The Effect of Locus of Control, Framing, Pressure of Obedience and Auditor's Competency on Audit Judgment

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Abstract

This study aims to investigate in depth the effect of locus of control, framing, obedience pressure and auditor competence on audit judgment either partially or simultaneously. This research was conducted at 7 Public Accounting Firms in Malang City with the respondents' criteria, namely auditors who have worked for more than one year and obtained a sample of 57 respondents. Collecting data using a questionnaire that has been distributed manually using a questionnaire that has been validated. The results of data collection were then analyzed using multiple linear regression using the SPSS version 25 program. The results showed that simultaneously the locus of control, framing, obedience pressure and auditor competence variables had a significant effect on audit judgment. Then partially locus of control, framing and auditor competence variables have a significant effect on audit judgment. Surprisingly, the obedience pressure variable has no significant effect on audit judgment. So, it still needs to be discussed further.

I. Introduction

In the current era of the industrial revolution, the industrial world is growing, with various types and scales, from national to multinational scales, there will be competition in various ways and strategies. Starting from using product innovation strategies, marketing strategies by utilizing the market, and so on. The competition is not only seen from the level of profitability, but the level of fairness of financial statements is also a very important thing to pay attention to. Parties who examine financial statements or who state whether or not a company's financial statements are fair are auditors (Suwandi, 2010)

Rapid economic changes have had a major impact on the business industry sector, which must compete with other industries. The competition is not only seen from the level of profitability, but company managers must be able to produce good financial reports or are considered reasonable. In this case, the management of the company, namely the management, is required not only to focus on making profits, but also to pay attention to the quality of the company's financial statements because financial statements can be used as a tool to assess whether the company is running and developing well. An independent party who has the authority and an important role in examining the financial statements of a company is a Public Accountant who works in a Public Accounting Firm. According to Aryet and Andhaniwati (2021), work as a public accountant is a type of work that provides professional services related to the examination of financial statements. In general, clients of public accountants are corporations that present financial statements for a certain period as management accountability material to external parties such as creditors, investors, the public, and the government.

The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a

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country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

In recent times, there has been a lot of negative stigmata related to the public accounting profession by the public. The public accountant profession or commonly called an auditor, is widely accused of being the mastermind behind many company bankruptcies and auditors are also said to be involved in cases of embezzlement of money or cases of money laundering in large companies, both national and multinational companies (Perdani, 2016). The public's sad view of the public accounting profession is not without reason, there have been many cases that have occurred in the business world involving auditor fraud. One of the most phenomenal cases is the case of the Enron company in the United States.

According to Kusumawardhani (2015) the Enron case began with Enron's management manipulating financial statements by changing the numbers in the financial statements to make it look healthy and its performance looks good. Enron management inflated revenues by $600 million, and embezzled about $1.3 billion in corporate debt. KAP Arthur Andersen, which should have disclosed this manipulation case and was the main party in resolving this case, actually took part in helping to carry out the manipulation with Enron. KAP Arthur Andersen manipulated the formation of a special entity and gave a fair opinion on Enron's financial statements so that in the end all the frauds committed by Enron in collaboration with KAP Arthur Andersen were exposed. The impact of this case is the decline in investor confidence in the presentation of financial statements, then the KAP Arthur Andersen is legally prosecuted and the reputation of the KAP is lost. Meanwhile, Enron went bankrupt and had to pay a fine of $31.2 billion to investors who felt aggrieved by Enron's case.

According to (Kusumawardhani, 2015) Audit Judgment can be influenced by several factors, both technical and non-technical. One of the technical factors is the limitation of the scope or time of the audit, while the non-technical factors are individual factors (personality), namely: gender, obedience pressure, task complexity, experience, knowledge.

Several previous studies have tested locus of control in improving audit judgment. Sari, and Ruhiyat (2017), Ismunawan, and Triyanto (2020), agree that locus of control has a significant effect on audit judgment. However, research from Azizah (2020), Aryet and Andhaniwati (2021), found different things that locus of control had no effect on Audit Judgment. Then Yuliyana and Waluyo (2018), Irawati and Solikhah (2018) framing has an effect on competency audit judgment. Then research from Tampubolon (2018) and Sitanggang (2020) agrees that obedience pressure has a significant positive effect on audit judgment. However, in contrast to research from Priyoga and Ayem (2019), obedience pressure has no effect on audit judgment. Likewise, research from Aida (2021) shows that compliance pressure has a negative and significant effect on audit judgment. The more professional an auditor performs an audit, the better the quality of the resulting audit. Then research from Azizah and Pratono (2018) and Sitanggang (2020) shows that auditor competence has a significant effect on audit judgment. However, research from Ismunawan and Triyanto (2020) found that auditor competence had no significant effect on audit judgment.

Based on the phenomena and inconsistent results of previous studies, this research is significant to be carried out which is expected to answer the inconsistencies of previous research, as well as add to the literature review on factors that can influence auditor judgment.

II. Review of Literature

2.1. Audit judgement

According to Azizah and Pratono (2020) Audit judgment is an auditor's perspective and personal considerations in responding to information that affects evidence documentation and making decisions about the auditor's opinion on the financial statements of an entity he makes. The auditor's perspective in responding to information relates to the audit responsibilities and risks that will be faced by the auditor in connection with the judgment he makes. Azizah, Kustono, and Fitriya (2019) argue that audit judgment is inherent at every stage in the financial statement audit process, namely acceptance of audit engagements, audit planning, implementation of audit tests and audit reporting. Another opinion according to Putra (2015) states that audit judgment is a process that will occur continuously in the contest choosing to take action or not in receiving an information which later the information will be addressed by an auditor as a form of accountability in the auditing process so that in the end the auditor makes a decision. an audit opinion.

2.2. Locus of control

According to Aryet and Andhaniwati (2021) locus of control is a personality variable to predict individual behavior. Locus of control reflects the level of individuals in assessing the relationship between actions and the resulting impact. Ismunawan and Triyanto (2020) argue that locus of control is a person's general belief about the amount of control they have over personal life events. Individuals with an internal locus of control are more likely to believe that their personal characteristics (such as motivation and competence) primarily influence life outcomes. Individuals with an external locus of control believe that events in their life depend mainly on fate, luck, or conditions in the external environment. Another opinion according to Raiyani and Suputra (2014) Locus of control is the individual's perspective on things that cause the individual to succeed or not in carrying out activities.

2.3. Framing

According to Haryanto (2018) in the world of audit assignments, the framing phenomenon really needs to be considered properly. Irawati and Solikhah (2018) argue that framing is a way of delivering information. In carrying out their audit duties, auditors need information from various parties as consideration for making an audit assessment. The manner in which information is presented to the auditor may influence decisions or judgments made by the auditor. Another opinion according to Kusumawardhani (2015) is that framing is an event that shows someone in making a decision by giving different views related to the same problem but displayed in a different format.

2.4. Obedience Pressure

Tampubolon (2018) says that Obedience Pressure is pressure that arises from within the individual because he gets orders from other individuals, both superiors and clients of the entity. According to Priyoga and Ayem (2018), Obedience Pressure is a pressure experienced by the auditor which sometimes causes a violation of professional standards by the auditor. According to Kusumawardhani (2015) every auditor will get obedience pressure when the auditor is ordered by superiors or clients to do something that may be very contrary to standards and codes. applicable ethics. Obedience theory states that an individual who has a high position or position is an individual who is able to influence others by giving orders.

2.5. Auditor Competence

Alawiyah and Widajantie (2021) state that Auditor Competence is an auditor's expertise that can increase in line with the increasing number of audit problems that can be resolved. Therefore, auditor competence can be obtained through constant audit practice. According to Sukmawati (2015) Auditor competence is the ability of a person who already has technical knowledge and skills in accordance with the procedures shown in the audit experience. Professional Standards for Public Accountants 2011 Section 210, the first general standard also reads that "An audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor". Audit expertise includes, among others, planning audits, compiling working papers, compiling audit reports, carrying out audit work programs, compiling working papers, and reports on audit results.

H1: *Locus of control, framing, obedience pressure, and auditor competence have a significant effect on audit judgment*

H2: *Locus of control has a significant effect on audit judgment*

H3: *Framing has a significant effect on audit judgment*

H4: *Obedience pressure has a significant effect on audit judgment*

H5: *Auditor competence has a significant effect on audit judgment*

III. Research Method

This type of research is quantitative, said to be quantitative because the foundation in this research uses the philosophy of positivism. The method used in this study is the exspalanatori method (Sugiyono, 2013). The approach used by the researcher in addition to digging data from respondents, is also to test hypotheses. The research was conducted at the Public Accounting Firm of Malang City and the research time was carried out for 6 (six months) months.

The population in this study are auditors who work at the Public Accounting Firm (KAP) in Malang City. The sampling process in this study used the purposive sampling method, which is a method of determining the sample by considering certain criteria made by the researcher on the object of research in accordance with the research objectives and obtained as many as 57 respondents. This study uses primary data sources, data collection methods by distributing questionnaires. In the development of the instrument using a Likert scale of 1-5. The analysis used includes the classic assumption test, normality test, multiple linear regression, hypothesis testing and the coefficient of determination test using multiple regression analysis. The data was processed using SPSS 14.0 for Windows.

Multiple Linear Regression Analysis, which is intended to determine the close relationship between the independent variable and the dependent variable. The multiple linear regression equations in this study are:

$$Y = a + b1X1 + b2X2 + b3X3 + b1X4 + e$$

Description:

Y	= *Audit Judgment*
a	= Constant Coefficient
B1, B2, B3	= Regression Coefficient
X1	= *Locus of Control*
X2	= *Framing*
X3	= Obedience Pressure
X4	= Auditor Competence
e	= *Eror disturbance*

IV. Result and Discussion

Based on the results of research that has been carried out by giving questionnaires to respondents, the demographics of respondents' data are obtained as follows.

Table 1. Period of employment

		Frequency	Percent
Valid	1 year	3	5,3
	2 year	6	10,5
	3 year	8	14,0
	4 year	12	21,1
	5 year	7	12,3
	6 year	10	17,5
	7 year	4	7,0
	8 year	1	1,8
	9 year	2	3,5
	10 year	1	1,8
	11 year	1	1,8
	12 year	1	1,8
	13 year	1	1,8
	Total	57	100,0

Source: Data processed by researchers 2022

Table 1 explains that the longest working period is 13 years with a total of 1 respondent while the largest number of respondents is respondents who have a working period of 4 years with a total of 12 respondents.

Table 2. Respondent Gender

	Frequency	Percent
Male	30	52,6
Female	27	47,4
Total	57	100,0

Source: Data processed by researchers 2022

Table 2 explains that as many as 57 respondents who were sampled there were 30 respondents who were male while the remaining 27 respondents were female.

Table 3. Education

	Frequency	Percent
S1	33	57,9
S2	18	31,6
S3	6	10,5
Total	57	100,0

Source: Data processed by researchers 2022

Table 3 explains that as many as 33 respondents have a bachelor's level of education (S1), 18 respondents have a bachelor's degree education level (S2) and the rest are undergraduate education levels (S3).

Table 4. Age

Age	Frequency	Percent
23 year	4	7,0
24 year	3	5,3
25 year	6	10,5
26 year	4	7,0
27 year	5	8,8
28 year	2	3,5
29 year	4	7,0
30 year	6	10,5
31 year	5	8,8
32 year	2	3,5
33 year	2	3,5
34 year	3	5,3
36 year	1	1,8
37 year	2	3,5
38 year	1	1,8
41 year	2	3,5
42 year	2	3,5
43 year	1	1,8
44 year	1	1,8
47 year	1	1,8
Total	57	100,0

Source: Data processed by researchers 2022

Table 4 explains that the youngest age of the respondents is 23 years old and the oldest respondent is 47 years old, while the respondent with the highest number is 30 years old.

4.1 Validity Test
Validity test is a test carried out with the aim of measuring whether a questionnaire is valid or not. A questionnaire is called valid if the questions in the questionnaire are able to reveal what is being measured on the questionnaire (Ghozali, 2016).

Tabel 5. Validity Test

Variable	R table	R count	Result
Locus of Control	0,260	0,793	Valid
Framing	0,260	0,658	Valid
Obedience Pressure	0,260	0,812	Valid
Auditor Competence	0,260	0,881	Valid
Audit Judgment	0,260	0,853	Valid

Source: Data processed by researchers 2022

Table 5 explains the results of testing the validity of the data on the Locus of control variable which has an rtable value of 0.260 and an rcount of 0.793 with a significant level of 5%. This means that the value of rcount > rtable, then the Locus of control variable data is declared valid.

The framing variable has an rtable value of 0.260 and an rcount of 0.658 with a significant level of 5%. This means that the value of rcount > rtable, then the framing variable data is declared valid.

The obedience pressure variable has an rtable value of 0.260 and an rcount of 0.812 with a significant level of 5%. This means that the value of rcount > rtable, then the obedience pressure variable data is declared valid.

Auditor competence variable has an rtable value of 0.260 and an rcount of 0.881 with a significant level of 5%. This means that the value of rcount > rtable, then the auditor competency variable data is declared valid.

The audit judgment variable has an rtable value of 0.260 and an rcount of 0.853 with a significant level of 5%. This means that the value of rcount > rtable, then the audit judgment variable data is declared valid.

4.2 Reliability Test

Table 6. *Reliability Test*

Variable	*Cronbach's Alpha*	Result
Locus of Control	0,551	Reliabel
Framing	0,540	Reliabel
Obedience Pressure	0,513	Reliabel
Auditor Competence	0,608	Reliabel
Audit Judgment	0,715	Reliabel

Source: Data processed by researchers 2022

Table 6 describes the results of testing the validity of the data on the Locus of control variable which has a rtable value of 0.260 and a rcount of 0.793 with a significant level of 5%. This means that the value of rcount > rtable, then the Locus of control variable data is declared valid. The framing variable has a rtable value of 0.260 and a rcount of 0.658 with a significant level of 5%. This means that the value of rcount > rtable, then the framing variable data is declared valid. The obedience pressure variable has a rtable value of 0.260 and a rcount of 0.812 with a significant level of 5%. This means that the value of rcount > rtable, then the obedience pressure variable data is declared valid. Auditor competence variable has a rtable value of 0.260 and a rcount of 0.881 with a significant level of 5%. This means that the value of rcount > rtable, then the auditor competency variable data is declared valid. The audit judgment variable has a rtable value of 0.260 and a rcount of 0.853 with a significant level of 5%. This means that the value of rcount > rtable, then the audit judgment variable data is declared valid.

4.3 Normality Tests

Table 7. *Normality Tests*

		LOC	FR	TK	KA	AJ
N		57	57	57	57	57
Normal	Mean	25,05263	25,00000	37,84211	47,35088	33,70175
Parameters(a,b)	Std. Deviation	2,340795	2,945942	3,293877	3,096607	2,969878
Most Extreme	Absolute	,126	,142	,080	,104	,108
Differences	Positive	,126	,109	,080	,104	,085
	Negative	-,113	-,142	-,072	-,103	-,108
Kolmogorov-Smirnov Z		,948	1,069	,607	,787	,812
Asymp. Sig. (2-tailed)		,330	,203	,855	,566	,524

a Test distribution is Normal.

b Calculated from data.

Source: Data processed by researchers 2022

Based on table 7 the results of the normality test above, information is obtained that the locus of control variable data produces Kolmogorov Smirnov test statistics with a value of 0.948 and a probability of 0.330 (probability > level of significance 5%) then the data for the Locus of control variable is declared normally distributed. The framing variable produces Kolmogorov Smirnov test statistics with a value of 1.069 and a probability of 0.203. (probability > level of significance 5%) then the framing data is declared to be normally distributed. The obedience pressure variable produces the Kolmogorov Smirnov test statistic with a value of 0.607 and a probability of 0.855 (probability > level of significance 5%) then the obedience pressure data is stated to be normally distributed. Auditor competence variable produces Kolmogorov Smirnov test statistic with a value of 0.787 and a probability of 0.566. (probability > level of significance 5%) then the auditor competence data is declared normally distributed. The audit judgment variable produces the Kolmogorov Smirnov test statistic with a value of 0.812 and a probability of 0.524. (probability > level of significance 5%) then the audit judgment data is declared normally distributed.

4.4 Multiple Linear Regression Test

Multiple linear regression test was used to determine the effect of the independent variable on the dependent variable based on the regression coefficient.

$$Y = 0{,}308 + 0{,}162\ X1 + 0{,}094\ X2 + 0{,}606 + e$$

4.5 Multikolinierity Tests

Table 8. *Multicollinearity Test Results*

Coefficients(a)

| Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,715	2,608		,274	,785		
	LOC	,397	,165	,376	2,588	,003	,189	5,300
	FR	,867	,135	,860	6,414	,000	,177	5,658
	TK	-,082	,104	-,086	-,792	,432	,272	3,680
	KA	,466	,080	,516	5,812	,000	,402	2,485

a Dependent Variable: AJ

Source: Data processed by researchers 2022

Table 8 describes the results of the multicollinearity test, which obtained information on the locus of control variable data with a tolerance value of 0.189 and a VIF value of 5.300 (tolerance > 0.10 and VIF < 10) so that the locus of control variable can be stated that there is no multicollinearity. The framing variable has a tolerance value of 0.177 and a VIF value of 5.658 (tolerance > 0.10 and VIF < 10) so that the framing variable can be stated that there is no multicollinearity. The obedience pressure variable with a tolerance value of 0.272 and a VIF value of 3.680 (tolerance > 0.10 and VIF < 10), the obedience pressure variable can be stated that there is no multicollinearity. Auditor competence variable with a tolerance value of 0.402 and a VIF value of 2.485 (tolerance > 0.10 and VIF < 10), then the auditor competency variable can be stated that there is no multicollinearity.

4.6 Multikolinierity Tests
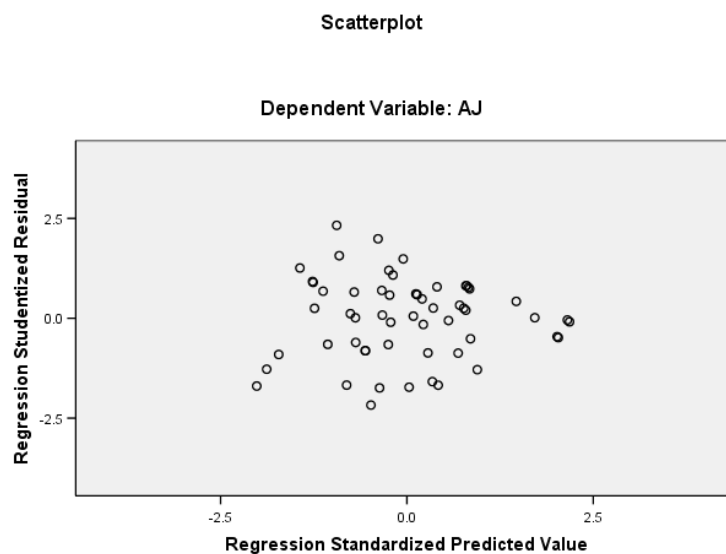
Figure 1. *Scatter-plots Graphics*

The results of the analysis in Figure 1 show that it does not form a certain pattern and the points spread irregularly above and below the number 0. Based on the explanation, it can be concluded that there is no indication of heteroscedasticity in the tested model, so this assumption is fulfilled.

4.7 T test (Partial Test)

Table 9. Partial Test (t Test)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,715	2,608		,274	,785
	LOC	,397	,165	,376	2,588	,003
	FR	,867	,135	,860	6,414	,000
	TK	-,082	,104	-,086	-,792	,432
	KA	,466	,080	,516	5,812	,000

a. Dependent Variable: AJ

Source: Data processed by researchers 2022

Based on Table 9 describes the test results partially (t test) with the following information:

The results of the Locus of control variable test have a t value of 2.588 with a Significant value of 0.003 (0.003 <0.05). Significant value < Alpha = 5% then H1 is accepted. So it can be stated that partially Locus of control variable has a significant positive effect on audit judgment. Furthermore, the results of this study provide an explanation that every auditor who has a high locus of control will be able to identify and analyze failure factors and motivate himself to maximize the success factors in every job he does so that in giving audit judgments it will be better and more accurate. The results of this study are in line with previous research conducted by Mahaputra (2016), Dewi (2016) and Sari and Ruhiyat (2017) which stated that Locus of control had a significant positive effect on audit judgment. The results of the framing variable test have a t value of 6.414 having a Significant value of 0.000 (0.000 <0.05). Significant value < Alpha = 5% then H1 is accepted. So it can be stated that partially the framing variable has a significant positive effect on audit judgment.

The results of this study provide an explanation that each auditor who has high framing will be able to identify and view information from various points of view so that the information will not be immediately trusted but will be verified and traced until it is proven to be accurate, so that when the auditor makes a judgment will be better and more accurate. The work of the auditor in making judgments must be based on sufficient and valid evidence, while the evidence is often prone to manipulation, therefore the auditor is required to have good analytical skills in auditing financial statements. The results of this study are in line with previous research conducted by Kusumawardani (2015) which stated that framing was significantly positive on audit judgment.

The results of the test of the obedience pressure variable with a t value of 5.812 with a Significant value of 0.432 (0.432 > 0.05). Significant value < Alpha = 5% then H0 is accepted. So it can be stated that partially the obedience pressure variable has no effect on audit judgment. The results of this study provide an explanation that the higher the obedience pressure obtained by an auditor does not affect the auditor in giving audit judgment. Most of the respondents in this study are senior auditors who highly uphold the value of professionalism and oppose the level of fraud in the auditing process. Senior and experienced auditors are never afraid of threats from their superiors or pressure from audited clients. Senior auditors are auditors who have had a high level of education, have very qualified experience and also have good morals and ethics so that they do not want to be pressured by anyone. Auditors who already have a high level of education, experience, good morals and ethics will work independently and professionally so that in making judgments they will be better and more accurate. The results of this study are in line with previous research conducted by Putra (2015) which stated that obedience pressure had no effect on audit judgment.

The results of the auditor's competency variable test have a t value of 5.812 with a Significant value of 0.000 (0.000 <0.05). Significant value < Alpha = 5% then H1 is accepted. So it can be stated that partially the auditor's competence variable has a significant positive effect on audit judgment.

The results of this study provide an explanation that auditors who have high competence are auditors who have been able to fulfill aspects such as knowledge, experience, skills and good ethics. When the auditor gets a complex task in making judgments, it is very necessary for an auditor who has high competence because the auditor who has competence has good experience and soft skills in dealing with and solving auditing tasks and problems so that in making a judgment it will be better and more

accurate. The results of this study are in line with previous research conducted by Mustiasanti (2017) which states that auditor competence has a significant positive effect on audit judgment.

4.8 F Test (Simultaneous Test)

Table 10. Simultaneous Test Results (F Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	412,290	4	103,072	65,651	,000(a)
	Residual	81,640	52	1,570		
	Total	493,930	56			

a. Predictors: (Constant), KA, TK, LOC, FR
b. Dependent Variable: AJ
Source: Data processed by researchers 2022

Table 4.10 explains the results of simultaneous simultaneous testing which shows an F value of 65.651 with an F significance of 0.000 (0.000 < 0.05), then H0 is rejected and H1 is accepted. So, it can be concluded that simultaneously locus of control, framing, obedience pressure and auditor competence have an effect on audit judgment.

V. Conclusion

Based on the hypothesis test that has been done, it can be concluded that simultaneously locus of control, framing, obedience pressure and auditor competence have an effect on audit judgment. Partially locus of control has a significant positive effect on audit judgment. Partially framing has a significant positive effect on audit judgment. Partially, obedience pressure has no effect on audit judgment. And partially auditor competence has a significant positive effect on audit judgment. The researcher realizes that in conducting this research the results are still very far from perfect and there are still many shortcomings and limitations, as for the limitations of this study, namely this research was conducted in the Malang City area where the number of KAPs was not too many, this study only used four independent locus variables. of control, framing, obedience pressure and auditor competence and a dependent audit judgment. Finally, this study only uses primary data collection sources, namely by distributing questionnaires directly to the respondents. So, for further research, it can be suggested that by developing the population and research samples, for example, in the KAP in East Java Province or using the population and sample, KAP abroad will certainly be more comprehensive. Then add new variables that are still rarely used by previous research such as self efficacy, job stress, task complexity, gender and so on. And further researchers are expected to use other data collection methods such as the interview method in order to obtain more measurable data.

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