Factors Influencing Audit Judgment: Experience, Pressure, Complexity, Expertise, and Ethics in Public Accounting

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ABSTRACT

The reliability of financial statements has become increasingly important in supporting business decision-making and maintaining public trust, thereby highlighting the critical role of auditors in making professional judgments. This study aims to examine the influence of auditor experience, obedience pressure, task complexity, audit expertise, and professional ethics on audit judgment. Primary data were obtained through questionnaires distributed to public accounting firms, with respondents including auditors at various hierarchical levels, such as senior auditors, supervisors, managers, and partners. The findings indicate that auditor experience, obedience pressure, task complexity, and audit expertise significantly enhance the quality of audit judgments. Considerations play an important role in auditors' evaluative processes. Furthermore, the coefficient of determination analysis shows that 38.5% of the variation in audit judgment can be explained by these factors, while the remaining 61.5% is influenced by other variables not addressed in this study. These results underscore the complex nature of audit judgment and the necessity of considering multiple dimensions, including experience, expertise, task complexity, adherence to ethical standards, and organizational pressures, when evaluating auditor decision-making.

Keywords: *Audit Expertise, Audit Judgment, Auditors, Obedience Pressure, Professional Ethics, Task Complexity.*

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ABSTRAK

Keandalan laporan keuangan menjadi semakin penting dalam mendukung pengambilan keputusan bisnis dan menjaga kepercayaan publik, sehingga menyoroti peran penting auditor dalam membuat penilaian profesional. Penelitian ini bertujuan untuk mengkaji pengaruh pengalaman auditor, tekanan kepatuhan, kompleksitas tugas, keahlian audit, dan etika profesi terhadap penilaian audit. Data primer diperoleh melalui kuesioner yang didistribusikan ke kantor akuntan publik, dengan responden termasuk auditor di berbagai tingkat hierarkis, seperti auditor senior, supervisor, manajer, dan mitra. Temuan penelitian menunjukkan bahwa pengalaman auditor, tekanan ketaatan, kompleksitas tugas, dan keahlian audit secara signifikan meningkatkan kualitas pertimbangan audit. Pertimbangan memainkan peran penting dalam proses evaluasi yang dilakukan oleh auditor. Selanjutnya, analisis koefisien penentuan menunjukkan bahwa 38.5% variasi penilaian audit dapat dijelaskan oleh faktor-faktor ini, sedangkan 61.5% sisanya dipengaruhi oleh variabel lain yang tidak dibahas dalam penelitian ini. Hasil ini menggarisbawahi sifat kompleks penilaian audit dan perlunya mempertimbangkan berbagai dimensi, termasuk pengalaman, keahlian, kompleksitas tugas, kepatuhan terhadap standar etika, dan tekanan organisasi, saat mengevaluasi pengambilan keputusan auditor.

Kata kunci: *Keahlian Audit, Pertimbangan Audit, Auditor, Tekanan Kepatuhan, Etika Profesional, Kompleksitas Tugas.*

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INTRODUCTION

In the era of globalization and information transparency, financial statements are one of the important instruments in business decision-making. Users of financial statements, such as investors, creditors, and regulators, depend on the credibility of the information contained in those reports. Consequently, the role of independent auditors in providing an opinion on the fairness of financial statement presentations becomes essential. To address this, the Indonesian government has issued regulations requiring public companies to prepare financial statements in line with International Financial Reporting Standards (IFRS) based Financial Accounting Standards and to have them audited by public accountants, as mandated in Capital Market and Financial Institutions Supervisory Agency (*Badan Pengawas Pasar Modal dan Lembaga Keuangan*/BAPEPAM-LK) Regulation Number Kep-431/BL/2012 and the Jakarta Stock Exchange Directors' Decree Number Kep-306/BEJ/07-2004. The role of public auditors is increasingly important as the complexity of transactions and expectations for audit quality increase. An auditor is not only required to have technical competence, but is also expected to be able to make objective professional decisions (audit judgments) based on ethical considerations and professional expertise. Audit judgment itself is a process of consideration carried out by auditors in responding to relevant information during the audit and in determining opinions on the financial statements of the entity being audited (Yustrianthe, 2013; Badewin, 2016).

However, the quality of an auditor's audit judgment is not solely determined by technical expertise. Various personal and contextual factors can influence how auditors make decisions in the audit process. These factors include auditor experience, compliance pressure, task complexity, audit expertise, and professional ethics. According to Praditaningrum and Januarti (2012), auditors' experience plays an important role in shaping the understanding and intuition of complex audit cases. Meanwhile, it emphasizes that experienced auditors tend to be better able to sift through relevant and irrelevant information (Badewin, 2016). Pressure of obedience from superiors or clients can also affect the independence and objectivity of the auditor. explains that obedience pressure can change auditors' behavior from independent to implementing agents, making them susceptible to dysfunctional behavior. In this context, auditors who are unable to maintain the integrity of their profession can produce audit judgments that are not in accordance with professional standards (Praditaningrum & Januarti, 2012).

The complexity of audit tasks is another challenge that auditors face. Ambiguous and unstructured tasks can increase the risk of inaccurate decision-making (Yustrianthe, 2013; Tiron-Tudor & Deliu 2022). Therefore, audit expertise, both technical and non-technical, is key to producing reliable audit judgments. Praditaningrum and Januarti (2012) and Pata'dungan et al. (2021) state that expertise reflects the auditor's capacity to complete work effectively and efficiently, including in dealing with complex and uncertain situations. On the other hand, professional ethics are the moral foundation for auditors in carrying out their duties. Professional ethics are not only a guideline for behavior, but also a benchmark for public trust in audit results. According to Zahari et al. (2022), ethics is a set of moral principles that are the basis for individuals to act. In the context of audits, ethical awareness will encourage auditors to maintain their independence, objectivity, and social responsibility, even when faced with pressures or conflicts of interest (Januarti & Rr, 2011).

Hamdani (2012) and Pradana (2014) found a significant relationship between experience, compliance pressure, and audit expertise to audit judgments, while others showed that the complexity of the task did not always have a significant impact. The variation in the results of this study shows that the relationship between individual auditor characteristics and the quality of audit judgments is still a relevant issue to be further researched, especially in the context of audits in the private sector in Jakarta (Praditaningrum & Januarti, 2012; Putri & Laksito, 2013). This background informs the study's goal of analyzing how auditor judgment is impacted by auditor experience, work complexity, obedience pressure, audit competence, and professional ethics. The goal of

this study was to increase audit quality and public confidence in the public accounting profession in Indonesia by conducting an empirical and practical study of auditors employed by Public Accounting Firms (*Kantor Akuntan Publik*/KAP) in the Jakarta area.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

The Effect of Auditor Experience and Obedience Pressure on Auditor Judgment

Extensive experience enables auditors to produce higher-quality audit judgments (Griffith, 2021). Experience gained through audit assignments enhances auditors' decision-making abilities and is considered an important factor in evaluating auditor performance (Hegazy et al., 2022). Moreover, professional experience is a fundamental requirement for becoming a licensed public accountant, as knowledge and experience develop simultaneously. Auditor experience can be assessed by the length of time working in the profession; longer tenure indicates higher experience (Malik, 2020). In addition, the number of audit engagements completed and the diversity of organizations audited also reflect an auditor's experience (Boritz et al., 2020; Arianto et al., 2023). Greater experience improves an auditor's ability to identify relevant information and formulate accurate audit judgments, leading to more effective performance (Natsir et al., 2021). Experienced individuals also possess richer cognitive structures that support better understanding and decision-making (Priatiningsih, 2011).

Obedience pressure is suspected to influence auditors' judgment (Hendrawan, 2023). Auditors may face such pressure when superiors or clients instruct them to act in ways that conflict with professional standards and ethical principles. Pressure from superiors is particularly concerning, as it may result in serious consequences, including legal risks, loss of professionalism, and diminished public trust (Zelamewani et al., 2021; Siregar, 2023). Sambodo and Fitriani (2020), Pravitasari and Hirmantono (2020), and Dharmasiri et al. (2022) show that auditors who receive inappropriate directives from superiors or clients are more likely to deviate from professional standards, thereby affecting their judgment.

Obedience theory explains that authority figures can shape individual behavior through the directives they issue (Violato et al., 2022; Sitorus & Batu, 2025). Accordingly, auditors under obedience pressure may engage in dysfunctional or unethical behavior, leading to errors and reduced audit quality. Client-induced pressures, whether personal, emotional, or financial, can further threaten auditor independence and influence audit judgments, particularly when auditors are pressured to issue opinions that align with client expectations.

H1: Auditor experience has a significant effect on auditor judgment.
H2: Obedience pressure has a significant effect on auditor judgment.

The Effect of Task Complexity and Audit Expertise on Auditor Judgment

Task complexity consists of two main aspects: task difficulty and task structure (Praditaningrum & Januarti, 2012). Task difficulty is related to the amount of information required, while task structure refers to the clarity of that information. High task complexity can negatively affect auditors' judgment quality, as complex tasks increase cognitive burden and hinder effective information integration. Goal-setting theory, proposed by Edwin Locke and restated by Daoust and Malsch (2020), also explains that unclear task objectives exacerbate difficulties when auditors deal with complex tasks.

Furthermore, the information-processing model comprises three stages: input, process, and output, where task complexity increases with the number of cues at the input and processing stages (Hamdani, 2012). Often, a gap exists between available cues and those actually processed, requiring auditors to filter and evaluate information before forming judgments (Faqih et al., 2022). When the number of cues exceeds an auditor's processing capacity, judgment quality may decline, whereas decisions can be made effectively if cue volume remains within cognitive limits (Hamdani, 2012).

According to Praditaningrum and Januarti (2012), skill is doing work easily, quickly, intuitively, and very rarely or never making mistakes. According to Yustrianthe (2013) audit expertise can be grouped into two groups, namely: technical expertise and non-technical expertise. In the context of accounting and auditing generally, technical expertise refers to an auditor's core competencies, which include procedural knowledge and other clerical skills (Feliciano & Quick, 2022). Non-technical skills, on the other hand, are inherent abilities of an auditor that are heavily impacted by experience and personal variables. Highly knowledgeable auditors will act in a way that is appropriate for their surroundings and other people's assumptions and expectations.

H3: Task complexity has a significant effect on auditor judgment.
H4: Audit expertise has a significant effect on auditor judgment.

The Effect of Professional Ethics on Audit Judgment

Ethical awareness consists of the words consciousness and ethical. According to the Great Dictionary of the Indonesian Language (*Kamus Besar Bahasa Indonesia*/KBBI), consciousness is a state of knowing, understanding, and feeling. Furthermore, Chaddha and Agrawal (2023) define ethics as everything that is in accordance with ethics, in accordance with morality, or in accordance with politeness. Accountants frequently face ethical dilemmas that require choosing between conflicting values (Zhang, 2024; Wardhana et al., 2025). In such situations, clients can exert influence over the audit process, potentially pressuring auditors to act in ways that contravene established auditing standards. While auditors are generally guided by professional ethics and auditing standards, they may encounter conflicts between complying with these standards and meeting client demands. Fulfilling the client's requests could involve violating professional norms, whereas refusing them might lead to sanctions, such as the potential termination of the audit engagement. Moral awareness is essential to auditors' decision-making because professional judgment is based on personal values and opinions. Thus, one could argue that auditors' increased ethical awareness is likely to have a positive impact on how their audit judgments and attitudes toward decision-making grow.

H5: Professional ethics has a significant effect on auditor judgment.

The Simultaneous Effect on Auditors' Judgment

A complicated series of professional and cognitive processes lead to audit judgments. Consequently, a number of personal and environmental elements may have an impact on auditors' judgment at the same time. Previous research has shown that auditor experience, compliance pressure, task complexity, and audit expertise are important determinants in judgment formation (Hamdani, 2012; Praditaningrum & Januarti, 2012; Aida, 2021). When these factors are presented simultaneously, the interaction between them can reinforce or even neutralize their respective influences on audit decisions (Suryanti & Nur, 2022; Moustafa et al., 2024; Fakhirah et al., 2025). For example, auditors with high experience may be more resistant to compliance pressures, or auditors with strong technical expertise may be better able to handle the high complexity of tasks.

The studies conducted by Murni (2020) and Angeliani (2025) discovered that, partially and concurrently, audit judgment was significantly impacted by experience, expertise, and obedience pressure. Likewise, studies show that the combination of an ethical environment, auditor experience, and compliance pressures contributes collectively to shaping the quality of audit judgments (Putri & Laksito, 2013; Mediaty & Kusumawati 2021; Hung, 2023). These results support the claim that in order to fully explain auditors' professional decisions, a comprehensive understanding of the relationships between these variables is required. In a true audit scenario, the auditor is juggling multiple interlocking demands and pressures rather than just one element. The following is the research hypothesis based on the previous description:

H6: Auditor experience, obedience pressure, task complexity, audit expertise, and professional ethics simultaneously have a significant effect on auditors' judgment.

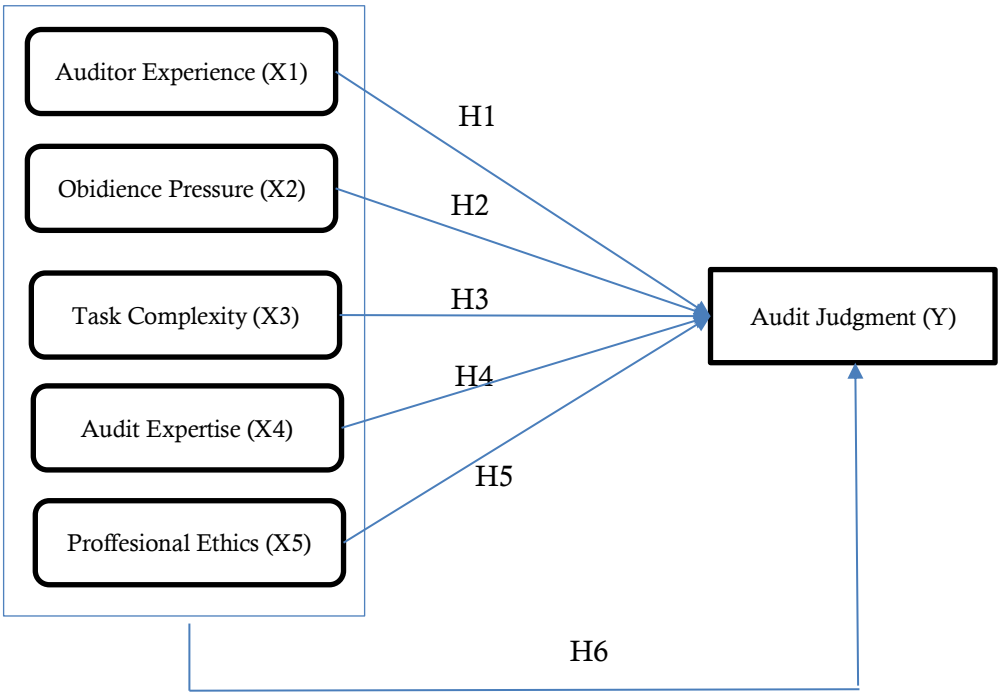

Figure 1. Conceptual Framework

Figure 1 illustrates the conceptual framework of this study. Auditor experience (X1), obedience pressure (X2), task complexity (X3), audit expertise (X4), and professional ethics (X5) are proposed as independent variables that influence audit judgment (Y). Hypotheses H1–H5 test the partial effect of each variable, while H6 examines their simultaneous effect on audit judgment.

RESEARCH METHODS

This study employed a quantitative research design with a survey method to analyze the simultaneous effects of auditor experience, task complexity, obedience pressure, audit expertise, and professional ethics on audit judgment. Data were obtained directly from primary sources through the distribution of structured questionnaires to auditors working in KAP located in Jakarta. The target respondents were auditors who occupied higher-level positions such as senior auditors, supervisors, managers, and partners, since these roles are considered to require adequate competence, professional responsibility, and involvement in making audit-related decisions. The population of the study included all auditors employed in Jakarta-based KAPs, while purposive sampling was applied to ensure that respondents met predetermined criteria. Specifically, participants were required to have a minimum of two years of professional auditing experience and to hold at least the position of senior auditor. Based on these criteria, 63 auditors were selected and their responses formed the basis of the data analysis. A questionnaire that was composed on a five-point Likert scale, with response options ranging from "strongly disagree" to "strongly agree," was used to collect data. Several items that reflected the research variables were included in the questionnaire: (1) auditor experience; (2) compliance pressure; (3) work difficulty; (4) audit expertise; (5) auditor professional ethics; and (6) audit judgment as a secondary variable.

Data analysis was conducted using Statistical Package for the Social Sciences (SPSS). Multiple linear regression analysis of the data gathered for this study was used to look at the independent factors' partial and simultaneous impacts on the dependent variable. Classical assumption tests, heteroscedasticity, multicollinearity, and normality, were

performed before the regression analysis to make sure the data satisfied the required statistical standards. At a significance level of 5%, hypotheses were tested using the t-test for partial effects and the F-test for simultaneous effects. In order to ascertain the degree to which the independent variables account for variances in audit judgment, the coefficient of determination (R^2) was also computed.

RESULTS

This section presents the findings from the statistical analysis conducted to examine the influence of auditor experience, obedience pressure, task complexity, audit expertise, and professional ethics on audit judgment among auditors in Jakarta-based KAP. Using data collected from 63 auditors through structured questionnaires, the study employed multiple linear regression to test hypotheses H1–H5 (partial effects) and H6 (simultaneous effect). The analysis included validity and reliability tests to ensure the robustness of the questionnaire, followed by assumption tests for normality, multicollinearity, and heteroskedasticity to validate the regression model. The results, detailed below, confirm the significant roles of several factors in shaping audit judgment, with implications for audit quality and professional practice. Key statistical outcomes are presented in six tables, with additional narrative explanations for regression assumptions to streamline the presentation.

Table 1. Validity & Reliability Test

Variable	Items	R-Count	R-Table	Cronbach Alpha	N of Items	Results
Auditor Experience	X1. Q1	0.714	0.1891	0.927	4	Valid & Reliable
	X1. Q2	0.899	0.1891			
	X1. Q3	0.940	0.1891			
	X1. Q4	0.827	0.1891			
Obedience Pressure	X2. Q1	0.933	0.1891	0.964	2	Valid & Reliable
	X2. Q2	0.933	0.1891			
Task Complexity	X3. Q1	0.696	0.1891	0.796	2	Valid & Reliable
	X3. Q2	0.696	0.1891			
Audit Expertise	X4. Q1	0.751	0.1891	0.903	4	Valid & Reliable
	X4. Q2	0.882	0.1891			
	X4. Q3	0.672	0.1891			
	X4. Q4	0.855	0.1891			
Professional Ethics	X5. Q1	0.908	0.1891	0.982	7	Valid & Reliable
	X5. Q2	0.934	0.1891			
	X5. Q3	0.942	0.1891			
	X5. Q4	0.960	0.1891			
	X5. Q5	0.878	0.1891			
	X5. Q6	0.960	0.1891			
	X5. Q7	0.945	0.1891			
Audit Judgement	Y1. Q1	0.959	0.1891	0.978	2	Valid & Reliable
	Y1. Q2	0.959	0.1891			

Table 1 shows that each statement item in the questionnaire used in this study has a calculated r-count greater than the t-table. Thus, the items in this study were declared valid and could be continued to the next test. The reliability of the variables employed in this study is confirmed by the reliability test findings shown in Table 1, which show that all variables had Cronbach's alpha values over 0.6.

Table 2. Normality Test

Test	Items	Unstandardized Residual
N		108
Normal Parameters	Mean	0.0000000
	Hours of deviation	1.43941795
Most Extreme	Absolute	0.185
Differences	Positive	0.087
Example	Negative	-0.185
Kolmogorov-Smirnov Z		1.202
Asymp. Sig. (2-tailed)		0.115

Based on Table 2, Regression assumptions were tested to ensure the validity of the multiple linear regression model. The residuals were normally distributed, as confirmed by a Kolmogorov-Smirnov test yielding a p-value of 0.115, which exceeds the 0.05 threshold, ensuring valid statistical inferences.

Table 3. Multicollinearity Test

Model	Tolerance	VIF
Auditor Experience	0.875	1.143
Obedience Pressure	0.873	1.145
Task Complexity	0.709	1.410
Audit Expertise	0.785	1.273
Professional Ethics of Auditors	0.806	1.240

According to Table 3, the auditor's experience variable had a VIF < 10 (1.13) and a tolerance value > 0.10 (0.875). The tolerance value for the obedience pressure variable was > 0.10, or 0.873, and the VIF < 10 was 1.145. The job complexity variable has a VIF < 10 (1.410) and a tolerance value > 0.10 (0.709). The audit expertise variable has a VIF < 10 (1.273) and a tolerance > 0.10 (0.785). The professional ethics variable of the auditor has a VIF < 10 (1.240) and a tolerance > 0.10 (0.806).

The data analysis results show that multicollinearity does not exist in the regression model used in this investigation. Stated otherwise, there is neither a perfect nor nearly perfect linear association between the independent variables, which include auditor experience, work complexity, compliance pressure, audit expertise, and the professional ethics of auditors.

Table 4. Heteroskedasticity Test

Items	Unstandardized Coefficients		Unstandardized Coefficients	T-Statistic	Sig.
	B	Std Error	Beta		
(Constant)	1.309	1.140		1.148	0.254
Auditor Experience	-0.032	0.039	-0.084	-0.818	0.415
Obedience Pressure	0.005	0.069	0.008	0.076	0.940
Task Complexity	-0.028	0.116	-0.027	-0.238	0.812
Audit Expertise	-0.065	0.054	-0.132	-.1.209	0.230
Professional Ethics of Auditors	0.053	0.029	0.195	1.817	0.072

Based on Table 4, additionally, no heteroskedasticity was detected, with all independent variables showing significance values above 0.05 (ranging from 0.072 to 0.940) in the heteroskedasticity test. These assumption tests collectively confirm the robustness of the regression model used to analyze the data from 63 auditors, yielding 108 observations based on multiple questionnaire items per variable.

Based on Table 5, the t-test results can be summarized as follows. The regression coefficient for auditor experience was 0.205, with a t-statistic of 3.254 and a significance level of 0.002. Since the significance value is less than 0.05, it can be concluded that auditor experience has a significant positive effect on audit judgment. This indicates that the greater the experience an auditor possesses, the better the quality of the judgment rendered. In addition, the obedience pressure variable obtained a regression coefficient of

0.440, a t-statistic of 3.979, and a significance level of 0.000. Because the p-value is considerably below 0.05, obedience pressure also demonstrates a significant positive impact on audit judgment. This finding implies that higher levels of obedience pressure perceived by auditors strengthen the influence on their decision-making, although such effects must still be evaluated within ethical and professional limits. A regression coefficient of 0.394, a t-value of 2.134, and a significance level of 0.035 were obtained from the study. The conclusion that task complexity significantly improves audit judgment is supported by the significance level being less than 0.05. This indicates that when auditors are confronted with complex tasks, they tend to exercise judgment more actively, with complexity driving deeper cognitive involvement. Furthermore, the audit expertise variable recorded a regression coefficient of 0.172, a t-value of 2.009, and a significance level of 0.047. As the p-value is below 0.05, audit expertise is also shown to have a significant positive influence on audit judgment. This suggests that auditors with strong technical abilities and a sound understanding of auditing are better positioned to deliver accurate and professional judgments. In contrast, the professional ethics variable generated a coefficient of 0.011, a t-value of 0.227, and a significance level of 0.821. Given that the significance value is well above 0.05, it can be concluded that professional ethics do not have a significant effect on audit judgment within this model. This outcome implies that although ethics are normatively important, in the empirical context of this study, variations in auditors' judgments are shaped more by technical competencies and psychological factors than by ethical considerations.

Table 5. Hypothesis Testing

Model	Unstandardized Coefficients		Unstandardized Coefficients	T-Statistic	Sig.
	B	Std Error	Beta		
(Constant)	-6.419	1.821		-3.525	0.001
Auditor Experience	0.205	0.063	0.264	3.254	0.002
Obedience Pressure	0.440	0.110	0.323	3.979	0.000
Task Complexity	0.394	0.185	0.192	2.134	0.035
Audit Expertise	0.172	0.086	0.172	2.009	0.047
Professional Ethics of Auditors	0.011	0.046	0.019	0.227	0.821

According to Table 6, the significance of 0.000 is less than 0.05 and the value of F-statistic is calculated as 14.392, which is greater than the F of table 2.30. Therefore, even though the auditor's professional ethics variables alone do not significantly affect audit judgment, it can be concluded that the following variables are related to audit judgment simultaneously: task complexity, audit expertise, obedience pressure, auditor experience, and the auditor's professional ethics.

Table 6. Determination Coefficient & F Test

Statistics	Value
R	0.643a
R Square	0.414
Adjusted R Square	0.385
Std. Error of The Estimate	1.47428
F-Statistic	14.392
Sig.	0.000
df Regression	5
df Residual	102
Total df	107

Table 6 indicates that the R Square value is 0.414, while the adjusted R Square is 0.385, equivalent to 38.5% when expressed as a percentage. The adjusted R Square was used in this study because the R Square value tends to be biased by the number of independent variables included in the model. R Square will always increase whenever an additional variable is added, even if that variable does not significantly influence the dependent

variable. In contrast, adjusted R Square can increase or decrease depending on whether the new variable has a meaningful contribution to the model. This result indicates that auditor experience, obedience pressure, work difficulty, audit expertise, and professional ethics account for 38.5% of the explanation of audit judgment, with other factors outside the purview of this study accounting for the other 61.5%. Such factors may include gender, auditors' knowledge of internal controls, the process of gathering audit evidence, audit fees, or other external elements not incorporated into the model.

These findings underscore the critical roles of auditor experience, obedience pressure, task complexity, and audit expertise in enhancing audit judgment, supporting the study's objective of improving audit quality and public trust in financial reporting. The insignificant effect of professional ethics, despite its theoretical importance, suggests that ethical considerations may be uniformly high among auditors or masked by response biases, necessitating further investigation. The substantial unexplained variance (61.5%) highlights the complexity of audit judgment and the need to explore additional factors, such as leadership styles or audit fees. By clarifying the sample size (63 auditors yielding 108 observations due to multiple questionnaire items) and confirming the robustness of the regression model, these results provide a reliable foundation for understanding auditor decision-making in Jakarta's KAP context.

DISCUSSION

This study provides empirical insights into the factors influencing audit judgment among auditors in Jakarta-based KAP. The findings confirm that auditor experience significantly enhances audit judgment, aligning with Samiolo et al. (2024), who argue that experienced auditors develop heightened sensitivity to relevant information, improving decision-making accuracy. Experienced auditors, having encountered diverse audit scenarios, leverage broader knowledge and intuition to detect irregularities more effectively, as supported by Praditaningrum and Januarti (2012). This underscores the importance of extensive audit assignments and professional tenure in strengthening judgment quality, particularly in Jakarta's complex business environment, where IFRS-based standards demand nuanced financial interpretation.

Obedience pressure emerged as a significant factor, with a notably strong positive effect on audit judgment. Contrary to expectations that pressure might compromise independence, this finding suggests that, in this sample, pressure from superiors or clients heightened professional accountability, encouraging auditors to exercise greater caution, as noted by Praditaningrum and Januarti (2012). However, this effect is dual-natured: while supportive firm cultures may channel pressure into improved diligence, excessive or client-driven pressure risks undermining objectivity, as warned by Sambodo and Fitriani (2020). In Jakarta's high-stakes audit context, where client relationships and regulatory scrutiny are intense, firms must implement safeguards, such as ethics training or independent review boards, to ensure pressure does not lead to dysfunctional behavior.

Task complexity also positively influenced audit judgment, consistent with Abdolmohammadi and Wright (1987) and Yustrianthe (2013). Complex tasks, characterized by ambiguous or voluminous information, push auditors to engage deeply with analytical processes, enhancing decision quality. Hamdani (2012) emphasizes that understanding task complexity is critical for effective information processing. In Jakarta, where transactions often involve intricate financial structures due to IFRS adoption, auditors must be equipped with robust analytical skills. However, without adequate expertise, complexity can overwhelm auditors, leading to suboptimal judgments. Firms should thus prioritize training to help auditors navigate complex tasks effectively.

Audit expertise significantly improved judgment quality, supporting Praditaningrum and Januarti (2012). Auditors with strong technical skills and non-technical abilities are better positioned to assess risks and interpret evidence accurately. Continuous professional development, including certifications and practical training, is essential to sustain expertise, particularly in Jakarta's dynamic regulatory landscape. Conversely, professional ethics did not significantly influence audit judgment, contrasting with Putri

and Laksito (2013) and Sutrisno and Fajarwati (2014). This may reflect Indonesia's stringent ethical regulations, where ethics are a baseline expectation rather than a differentiator, or response bias in self-reported data, where auditors uniformly report high ethical standards. Cultural norms in Jakarta, emphasizing compliance with authority, may also homogenize ethical perceptions. Future studies should use more nuanced ethical dilemma scenarios to capture variations in ethical decision-making.

The combined effect of the five factors significantly shaped audit judgment. The model explained 38.5% of the variance in audit judgment, leaving 61.5% attributable to external factors like time pressure, leadership styles, or organizational culture, as suggested by Murni (2020) and Angeliani (2025). In Jakarta's context, where BAPEPAM-LK regulations and client expectations create unique pressures, factors like audit fees or internal control knowledge may also play a role. This substantial unexplained variance highlights the complexity of audit judgment and the need for a holistic approach to auditor training, integrating technical skills, stress management, and ethical resilience to address Jakarta's regulatory and cultural dynamics.

The findings have significant implications for audit practice, regulatory policy, and future research in Jakarta's public accounting sector. Practically, audit firms should prioritize comprehensive training programs that enhance both technical expertise and soft skills, such as stress management and ethical decision-making, to equip auditors for complex tasks and obedience pressures. Regulators, such as BAPEPAM-LK, could strengthen guidelines to promote auditor independence, particularly by implementing oversight mechanisms to mitigate client-driven pressures, ensuring high-quality financial reporting.

CONCLUSION

This study provides critical insights into the factors shaping audit judgment among auditors in Jakarta-based Public Accounting Firms. The findings reveal that auditor experience, obedience pressure, task complexity, and audit expertise significantly enhance the quality of audit judgments, collectively explaining 38.5% of the variance in decision-making processes. These factors underscore the importance of professional competence in producing reliable and objective judgments, which are essential for ensuring the credibility of financial statements and fostering public trust in Indonesia's capital markets. Unexpectedly, professional ethics did not significantly influence audit judgment, suggesting that ethical standards may be uniformly upheld or obscured by self-reported data. These results highlight the complex interplay of technical skills, psychological pressures, and task demands in audit decision-making, reinforcing the need for a holistic approach to auditor development in Jakarta's dynamic financial environment.

The implications of these findings are significant for audit practice and regulatory policy. Audit firms should prioritize ongoing training to strengthen auditors' technical expertise and soft skills, enabling them to navigate complex tasks and manage obedience pressure effectively. Establishing independent review mechanisms can help mitigate risks to auditor independence, particularly in high-pressure client relationships. However, the study's focus on Jakarta limits its generalizability to other regions with differing regulatory or cultural contexts. Social desirability bias in questionnaire responses likely contributed to the insignificant effect of professional ethics, potentially masking variations in ethical decision-making. Future research should explore these dynamics using experimental designs to simulate ethical dilemmas or qualitative interviews to examine how cultural norms influence obedience pressure in Indonesian audit firms, providing deeper insights into improving audit quality.

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