms (*Kantor Akuntan Publik/KAP*). The significant negative effect of obedience pressure on audit judgment reinforces prior research and validates Attribution Theory's proposition that external influences can distort individual decision-making. This study is in line with Suputra and Jati (2020), Suryarini et al. (2022) and Suryanti and Nur (2022), which explain that auditors who are under pressure from superiors or clients can experience conflicts between obedience and ethical responsibilities. The negative coefficient observed confirms that such pressure continues to undermine judgment quality, even in large, well-established firms where standards and oversight mechanisms are presumed to be stronger.

However, contrary to expectations and prior literature, task complexity did not show a significant effect on audit judgment. This diverges from findings by Eny and Mappanyukki (2020) and Santos and Cunha (2021), who argue that increasing task difficulty impairs auditors' ability to integrate information and make objective evaluations. Additionally, the respondent profile in this study reveals that a large portion of auditors have already accumulated two to three years of experience, which could contribute to their ability to navigate complex audits without allowing it to affect their judgment quality. This implies that task complexity may exert influence primarily in less structured or lower-capacity audit environments, and its impact could be mitigated by well-defined audit methodologies.

The non-significance of audit experience as a moderating variable also challenges the assumptions underlying the Unified Theory of Acceptance and Use of Technology (UTAUT), which posits that increasing experience should buffer the negative effects of external and internal factors. Hanum et al. (2024) and Nguyen (2023) emphasize the positive role of experience in improving audit judgment. This finding is in line with previous studies by Merdekawati (2022) and Prasasti and Sari (2024), which show that experience when defined narrowly may not consistently improve decision-making quality. In this study, experience was measured by the number of clients handled, but more than 60% of respondents had audited less than ten clients. This limited exposure may not be sufficient to develop the depth of insight required to offset obedience pressure or task complexity. Additionally, experience without diversity or increasing responsibility may contribute little to professional skepticism or resilience under pressure.

An important implication of these findings is the need to reassess how experience is conceptualized and operationalized in audit settings. Rather than viewing tenure or client count as proxies for competence, emphasis should be placed on the variety and complexity of tasks handled, as well as participation in decision-making. Furthermore, team-based diversity in background and expertise may be more effective in mitigating bias than individual experience alone. While this study supports the notion that obedience

pressure is a critical external threat to audit quality, it also reveals that the roles of task complexity and audit experience are more context-dependent than previously assumed. These findings suggest that the effectiveness of internal factors and personal attributes may vary across organizational environments, and that strong institutional processes can serve as important buffers against audit judgment failure.

CONCLUSION

This study tests behavioural theory in the context of audit judgment by examining the influence of various factors that affect audit judgment. The results of this test confirm that attribution theory can explain the role of obedience pressure as an external factor that reduces audit judgment because auditors under pressure tend to prioritize obedience with the expectations of others, which has an impact on the quality of decisions made. On the other hand, attribution theory does not support the theory that task complexity as an internal factor reduces audit judgment. This may be due to the auditors' sufficient skills and knowledge to manage the challenges that arise, with the support of good audit planning, adequate supervision, and clear guidelines, which enable auditors to overcome task complexity without reducing audit judgment. This study also does not support the UTAUT model using audit experience as a moderator. One reason for this finding is that most respondents had limited experience with the number of clients they handled. Although some respondents were senior auditors, their experience handling various clients was insufficient to manage the factors influencing audit judgment.

One of the main limitations of this study is the low questionnaire response rate, which only reached 68% despite an initial target of 80%. This was mainly due to the peak season for auditors, during which many auditors were busy with annual audit tasks, reducing the time and attention they could devote to completing the questionnaire. Although various communication channels were used, questionnaire returns were still hindered by the busy schedule during this period. Based on the limitations identified, suggestions for future research include collecting data outside of the peak season to achieve a higher questionnaire response rate, ideally more than 80%. In addition, giving respondents more time to complete the questionnaire would allow them to provide more in-depth responses.

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