



The Influence of Self-Efficacy and Obedience Pressure on Audit Judgment with Task Complexity as a Moderating Variable

Galuh Aura Dianty¹, Diah Iskandar²

^{1,2}Universitas Mercu Buana/Jl. Meruya Selatan No. 1 Jakarta Barat/Indonesia

Email: galuhdianty@gmail.com¹, diah.iskandar@mercubuana.ac.id²

Citation: Dianty, G. A. & Iskandar, D. (2026). The Influence of Self-Efficacy and Obedience Pressure on Audit Judgment with Task Complexity as a Moderating Variable. *Gorontalo Accounting Journal*, 9(1), 105-117. DOI: [10.32662/gaj.v9i1.4453](https://doi.org/10.32662/gaj.v9i1.4453)

Article information

Article history:

Received: 20-08-2025

Revised: 26-11-2025

Accepted: 24-03-2026

Abstract. *This research aims to examine and obtain empirical evidence on the effect of self-efficacy and obedience pressure on audit judgment, with task complexity as a moderating variable. The population in this research consisted of all auditors working at Public Accounting Firms in South Jakarta. The sample in this research comprised 108 auditors obtained using a non-probability sampling technique. Data were collected through the distribution of questionnaires. The analytical methods used to test the hypotheses in this research were multiple linear regression and moderation. The results indicate that self-efficacy has a positive and significant effect on audit judgment, while obedience pressure has no effect on audit judgment. In addition, task complexity does not moderate the influence of self-efficacy or obedience pressure on audit judgment.*

Abstrak. Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai pengaruh *self-efficacy* dan tekanan ketaatan terhadap *audit judgment*, dengan kompleksitas tugas sebagai variabel moderasi. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di Kantor Akuntan Publik wilayah Jakarta Selatan. Sampel dalam penelitian ini berjumlah 108 auditor yang diperoleh dengan menggunakan teknik *non-probability sampling*. Pengumpulan data dilakukan melalui penyebaran kuesioner. Metode analisis yang digunakan untuk menguji hipotesis dalam penelitian ini adalah regresi linear berganda dan regresi moderasi. Hasil penelitian menunjukkan bahwa *self-efficacy* berpengaruh positif dan signifikan terhadap *audit judgment*, sedangkan tekanan ketaatan tidak berpengaruh terhadap *audit judgment*. Selain itu, kompleksitas tugas tidak dapat memoderasi pengaruh *self-efficacy* maupun tekanan ketaatan terhadap *audit judgment*.

Keywords:

Self-Efficacy;

Obedience Pressure;

Audit Judgment

Corresponding author:

Email: galuhdianty@gmail.com

Introduction

The business world is currently experiencing rapid growth, leading to the emergence of various types of enterprises. In Indonesia, this rapid business growth contributes to the growth of the Indonesian economy. In 2023, the Indonesian economy recorded a positive growth of 5.05% (year-on-year), exceeding the consensus forecast of 5.03%. The main factors contributing to this growth include domestic demand, the manufacturing sector, and increased trading activities (Kementerian Koordinator Bidang Perekonomian RI, 2024). Based on these data, it can be seen that Indonesia currently has various types of enterprises, ranging from micro to large corporations, each of which requires financial statements as a reference and consideration for decision-making to support business development, whether small, medium, or large (Kusumawaty & Krisnahari, 2022).

Economic growth encourages every entity, especially publicly listed companies, to prepare financial statements that can describe their financial condition. Corporate financial statements must be audited by an external auditors working at public accounting firms because, as the information contained in these financial statements is needed by various stakeholders, both internal and external (Tibe & Dewi, 2020).

According to Arianti (2021), financial statements are essentially the final product of the process of recording and summarizing various business transactions, serving to provide financial information about a company that can be utilized by both internal and external parties. The auditing process adds value to these statements, as independent auditors with professional competence issue an opinion on the fairness of the presentation of the company's financial position, business performance, changes in equity, and cash flows upon completion of their examination.

The Financial Services Authority Regulation Number 14/POJK.04/2022 stipulates that every public company listed on the Indonesia Stock Exchange (IDX) is obliged to submit its annual financial statements audited by an independent auditor. These financial statements must not only be submitted to the Financial Services Authority (OJK) as the supervisory body but also disclosed publicly as a form of information transparency. The deadline for submission is set at no later than the end of the third month, or within 90 days after the end of the fiscal year (Fathonah et al., 2024).

Public accountants must carefully consider the audit judgment they produce because of the great trust placed in the public accounting profession. In conducting the audit process, auditors are required to exercise professional judgment, commonly referred to as audit judgment. Audit judgment refers to the auditor's personal perspective concerning the information or evidence gathered during the audit process. This auditor's perspective is used to determine the opinion to be conveyed to the audited entity (Tibe & Dewi, 2020).

Recently, failures in the audit process have frequently occurred, leading to diminished confidence in the accounting profession's capacity to audit financial statements of business entities. A notable case of audit failure in Indonesia involving auditor judgment was the violation committed by Anderson and Partners Public Accounting Firm. On February 7, 2024, the Financial Services Authority (OJK) imposed an Administrative Sanction on Anderson and Partners Public Accounting Firm in the form of Registration Suspension through Letter Number S-154/PD.11/2024 (Otoritas Jasa Keuangan, 2024). The firm failed to ensure that transactions complied with laws and regulations when providing audit services on historical financial information. Anderson and Partners Public Accounting Firm also had not implemented quality control standards in performing audit services.

To mitigate audit failures, auditors need to make accurate judgments throughout the entire audit process. Vincent & Osesoga (2020) state that an auditor is considered to have accurate judgment if they can identify fraudulent actions committed by the client. In addition, the auditor can also evaluate whether sufficient and appropriate audit evidence has been obtained. Furthermore, the auditor must be able to make appropriate decisions regarding material matters, conclude findings from the evidence obtained, and disclose material misstatements in the published audited financial statements.

There are various factors that influence audit judgment. According to Bonner and Sprinkle (2002) (in Septiaji & Hasymi, 2021), there are three groups of factors affecting performance quality: individual, task, and environmental. Individual factors include education, experience, gender, self-efficacy, and others. Task factors generally encompass task complexity, whereas environmental factors may include time budget pressure, obedience pressure, and other factors. However, in this study, the factors examined are limited to self-efficacy and obedience pressure due to inconsistent results of prior studies regarding their influence on audit judgment.

According to Bandura (1986) (in Septiaji & Hasymi, 2021), individuals need to activate cognitive mechanisms to achieve the desired level of performance. These cognitive mechanisms are influenced by an individual's belief in their capability to complete a given task, known as self-efficacy. This belief is a fundamental component of social cognitive theory. When applied in the context of performance, such as auditing, it can be stated that an auditor's performance is influenced by the level of self-efficacy they possess.

Attribution theory, developed by Fritz Heider (1958), states that a person's behavior is determined by a combination of internal forces, such as knowledge, ability, and effort, and external forces, such as luck, job difficulty, environment, and opportunity (Sososutiksno & Gaspersz, 2023). Attribution theory is one of the theories underlying behavioral accounting. The concept of this theory focuses on how individuals explain the causes of behavior in themselves or others. Attribution theory can be used to explain the formation of audit judgment, performance evaluation, and auditor behavior in decision-making.

Jamilah et al. (2007) (as cited in Wirjono & Fridata, 2023) state that audit judgment is the auditor's policy in determining the audit opinion, which includes forming ideas, opinions, or estimates regarding an object, event, condition, or other circumstances. Audit judgment represents the considerations that influence evidence documentation and the auditor's final opinion. Judgment essentially depends on the auditor's capacity and the quality derived from gathering facts that support the audit process. The collection of these facts requires data analysis of the evidence that substantiates statements made during the audit process (Darmayanti et al., 2022).

Self-efficacy is a concept originating from social cognitive theory developed by Albert Bandura. It refers to an internal motivation related to one's belief in their ability to organize and execute actions required to achieve desired performance levels and persist in the face of difficulties (Mohd Sanusi et al., 2018, as cited in Rumondang et al., 2022). When individuals have confidence in anticipating the outcomes of the tasks they perform, they believe in their ability to complete the tasks, which in turn helps shape the results they expect.

Auditors with high self-efficacy tend to provide better audit judgments compared to those with low self-efficacy. Based on social cognitive theory, auditors require cognitive capability in the form of self-efficacy to achieve the expected level of performance. Therefore, the higher an auditor's self-efficacy, the better the quality of audit judgment produced. Conversely, the lower an auditor's self-efficacy, the

poorer the audit judgment produced (Wahyuni & Widaryanti, 2023). This is consistent with the studies of Apriliani (2021), Darmayanti et al. (2022), Virlianda & Jaeni (2022), Rumondang et al. (2022), and Nirmala et al. (2023), which stated that self-efficacy has a positive effect on audit judgment.

Obedience pressure is the pressure experienced by an individual when receiving direct orders from another person (Brehm & Kassin, 1990; Lord & DeZoort, 2001, as cited in Cahya & Mukiwihando, 2020). According to Milgram (1974), individuals who are perceived as capable of exerting obedience pressure are those who hold authority within a hierarchy. This aligns with obedience theory, which states that individuals with power can influence others through legitimate authority within an organizational structure. Authority represents a form of legitimate power, which provides the basis for influencing others.

When auditors receive instructions to engage in deviant behavior, this will influence their judgments. Based on attribution theory, an auditor's decision-making or audit judgment is influenced by external factors such as obedience pressure. The greater the pressure faced, the less accurate the audit judgment, because only a few auditors are willing to risk losing clients or being dismissed for opposing the client's wishes and superiors' instructions that do not comply with professional standards (Vincent & Osesoga, 2020). This is consistent with the studies of Septiaji & Hasymi (2021), Aida (2021), Virlianda & Jaeni (2022), and Wahyuni & Widaryanti (2023), which stated that obedience pressure has a negative effect on audit judgment.

Task complexity refers to an individual's perception of the difficulty of a task, which arises from limitations in capacity, memory, and the ability to address problems faced by decision-makers (Virlianda & Jaeni, 2022). Task complexity is often identified as synonymous with difficult tasks and intricate task structures that require high levels of attention and mental processing to determine the necessary task specifications (Chung & Monroe, 2019, as cited in Eny & Mappanyukki, 2020). The audit process frequently involves tasks with a high level of complexity, where auditors are confronted with various interconnected and demanding audit activities. The level of audit complexity is based on the individual's perception of the difficulty of these audit tasks.

According to Prayudatama (2024), when task complexity is high, the influence of self-efficacy on audit judgment performance tends to decrease. This indicates that high self-efficacy contributes to better audit judgment performance under conditions of low task complexity, but does not have the same effect in highly complex tasks. This is supported by the study of Virlianda & Jaeni (2022), which found that task complexity can moderate the influence between self-efficacy on audit judgment.

According to Virlianda & Jaeni (2022), task complexity and pressure to comply with instructions from superiors and clients will affect auditors' capacity to innovate, which is essential to producing more accurate judgments. This is supported by the study of Wahyuni & Widaryanti (2023), which found that task complexity can moderate the influence of obedience pressure on audit judgment.

Based on the theoretical review that has been explained previously, the hypotheses proposed in this study are as follows:

H₁: Self-efficacy has a positive and significant effect on audit judgment.

H₂: Obedience pressure has a negative and significant effect on audit judgment.

H₃: Task complexity moderates the effect of self-efficacy on audit judgment.

H₄: Task complexity moderates the effect of obedience pressure on audit judgment.

Based on the framework and hypotheses presented, the conceptual framework in this study is illustrated as follows:

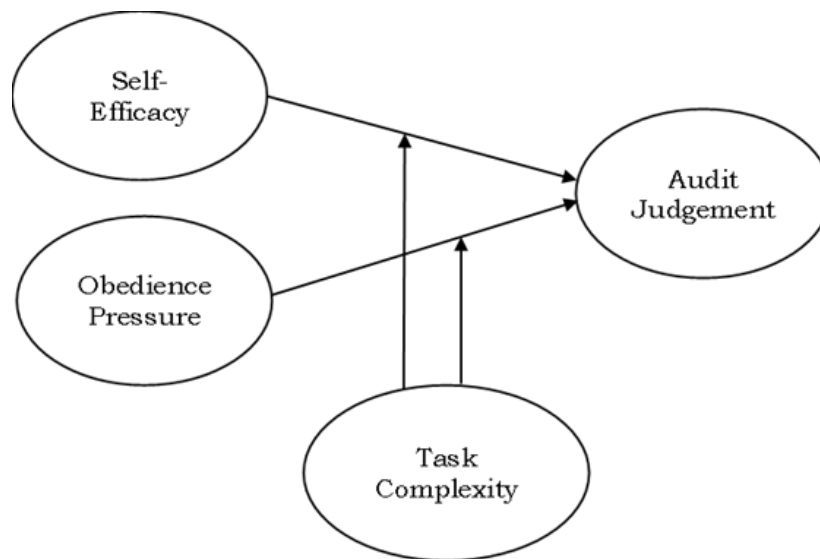


Figure 1. Conceptual Framework

Research Methods

This study applies a quantitative method with a causal research design to test the hypotheses regarding the influence of one or more independent variables on a dependent variable. The population of this study consists of all auditors working at public accounting firms in South Jakarta that were registered with the Indonesian Institute of Public Accountants (IAPI) in 2024. Based on the list, there were 112 public accounting firms in South Jakarta with a total of 424 public accountants. The sampling technique used in this study is non-probability sampling. To determine the sample size, the Slovin formula was used, resulting in a minimum of 81 respondents required to represent the population. Using the Slovin formula, the sample size is calculated as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description:

n = Sample size

N = Population size

e = Margin of error (10%)

Thus,

$$\begin{aligned} n &= \frac{424}{1 + (424 \times 0,1^2)} \\ &= 80,916 \approx 81 \end{aligned}$$

The data collection technique used was a survey by distributing questionnaires directly to the respondents. The data analysis was conducted using descriptive statistical analysis, with hypothesis testing performed through multiple linear regression and moderated regression analysis. Prior to these tests, data quality testing and classical assumption testing were carried out. The software that will be used to help process the collected data is Statistical Package for Social Science (SPSS) version 25.

Results and Discussion

Following the data collection process that has been carried out, it is known that a total of 136 questionnaires were distributed to 26 public accounting firms, and 118 questionnaires were returned. The questionnaires that were not returned were due to several auditors who met the requirements to fill out the questionnaires being assigned outside the office. From the total returned questionnaires, there were several questionnaires that could not be processed further because the respondent profile data was incomplete. Thus, the details of the questionnaires that could be processed are as follows:

Table 1. Processable Questionnaires

Description	Total
Distributed Questionnaires	136
Unreturned Questionnaires	(18)
Incomplete Data Questionnaires	(10)
Processable Questionnaires	108

Source: Data processed by the researcher (2025)

Respondent Profile Description

Table 2. Respondent Profile

Category	Total	Percentage
Gender		
Male	46	43%
Female	62	57%
Age		
< 25 Years	45	42%
25 – 30 Years	44	41%
31 – 40 Years	14	13%
> 40 Years	5	4%
Education Level		
Diploma (D3)	10	9%
Bachelor (S1)	92	85%
Master (S2)	4	4%
Others	2	2%
Position Level in Public Accounting Firm		
Junior Auditor	63	58%
Senior Auditor	35	32%
Supervisor	4	4%
Manager	4	4%
Partner	2	2%
Years of Work in Public Accounting Firm		
1 Year	29	27%
1 – 5 Years	58	54%
> 5 Years	21	19%

Source: Data processed by the researcher (2025)

Table 2 shows that out of 108 respondents, 46 (43%) were male and 62 (57%) were female. From these results, it can be concluded that more female respondents participated in this study. Based on age, 45 respondents (42%) were auditors <25 years old, 44 respondents (41%) were between 25 and 30 years old, 14 respondents (13%) were between 31 and 40 years old, and 5 respondents (4%) were >40 years old. This shows that most respondents were in the age range of <25–30 years. Regarding

education level, 10 respondents (9%) held a Diploma (D3), 92 respondents (85%) had a Bachelor's degree (S1), 4 respondents (4%) had a Master's degree (S2), and 2 respondents (2%) had other qualifications. Based on the data, the majority of respondents had a Bachelor's degree background. In terms of job position, most respondents were Junior Auditors (63 respondents or 58% of the total). Senior Auditors numbered 35 (32%), while Supervisors and Managers each totaled 4 (4%), and Partners accounted for 2 (2%). Regarding work experience, 29 respondents (27%) had 1 year of experience, 58 respondents (54%) had 1–5 years, and 21 respondents (19%) had more than 5 years. This indicates that most respondents had more than one year of experience working in public accounting firms.

Descriptive Statistical Analysis

Table 3. Results of Descriptive Statistical Analysis

Variable	N	Min.	Max.	Mean	Std. Deviation
Self-Efficacy (X1)	108	18	30	25.89	2.971
Obedience Pressure (X2)	108	14	45	28.19	5.715
Audit Judgment (Y)	108	20	30	25.49	2.366
Task Complexity (M)	108	20	40	28.86	4.077

Source: Data processed using SPSS 25 (2025)

Based on Table 3, the self-efficacy variable (X1) has a minimum value of 18 and a maximum value of 30, with a mean of 25.89 and a standard deviation of 2.971. The obedience pressure variable (X2) has a minimum value of 14 and a maximum value of 45, with a mean of 28.19 and a standard deviation of 5.715. The audit judgment variable (Y) has a minimum value of 20 and a maximum value of 30, with a mean of 25.49 and a standard deviation of 2.366. Meanwhile, the task complexity variable (M) has a minimum value of 20 and a maximum value of 40, with a mean of 28.86 and a standard deviation of 4.077. Since the standard deviation values of all variables are smaller than the mean values, it indicates that the data distribution is not far from the average value. Therefore, the mean values can represent the entire data well.

Validity Test

Table 4. Validity Test Results

Item Statement	Pearson Correlation	Sig. (2-tailed)	Description
Self-Efficacy (X1)			
X1.1	0,863	0,000	Valid
X1.2	0,891	0,000	Valid
X1.3	0,866	0,000	Valid
X1.4	0,799	0,000	Valid
X1.5	0,879	0,000	Valid
X1.6	0,857	0,000	Valid
Obedience Pressure (X2)			
X2.1	0,601	0,000	Valid
X2.2	0,757	0,000	Valid
X2.3	0,390	0,000	Valid
X2.4	0,734	0,000	Valid
X2.5	0,756	0,000	Valid
X2.6	0,377	0,000	Valid
X2.7	0,373	0,000	Valid
X2.8	0,521	0,000	Valid
X2.9	0,678	0,000	Valid

Audit Judgment (Y)			
Y.1	0,767	0,000	Valid
Y.2	0,764	0,000	Valid
Y.3	0,761	0,000	Valid
Y.4	0,681	0,000	Valid
Y.5	0,644	0,000	Valid
Y.6	0,607	0,000	Valid
Task Complexity (M)			
M.1	0,487	0,000	Valid
M.2	0,741	0,000	Valid
M.3	0,482	0,000	Valid
M.4	0,770	0,000	Valid
M.5	0,568	0,000	Valid
M.6	0,671	0,000	Valid
M.7	0,463	0,000	Valid
M.8	0,505	0,000	Valid

Source: Data processed using SPSS 25 (2025)

The validity test was measured by comparing the Pearson correlation (calculated r-value) with the r-table. The r-table value in this study is 0.1891, obtained from the degree of freedom (df) = n-2, where n represents the number of respondents with a significance level (α) = 0.05. Table 4 shows that all items used to measure the variables of self-efficacy (X1), obedience pressure (X2), audit judgment (Y), and task complexity (M) are declared valid. Based on this test, the calculated r-value for all items is greater than 0.1891, with a significance value less than 0.05.

Reliability Test

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Description
Self-Efficacy (X1)	0.928	Reliable
Obedience Pressure (X2)	0.761	Reliable
Audit Judgment (Y)	0.792	Reliable
Task Complexity (M)	0.737	Reliable

Source: Data processed using SPSS 25 (2025)

Table 5 shows that the variables self-efficacy (X1), obedience pressure (X2), audit judgment (Y), and task complexity (M) can be declared reliable because the Cronbach's Alpha values for all variables are greater than 0.70.

Normality Test

Table 6. Kolmogorv-Smirnov Test Results

	Unstandardized Residual
N	108
Asymp. Sig. (2-tailed)	0.003
Monte Carlo Sig. (2-tailed)	0.137

Source: Data processed using SPSS 25 (2025)

Based on Table 6, the Monte Carlo Sig. value obtained from the Kolmogorov-Smirnov test is 0.137. This result indicates that the data used in this study are normally distributed, as the significance value is greater than 0.05. Therefore, the data are considered appropriate for further analysis.

Multicollinearity Test

Table 7. Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF
Self-Efficacy (X1)	0.932	1.072
Obedience Pressure (X2)	0.601	1.664
Task Complexity (M)	0.569	1.757

Source: Data processed using SPSS 25 (2025)

Table 7 shows that all independent variables in this study are declared to have no symptoms of multicollinearity, which means that there is no correlation among the independent variables. Based on the test, the tolerance value > 0.10 and the VIF value < 10 for the variables self-efficacy (X1), obedience pressure (X2), and task complexity (M).

Multiple Linear Regression Analysis

Table 8. Results of Multiple Regression Analysis

	B	t	Sig.
Self-Efficacy (X1)	0.342	4.883	0.000
Obedience Pressure (X2)	0.032	0.881	0.381

Source: Data processed using SPSS 25 (2025)

Based on Table 8, the self-efficacy variable (X1) has a t-value of 4.883, which is greater than 1.98282 with a significance of $0.000 < 0.05$ and a positive regression coefficient of 0.342. These results indicate that self-efficacy has a positive and significant effect on audit judgment. Furthermore, the obedience pressure variable (X2) has a t-value of 0.881, which is smaller than 1.98282 with a significance of $0.381 > 0.05$ and a positive regression coefficient of 0.032. These results indicate that obedience pressure does not have a significant effect on audit judgment.

Moderated Regression Analysis

Table 9. Results of Moderated Regression Analysis

	B	Sig.
Self-Efficacy*Task Complexity	0.027	0.123
Obedience Pressure*Task Complexity	-0.006	0.513

Source: Data processed using SPSS 25 (2025)

Based on Table 9, the interaction between self-efficacy (X1) and task complexity (M) obtained a significance value of 0.123, which is greater than 0.05. This result indicates that task complexity does not moderate the influence of self-efficacy on audit judgment. Furthermore, the interaction between obedience pressure (X2) and task complexity (M) obtained a significance value of 0.513, which is also greater than 0.05. This result indicates that task complexity does not moderate the influence of obedience pressure on audit judgment.

Discussion**Influence of Self-Efficacy on Audit Judgment**

Based on the research results described previously, the self-efficacy variable has a positive and significant effect on audit judgment. Therefore, it can be concluded that hypothesis one (H1) is accepted. This indicates that the higher the level of self-efficacy possessed by an auditor, the better the quality of audit judgment produced. This study's findings related to social cognitive theory, which states that auditors need to activate cognitive capabilities influenced by individual beliefs to achieve the expected level of performance, which belief is known as self-efficacy. Auditors with high self-efficacy in carrying out their duties tend to be confident and able to motivate

themselves, resulting in optimal work output.

This research finding is in line with studies conducted by Septiaji & Hasymi (2021), Apriliani (2021), Nirmala et al. (2023), Gifari et al. (2023), and Prayudatama (2024), who demonstrated that self-efficacy has a positive and significant influence on audit judgment. However, this finding contradicts research by Zelamewani & Suputra (2021), Andry et al. (2022), and Wahyuni & Widaryanti (2023), who stated that self-efficacy does not affect audit judgment.

Influence of Obedience Pressure on Audit Judgment

Based on the research results described previously, the obedience pressure variable does not have a significant effect on audit judgment. Therefore, it can be concluded that hypothesis two (H2) is rejected. This indicates that if an auditor receives pressure from superiors or clients to carry out orders that contradict professional ethics, it does not affect the audit judgment produced.

This study's findings related to attribution theory, which explains that the decision-making process or audit judgment of an auditor is influenced by external factors such as obedience pressure. The higher the pressure faced by an auditor to behave unethically, the worse the audit judgment produced. This explains that obedience pressure should negatively affect audit judgment. However, the findings of this study indicate that obedience pressure does not affect audit judgment. This condition may occur when auditors do not follow instructions from superiors or clients to behave unethically, so the pressure does not influence their ability to produce sound audit judgments. In other words, auditors are still able to produce good audit judgments even under high pressure from superiors or clients.

This research finding is in line with studies conducted by Darmayanti et al. (2022), Rumondang et al. (2022), Sososutiksno & Gaspersz (2023), and Wirjono & Fridata (2023), who demonstrated that obedience pressure does not significantly influence audit judgment. However, this finding contradicts research by Septiaji & Hasymi (2021), Aida (2021), Virlianda & Jaeni (2022), and Wahyuni & Widaryanti (2023), who stated that obedience pressure influences audit judgment.

Task Complexity as a Moderator in the Influence of Self-Efficacy on Audit Judgment

Based on the research results described previously, task complexity does not moderate the influence of self-efficacy on audit judgment. Therefore, it can be concluded that hypothesis three (H3) is rejected. This indicates that the higher complexity of tasks faced by an auditor does not strengthen or weaken the influence of self-efficacy on the resulting audit judgment.

This study's findings related to attribution theory, which states that the decision-making process or audit judgment of an auditor is influenced by internal factors such as self-efficacy and external factors such as task complexity. Auditors are often faced with complex tasks that require a high level of self-efficacy to produce quality audit judgments. When task complexity is high, the positive influence of self-efficacy on audit judgment tends to weaken. However, the findings of this study show that task complexity does not weaken the influence of self-efficacy on audit judgment. This condition may occur because an auditor's self-confidence in carrying out their duties may not be affected by the difficulty level or complexity of the tasks faced. In other words, auditors with high self-efficacy will still produce good audit judgments, regardless of the level of task complexity.

This research finding is in line with studies conducted by Wahyuni & Widaryanti (2023) and Prayudatama (2024), who demonstrated that task complexity does not moderate the influence of self-efficacy on audit judgment. However, this finding contradicts research by Virlianda & Jaeni (2022), who stated that task complexity can moderate the influence of self-efficacy on audit judgment.

Task Complexity as a Moderator in the Influence of Obedience Pressure on Audit Judgment

Based on the research results described previously, task complexity does not moderate the influence of obedience pressure on audit judgment. Therefore, it can be concluded that hypothesis four (H4) is rejected. This indicates that the higher task complexity faced by an auditor does not strengthen or weaken the influence of obedience pressure on the resulting audit judgment.

This study's findings related to attribution theory, which states that the decision-making process or audit judgment of an auditor is influenced by various external factors such as obedience pressure and task complexity. When confronted with highly complex tasks alongside pressure from superiors or clients, auditors may experience difficulties that reduce the quality of their audit judgments. When task complexity is high, the negative influence of obedience pressure on audit judgment tends to strengthen. However, the findings of this study show that task complexity does not strengthen the influence of obedience pressure on audit judgment. This condition may occur because auditors may not experience difficulties during the audit process, even when facing complex tasks and pressure from superiors or clients. In other words, auditors under pressure will still produce good audit judgments, even when confronted with various complex tasks.

This research finding is in line with studies conducted by Virlianda & Jaeni (2022) and Fitriana et al. (2023), who demonstrated that task complexity does not moderate the influence of obedience pressure on audit judgment. However, this finding contradicts research by Wahyuni & Widaryanti (2023), who stated that task complexity can moderate the influence of obedience pressure on audit judgment.

Conclusions and Recommendations

Based on this study results, it can be concluded that self-efficacy has a positive and significant effect on audit judgment, meaning that the higher the level of self-efficacy possessed by auditors, the better the quality of audit judgment they produce. Obedience pressure does not affect audit judgment, meaning that if an auditor receives pressure from superiors or clients to behave inappropriately during the audit process, it does not affect the resulting audit judgment. Furthermore, task complexity does not moderate the influence of self-efficacy and obedience pressure on audit judgment, which means that the more complex the tasks faced by auditors, the complexity does not strengthen nor weaken the influence of self-efficacy and obedience pressure on audit judgment.

This study has several limitations that should be acknowledged. These include the limited geographic scope of the research and the timing of the questionnaire distribution, which occurred close to the peak season and may have affected respondents' focus when completing the survey. There is also the possibility that the questionnaire responses do not fully reflect actual conditions in the field. In addition, out of the four proposed hypotheses, only one was supported.

Considering the limitations of this study, future researchers are expected to expand the scope of research areas and increase the number of respondents to ensure more valid and broadly generalizable results. In addition, data collection should be conducted outside the peak season, allowing auditors more time to complete the questionnaire and provide more objective answers. Future researchers are also recommended to develop the research model by adding other independent or moderating variables so that the research will be more relevant to the dynamics of current audit practices.

Public accounting firms are expected to create a supportive work environment with minimal pressure. Meanwhile, auditors are also expected to continuously enhance their self-efficacy and maintain professional responsibility when facing external pressures and complex tasks. The government and professional associations such as the Indonesian Institute of Certified Public Accountants (IAPI) are expected to strengthen regulations that support auditor independence and prevent interventions that could affect audit judgment. At the same time, the management of audited entities is advised to establish a work system based on integrity without putting pressure on auditors, so that audit results remain objective and the quality of financial statements is maintained.

References

- Aida, N. (2021). Work Experience, Obedience Pressure, and Task Complexity on Audit Judgment. *Golden Ratio of Auditing Research*, 1(2), 61–69. <https://doi.org/10.52970/grar.v1i2.51>
- Andry, A., Haliah, H., Kusumawati, A., & Usman, A. (2022). Audit Judgement Performance: Self-Efficacy dan Kompleksitas Tugas sebagai Antecedent. *Tangible Journal*, 7(1), 48–54. <https://doi.org/10.53654/tangible.v7i1.249>
- Apriliani, L. risa. (2021). Pengaruh Kompetensi Auditor, Self-Efficacy, Senioritas Auditor, dan Kompleksitas Tugas terhadap Audit Judgment. *Hita Akuntansi dan Keuangan*, 2(4), 283–296. <https://doi.org/10.32795/hak.v2i4.2017>
- Arianti, B. F. (2021). Company Size, Financial Distress, and Audit Complexity Against Audit Report Lag. *Gorontalo Accounting Journal*, 4(1), 41–56.
- Cahya, G. A. E., & Mukiwihando, R. (2020). The Effect of Goal Orientation, Self-Efficacy, Obedience Pressure, and Task Complexity on Audit Judgment at Inspectorate General of The Ministry of Finance. *Jurnal Manajemen Keuangan Publik*, 4(1), 57–71. <https://doi.org/10.31092/jmkip.v4i1.807>
- Darmayanti, N., Anggraeni, R. N., Suhardiyah, M., & Suharsono, J. (2022). The Effect of Self-Efficacy, Goal Orientation, and Obedience Pressure on Audit Judgment. *FINANCIAL: Jurnal Akuntansi*, 8(1), 27–39. <https://doi.org/10.37403/financial.v8i1.361>
- Eny, N., & Mappanyukki, R. (2020). Moderating Role of Audit Fees on the Effect of Task Complexity and Independence towards Audit Judgment. *Journal of Economics, Business, & Accountancy Ventura*, 23(2), 194–204. <https://doi.org/10.14414/jebav.v23i2.2326>
- Fathonah, S., Sari, I., & Mubarakah, S. (2024). Pengaruh Fee Audit, Pergantian Auditor, dan Ukuran Perusahaan terhadap Audit Delay. *Gorontalo Accounting Journal*, 7(1), 136–143. <https://doi.org/10.32662/gaj.v7i1.3436>
- Fitriana, J., Gurendrawati, E., & Utamingtyas, T. H. (2023). The Effect of Independence, Self-Efficacy, and Obedience Pressure on Audit Judgement with Task Complexity as Moderating Variable. *Jurnal Wahana Akuntansi*, 18(1), 1–16. <https://doi.org/10.21009/wahana.18.011>
- Gifari, A., Su'un, M., & Bakri, A. A. (2023). Pengaruh Gender, Self-Efficacy, dan Kompleksitas Tugas terhadap Audit Judgment pada KAP di Makassar. *Innovative: Journal of Social Science Research*, 3(4), 2216–2227.
- Kementerian Koordinator Bidang Perekonomian RI. (2024, February 29). *Pemerintah Optimis Indonesia Tumbuh Solid di 2024 dan Lebih Baik Lagi di 2025*. <https://www.ekon.go.id/publikasi/detail/5653/pemerintah-optimis-indonesia-tumbuh-solid-di-2024-dan-lebih-baik-lagi-di-2025>
- Kusumawaty, M., & Krisnahari, K. (2022). Tekanan Ketaatan dan Pengalaman Auditor terhadap Audit Judgment. *Balance: Jurnal Akuntansi Dan Bisnis*, 7(2), 146. <https://doi.org/10.32502/jab.v7i2.5383>

- Nirmala, N. P. A. A., Ekayani, N. N. S., & Miati, N. L. P. M. (2023). Pengaruh Self-Efficacy, Tekanan Ketaatan, Kompleksitas Tugas, dan Pengalaman Auditor terhadap Audit Judgment. *Jurnal Riset Akuntansi Warmadewa*, 4(1), 57–62. <https://doi.org/10.22225/jraw.4.1.7623.57-62>
- Otoritas Jasa Keuangan. (2024, February 13). *Sanksi Administratif Berupa Pembekuan Pendaftaran KAP Anderson dan Rekan*. <https://ojk.go.id/id/berita-dan-kegiatan/pengumuman/Pages/Sanksi-Administratif-Berupa-Pembekuan-Pendaftaran-KAP-Anderson-dan-Rekan.aspx>
- Prayudatama, H. B. (2024). Self-Efficacy, Independensi, Kompleksitas Tugas, dan Perannya pada Audit Judgment. *Jati: Jurnal Akuntansi Terapan Indonesia*, 7(1), 16–33. <https://doi.org/10.18196/jati.v7i1.21501>
- Rumondang, S., Zakaria, A., & Noviarini, D. (2022). Analisis Pengaruh Self-Efficacy, Pengetahuan Auditor dalam Mendeteksi Kekeliruan, dan Tekanan Ketaatan terhadap Audit Judgment. *Jurnal Akuntansi, Perpajakan dan Auditing*, 3(2), 402–420. <https://doi.org/10.21009/japa.0302.09>
- Septiaji, B. C., & Hasymi, M. (2021). Gender, Self-Efficacy, Tekanan Ketaatan, Kompleksitas Tugas, dan Pengalaman Auditor terhadap Audit Judgment. *Balance: Jurnal Akuntansi Dan Bisnis*, 6(1), 55–68.
- Sososutiksno, C., & Gaspersz, A. R. (2023). Pengaruh Tekanan Ketaatan, Pengetahuan Audit, dan Self-Efficacy terhadap Audit Judgment. *Jurnal Ilmiah Raflesia Akuntansi*, 9(2), 136–147. <https://doi.org/10.53494/jira.v9i2.289>
- Tibe, H., & Dewi, N. N. S. R. T. (2020). Pengaruh Kompleksitas Tugas, Pengalaman Auditor, Skeptisme, dan Tekanan Anggaran Waktu terhadap Audit Judgment. *Journal Research Accounting*, 1(1), 45–62. <https://doi.org/10.51713/jarac.v1i1.4>
- Vincent, N., & Osesoga, M. S. (2020). Pengaruh Pengalaman Auditor, Keahlian Auditor, Independensi, Tekanan Ketaatan, dan Kompleksitas Tugas terhadap Audit Judgment. *Ultimaccounting: Jurnal Ilmu Akuntansi*, 11(1), 58–80. <https://doi.org/10.31937/akuntansi.v11i1.1226>
- Virlianda, O., & Jaeni. (2022). Peran Kompleksitas Tugas sebagai Pemoderasi dalam Menentukan Faktor yang Mempengaruhi Audit Judgment. *Kompak: Jurnal Ilmiah Komputerasi Akuntansi*, 15(2), 391–402. <https://doi.org/10.51903/kompak.v15i2.806>
- Wahyuni, A., & Widaryanti. (2023). Pengaruh Tekanan Ketaatan, Self-Efficacy terhadap Audit Judgment dengan Variabel Kompleksitas Tugas Sebagai Pemoderasi. *Jurnal Ilmiah Aset*, 25(2), 113–119.
- Wirjono, E. R., & Fridata, V. F. (2023). The Impact of Compliance Pressure, Task Complexity, and Auditor Expertise on Audit Judgment. *KINERJA*, 27(2), 248–264. <https://doi.org/10.24002/kinerja.v27i2.7454>
- Zelamewani, N. K. R., & Suputra, I. D. G. D. (2021). The Effect of Obedience Pressure, Self-Efficacy, and Complexity Task on Audit Judgment. *American Journal of Humanities and Social Sciences Research (AJHSSR)*, 5(1), 189–196.