THE INFLUENCE OF EXPERIENCE, SELF EFFICACY, AND OBEDIENCE PRESSURE ON AUDIT JUDGMENT WITH TASK COMPLEXITY AS MODERATORS (EMPIRICAL STUDY AT ACCOUNTANT PUBLIC FIRM IN PEKANBARU AND MEDAN)

ABSTRACT

Audit Judgment is the auditor's personal judgment or opinion in responding to information that influences audit material documentation and decision making on the auditor's opinion on the entity's financial statements. This study aims to examine the influence of experience, self-efficacy, and obedience pressure on audit judgment, with task complexity as a moderating variable. The research was conducted on public accounting firms in Pekanbaru and Medan, using a sample of 67 respondents selected through convenience sampling. The researchers distributed questionnaires directly to the participants. The findings reveal that experience and obedience pressure significantly affect audit judgment, while self-efficacy does not. Furthermore, task complexity successfully moderates the relationships by weakening the effect of experience, self-efficacy, and obedience pressure on audit judgment.
Keywords: Audit Judgement; Experience; Self Efficacy; Obedience Pressure; Task Complexity.

INTRODUCTION

The auditor plans the audit engagement as best as possible to obtain the correct evidence for each situation encountered and to establish an effective audit cost. To minimize legal liability and protect its reputation, a certified public accountant must obtain the appropriate audit certificate. In addition, audit cost-effectiveness is also important.

Audit planning involves developing an overall strategy for the possible implementation and scope of the inspection. The type, scope, and timing of planning will vary depending on the size and complexity of the customer entity, the expertise of the customer entity, and the customer's understanding of the business. When planning the audit to be carried out, the auditor must think about the type, scope space, and time of the activities to be held and establish a written audit program for each audit. The audit process should include detailed audit procedures that the auditor considers mandatory to achieve the desired audit objectives. The form and details of the inspection program will vary according to the circumstances. When improving an audit program, the auditor must be guided by his or her own assessment and audit planning process. Changes in circumstances during an audit may cause changes in the audit procedures that have been planned (Hery, 2013:191).

Considerations made by auditors are often called audit judgments. Audit Judgment is a guideline used by auditors to express ideas about audit results and refers to the preparation of thoughts, ideas, or assessments of a post related to financial statements (Jamilah, et.al., 2007). Audit considerations are necessary when dealing with uncertainty and limited data reporting. In this case, the auditor must be able to produce conjectures that can be used in compiling and evaluating estimates. Audit consideration is

needed because the audit carried out is incomplete and does not take into account all the available evidence. In this case, the evidence is then used to make a statement about the company's financial information that has been audited. In this case, the audit opinion indirectly determines the results and value of the audit. Conduct audits and be able to provide evidence of the auditor's performance in carrying out their duties (Yowanda, 2019). According to (Jamilah, 2007) states that the auditor carries out an audit opinion on the annual financial statements. The auditor examines and then determines the audit information that will be used because the audit process of the company's financial statements is not carried out on the basis of all available evidence. Until an opinion is submitted, an auditor will continue to use his jugdment. When the audit judgment produced is not correct, the opinion produced by the auditor is not of good quality. When the opinions produced are not of good quality, it will have an impact on financial report users in decision-making. The case that occurred at the Sitepu Ordinary KAP in Medan in April 2018 for committing several violations, namely that the KAP had not checked the initial balance at the company PT. Jui Shin Indonesia, and not obtaining the appropriate audit certificate, is also acceptable to trust the generality of the balance of the sales account, receivables, expenses, fixed assets, inventory and cost of goods sold of the company of PT Jui Shin Indonesia. The number of these cases certainly makes the public increasingly question whether the considerations and opinions issued by the auditor are reasonable? Is what the auditor did right?.

Abdolmohammadi and Wright on Tielman (1987) stated that there is a difference in judgment made by more experienced and inexperienced auditors. From his experience, one can reflect on his past mistakes. And from the experience itself, the auditor can train himself and know how to make the right judgment. According to social cognitive theory, beliefs about self-efficacy influence a person's behavior when performing the tasks they are about to perform. Self-efficacy does not only refer to a person's ability, but an assessor's assessment of what the examinee can achieve with a person's ability and strength. In this case, if the auditor is in demand to comply with the client's deviant wishes, then of course the auditor feels uncomfortable conducting the examination, which leads to improper judgment or reasoning. However, if the examiner has good experience and has been working for a long time, this will not happen even if he is under pressure or has worked on complex tasks.

Task complexity is an auditor's own opinion about the difficulty of a task, which is associated with skills and memory as well as the ability to solve problems. The high level of complexity undermines the success of the task performed. Even a very independent examiner can perform a difficult task poorly. Even an accountant with a lot of experience does not necessarily master difficult tasks easily. The high difficulty of the task and the unclear structure of the task faced by the examinee can therefore lead to the complexity of the task which affects experience, self efficacy, and obedience pressure.

Several factors affect the auditor's consideration. One of the factors that affect the auditor's consideration is experience. According to Yowanda et al. (2019) Audit experience means the auditor's experience in auditing various tasks, how long the auditor has been in his job and can expand his knowledge of error

detection. Because auditors have experienced many different tasks and how long they have been working, it can affect the auditor in determining his audit judgment. The research of Sumanto et al., (2019) shows that the experience of auditors in terms of the length of working hours, the number of engagements and the number of audited companies has a positive effect on audit judgment. Yowanda et al.,. (2019) and (Komalasari 2019.) show that there is a positive influence between experience and auditor assessment. Long audit experience can help an auditor perform tasks that generally follow the same pattern.

In addition to the experience factor, there is also a fact of self-efficacy, namely according to (Suwandi, 2015), self-efficacy is a belief that arises because of being motivated or believing that an individual can perform or handle his or her duties at a certain level, with a high level of trust and work morale, affecting the reliability of the audit judgments they make. Because the self-efficacy of individuals reflects, evaluates, and combines their abilities before making a choice (Trestyowati & Sarah Yunita, 2019). That way the person is confident in making decisions. For example, if there is an error in decision-making, the opinion given will be fatal. The self-efficacy consists of confidence in the ability to achieve goals based on the indicators and examples of statements presented, namely the auditor concerned achieves his goals through preparation, besides that another indicator is the belief in the ability to master challenges based on the example of a statement that the auditor can face audit challenges, and finally the indicator, namely confidence in the ability to complete tasks, exemplified by the statement that the auditor has confidence in the implementation and fulfillment of duties (Trestinowaty & Sarah Yunita, 2019). According to Yowanda et al. (2019) found that self-efficacy has a significant effect on audit judgment. According to a study by Andry et al. (2022), on the other hand, self-efficacy does not affect the effectiveness of auditors in providing audit opinions.

Related to Obedience Pressure, Praditaningrum, (2012) shows that auditors are often under pressure to work, either from supervisors or clients. Auditors must follow and observe professional standards when conducting audits. The atmosphere of conflict often makes the auditor a dilemma, as the auditor strives to be professional and independent, but at the same time must follow the instructions of the supervisor or the audited entity. Therefore, the auditor's opinion can be determined by various compliance pressures, including pressure from professional standards, pressure from inspectors, and pressure from customers. According to research by Agustin et al. (2016), performance pressure has a positive effect on audit considerations. Accountants will comply with the regulations when acting under pressure from supervisors and clients and deviating from professional standards. According to research by Pertiwi & Budiartha Ketut (2017), the pressure of obedience has a negative effect on audit judgment. The more compliance pressure the auditor puts on you, the less accurate the assessment will be.

These three factors both directly and indirectly affect the auditor's consideration. Then auditors always have many different and related tasks. In addition, there are other factors that can affect the strengths or weaknesses of experience, self-efficacy, and obedience pressure when assessing assessments, namely the complexity of the task. Task complexity is an unstructured, confusing and difficult task. Task complexity

is an individual's perception of the difficulty of the task due to the limited ability of the auditor and the ability to integrate problems to carry out the audit process (Sanusi et al., 2007).

There are still differences between the results of previous research and the previous research that has been explained. Therefore, the researcher is interested in taking the variables of experience, self-efficacy and obedience pressure as free variables and task complexity as moderation variables to test the effect on audit judgment. The purpose and usefulness of this study is to test and find out how cognition and the influence of experience, self-efficacy and pressure of obedience affect audit judgment with task complexity as a moderation variable in auditors working in Public Accounting Firms in the Pekanbaru and Medan areas.

METHOD, DATA, AND ANALYSIS

The population that will be the object of this study is all auditors who work at Public Accounting Firms located in Pekanbaru and Medan. The sampling technique applied in this study is convinience sampling. The type of research used in this study is a type of data sourced from primary data. This study uses a questionnaire or questionnaire using a modified Likert scale from Likert 5. The variables of this study were measured by the weighting range of Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree.

Tabel 1. Operational Definition and Variable Measurement

Variabel	Definisi	Indikator	Skala
Audit Judgement (Y)	Audit judgement is defined as a personal perspective and consideration in responding to information related to the responsibilities and risks faced by the auditor in relation to the judgment he makes. Source: (Jamilah,2007).	1. Materiality level 2. Audit risk level 3. Survival of an entity (going concern)	Likertl
Auditor Experience (X1)	Experience is the experience possessed by an auditor in auditing an entity's financial statements. The more experienced an auditor is, the more capable he will be in producing better performance in complex task tasks, including in conducting audits. Source: (Murtadha, 2018)	1. Length of service 2. Numerous audit assignments	Likert
Self Efficacy (X2)	Self Efficacy is defined as a person's belief in their ability to produce a planned level of performance Source: (Lestari, 2015).	1. Confidence to be able to complete difficult tasks 2. Ability to achieve predetermined goals	Likert
Pressure of Obedience (X3)	Obedience pressure is defined as a condition in which an auditor is faced with a dilemma in the application of auditor professional standards. Source: (Jamilah, 2007).	1. Obey the client's wishes 2. Resist the client's wishes 3. Obey the boss's orders 4. Resist the boss's orders	Likeert
Task Complexity (Z)	Task complexity is the individual's perception of the difficulty of a task caused by limited capabilities and memory as well as the ability to integrate problems owned by a decision-maker Source: (Jamilah, 2007).	1. Task difficulty 2. Unstructured tasks 3. Irrelevant information	Likert

The method of analyzing this research data is using the help of the Statistical Product and Service Solution 25 computer program. After collecting the necessary data for the study, data analysis is carried out. The data analysis in this study is descriptive statistics, classical

assumption tests which include normality tests, multicollinearity tests, heteroscedasticity tests, multiple regression analysis, hypothesis tests consisting of partial tests (T test) and determination coefficient tests (R^2), as well as moderate regression analysis.

RESULT AND DISCUSSION

The descriptive analysis techniques used in this study are the mean, median, maximum, minimum, and standard deviation values of each variable. The following is a table of descriptive statistics of research variables.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Judgment	67	23	30	27.15	2.148
Auditor Experience	67	35	50	45.31	3.669
Self Efficacy	67	30	40	36.21	3.146
Obedience pressure	67	32	45	40.15	3.547
Task complexity	67	20	30	25.30	2.719
Valid N (listwise)	67				

Source: Primary Data processed, 2023

The data in Table 2 above can be seen that the Audit Judgment variable has a total of 67 data (N) with a minimum value of 23 and a maximum value of 30, while the mean value is 27.15 so that it produces a total standard deviation of 2,148. Experience The amount of data (N) 67 is variable, with a minimum value of 35 and a maximum value of 50, and an average value (mean) of 45.31; The standard deviation is 3.669. The Self Efficacy variable has a total of 67 data (N), with a minimum value of 30 and a maximum value of 40, as well as a mean value of 36.21 so that it produces a standard deviation of 3.146. The Obedience Pressure variable has a total of data (N) 67 with a minimum value of 32 and a maximum value of 45 with a mean value of 40.15, so the standard definition is 3.547. The Task Complexity variable has a total of data (N) 67 with a minimum value of 20 and a maximum value of 30 with a mean value of 25.30, so the standard definition is 2.719.

The reliability test was carried out to assess the consistency of the measuring tool in a questionnaire. To find out if the measuring tool is consistent in its measurements when repeated. A variable is said to be reliable if it gives a value of Cronbach's Alpha > 0.60.

Tabel 3. Reliability Test Results

Variabel	Cronbach's Alpha	Kesimpulan
Audit Judgment	0,762>0,60	Reliability
Auditor Experience	0,856>0,60	Reliability
Self Efficacy	0,840>0,60	Reliability
Obedience pressure	0,848>0,60	Reliability
Task complexity	0,839>0,60	Reliability

Classical Assumption Test

Normality Test

The test is performed to test whether or not the residual regression is normally distributed. A good regression equation model has normally distributed residuals. From Table 4, it can be seen that the number of test values of Kolmogorov Smirnov's sample is normally distributed because it has a significant value above 0.05, namely 0.200 with a total of 67 data.

Table 4. One Sample Kolmogrov Smirnov Test

One-Sample Kolmogorov-Sminrnov Test

		Unstandardized Residual
N		67
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.60412627
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.075
Test Statistic		.075
Asymp Sig. (2-tailed)		.200[c,d]

Heteroscedasticity Test

The heteroscedasticity test detects different residual variants across all data in the regression model. Heteroscedasticity should not exist in a good regression. Data is said to be heteroscedatic if the resulting error follows a certain pattern, such as the distribution of small to large, or large to small, or small to large errors and then reduced, or vice versa. From the scatter results of the plot below, it can be seen that the plot does not form a pattern or appears to be scattered, meaning that there are no symptoms of heteroscedasticity.
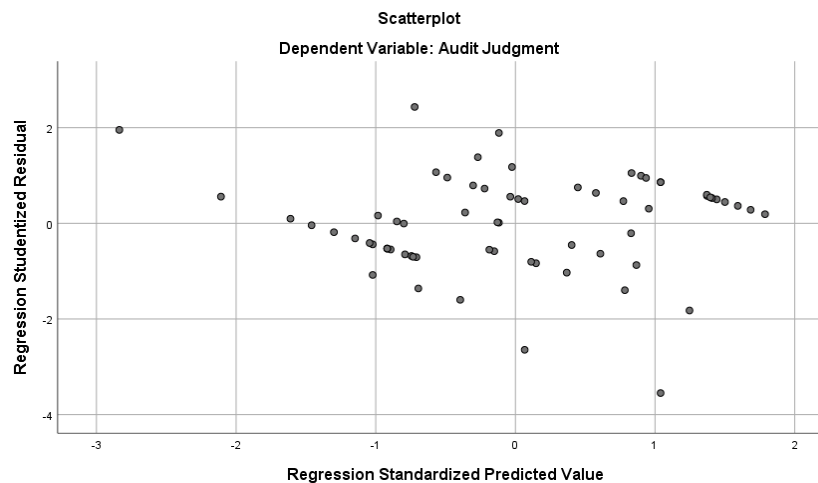

Figure 1. Scatterplot

Multicollinearity Test

Multicollinearity is a relationship between independent variables that is definite between independent variables. If all regression assumptions are met, the resulting model is considered to account for the influence between variables well.

Table 5. Multicollinearity Test

Model	Collinearisty Statistik	
	Tolerance	VIF

	0,861	1,161
Auditor Experience	0,861	1,161
Self Efficacy	0,943	1,061
Obedience pressure	0,827	1,209

Based on table 5 above, it can be seen that the tolerance value of the three variables is more than 0.10 when the VIF value is less than 10. It can be said that the data do not show multicollinearity between independent variables so that it is sufficient for further analysis

Multiple Linear Regression Analysis

This test is used to determine the influence or linear relationship between two or more independent variables and dependent variable.

Table 6. Multiple Linear Regression Test

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.928	3.395		3,513	0,001
	Auditor Experience	0,413	0,059	0,705	6,957	0,000
	Self Efficacy	0,050	0,066	0,073	0,749	0,457
	Obedience pressure	-0,132	0,063	-0,217	-2,102	0,040

Based on Table 6, it can be seen that the regression model equation produced is:
$$Y = \ + \beta 1 X1 + \beta 2 X2 + \beta 3 X3 + ei \qquad (1)$$
$$Y = 11.928 + \ 0.413X1 \ + \ 0.050X2 \ - 0.132X3 + ei$$

Table 7. Moderation Regression Analysis Model I

First equation

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.568	2.706		2.058	.044
	Auditor Experience	.394	.066	.607	5.950	.000
	Task complexity	.141	.085	.170	1.667	.100
	a.Dependent Variable: Audit Judgment					

Second equation

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-60.851	24.735		-2.460	.017
	Auditor Experience	1.917	.545	3.275	3.519	.001
	Task complexity	2.734	.942	3.462	2.903	.005
	X1.Z	-.059	.021	-4.881	-2.868	.006

Based on Table 7, it can be seen that the regression model equation produced is:
$$Y= 5.568 + 0{,}394X1 + 0.141 + e \ (1)$$
$$Y= (-60{,}851) + 1{,}917X1 + 2{,}734Z – 0{,}059X1Z + e \ (2)$$

Table 8. Moderation Regression Analysis Model II

Third equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.420	2.690		3.502	.001
	Self Efficacy	.366	.083	.500	4.436	.000
	Task complexity	.176	.094	.211	1.874	.066
	a. Dependent Variable: *Audit Judgment*					

Fourth equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-45.191	29.616		-1.526	.132
	Self Efficacy	1.855	.806	2.716	2.302	.025
	Task complexity	2.772	1.167	3.509	2.374	.021
	X2.Z	-.071	.032	-4.382	-2.234	.029

Based on Table 8, it can be seen that the regression model equation produced is:
$$Y= 9.420 + 0.366X2 + 0.176Z + e\ (3)$$
$$Y= (-45.191)\ +\ 1.855X2 + 2.772Z -\ 0,071X2Z + e\ (4)$$

Table 9. Moderation Regression Analysis Model III

Fifth equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.842	2.852		5.905	.000
	Obedience pressure	.002	.068	.004	.033	.974
	Task complexity	.391	.103	.470	3.808	.000
	a. Dependent Variable: *Audit Judgment*					

Sixth equation

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-50.774	31.369		-1.619	.111
	Obedience pressure	1.775	.756	2.932	2.348	.022
	Task complexity	3.059	1.244	3.873	2.459	.017
	X3.Z	-.070	.030	-4.845	-2.325	.023

Based on Table 9, it can be seen that the regression model equation produced is:
$$Y= 16.842 + 0,002X3 + 0,391Z + e\ (5)$$
$$Y= (-50,774) + 1,775X3 + 3,059Z – 0,070X3Z + e\ (6)$$

Tabel 10. Coefficient of Determination Test

			Model Summary[b]		
Model	R	R Square	Adjusted R Square	Std. Error of The estimate	Durbin-Watson
1	.665[a]	.442	.416	1.642	2.061

a.. Predictors: (Constant), experience, self-efficacy, and compliance pressure

b.. Dependent Variabel: *Audit Judgment*

Table 10 of the summary model above, it is known that the adjusted R-squared coefficient is 0.416, which is 41.6% of the dependent variables, which can be explained by the remaining 58.4% of independent variables influenced by variables outside the research model, or in other words, the variables of experience, self-efficacy, and compliance pressure constitute 41.6% of the audit judgment, while the rest are influenced by variables outside the research model.

Discussion

The results of the first hypothesis test show that in the t-test of Table 6, it is said that the experience of audit judgment has a t-number value of $6.957 >$ t table 1.999 with a significant value of 0.000 or a significant value of < 0.000. 0.05, then it can be concluded that H0 is rejected and Ha is accepted, meaning that experience has a significant influence on audit judgment. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of 6 audit judgment questions on the likert scale 4-5 and experience questions as many as 10 items on the likert scale 4-5.

Based on the results of the analysis, it is known that experience has a significant influence on audit judgment. This shows that the more experience an auditor has, the easier it will be to carry out his duties. The job of an accountant requires extensive experience and skills. The results of this study support Praditaningrum (2012) research that experience and expertise have a positive effect on auditors' considerations. This shows that experienced and expert auditors can provide relatively better and quality audit judgments. The results of this study are also in line with those presented by Pertiwi (2017), Yowanda et al (2019), (Oktaviana, 2018) (william, 2019), Simbolon et al (2019), Murthada I.A.M.A (2018), and Alamri (2017).

The results of the second hypothesis test show that the results of the t-test state that the self-efficacy value in the audit judgment is to have a t-value calculated $0.749 <$ t table 1.999 with a significant value of 0.457 or > 0.05. From this it can be concluded that H0 is accepted and Ha is rejected. So that self efficacy has no effect on audit judgment. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of 10 audit judgment questions on the liker scale 4-5 and self-efficacy questions as many as 8 items on the likert scale 4-5.

There is a high self-efficacy but still cannot produce audit judgments that are in accordance with audit procedures. This may be because there is a difference in the number of certified and non-certified accountants. Non-certified auditors generally do not have a good audit assessment when conducting and carrying out audit engagements even though they are under internal supervision, so that their self-efficacy, whether high or low, will not affect audit judgment. The results of this study are in line with the research of Andry et al. (2022), which shows that high or low self-efficacy has no effect on the results of good audit judgment.

The results of the third hypothesis test prove that the results of the t-test state that the value of compliance pressure on audit judgment has, the calculated t-value is 2.102 > from the t-table 1.999 and the significant value of 0.040 or the significant value of <; 0.05, it can be concluded that Ho is rejected and Ha is accepted, meaning that the pressure of obedience has an effect on audit judgment. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of 10 audit judgment questions on the liker scale 4-5 and obedience pressure questions as many as 9 items on the likert scale 4.

Based on the results of the study, it can be concluded that the pressure of obedience has an effect on audit judgment. Obedience Those who have full or great strength are often followed by those who have pressure. Pressure in this context shows that the direction of superiors in the organization affects the behavior of subordinates because superiors have authority. Under pressure from the audited entity or its managers, the auditor's assessment will be affected during the audit engagement. According to Sumanto (2019), Putri (2018), Pratama et al. (2018), Pertiwi (2017), and Augustini (2016), compliance pressure has a considerable effect on audit judgment. Because the greater the pressure on auditor compliance, the greater the impact on the resulting assessment. According to Jamilah et al (2007) When performing audit duties, auditors are constantly faced with ethical issues related to the choice between conflicting values.

The results of the fourth hypothesis test prove that the results of the t-test state that the value of Task Complexity as a driving variable in the relationship between experience and audit judgment has a t-count value of 2.868 > t-table 1.999 and a significant value of 0.006 or a significant value of 0.006. < 0.05. These results show that H0 is rejected and Ha is accepted, implying that the complexity of the task moderates by weakening the relationship between experience and audit judgment. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of answering questions on a liker scale of 4-5.

Based on the results of the moderation analysis, it is known that the complexity of the task has succeeded in moderating the relationship between experience and audit judgment. The results of this study are supported by Andryani's (2019) research which found a significant t-value of 0.001 < 0.05 then Ha is accepted, meaning that the complexity of the task moderates the influence of audit experience on audit judgment. Individual experience can be interpreted as a process that can change individual behavior for the better. So that this experience can provide an opportunity to do a better job. When auditors have more experience, their judgment is better, even on very complex tasks.

The results of the fifth hypothesis test prove that the results of the t-test in Table 8 show that the value of task complexity as a moderation variable of the relationship of self-efficacy to audit judgment with a t-count value of 2.234 > t-table of 1.999 and a significant value of 0.029 or significance. < 0.029 or < 0.05. These results prove that the complexity of the task successfully moderates the relationship between self-efficacy and audit judgment. It can be concluded that H0 is rejected and Ha is accepted. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of answering questions on a liker scale of 4-5.

Based on the results of research in the field, this means that complex tasks can also result in fear of failure and undermine auditors' confidence in their expertise to perform tasks. For more difficult tasks, high self-efficacy is not enough to motivate auditors to do more work or make better judgments, whereas auditors with high self-efficacy when performing simple tasks may perform better than auditors who have low self-efficacy. When the task is more complex, the influence of self-efficacy on audit judgment will decrease. This is in line with McGregor's theory that he tends to doubt his confidence and self-efficacy. Therefore, the resulting audit rating is low. The results of this study are in line with Virlianda (2022),

Gede (2016) and Putri H.E. (2018), which means that the more complex the task, the less the influence of audit judgment decreases.

The results of the sixth hypothesis test of the study illustrate that the results of the t-test in Table 9 show that the complexity of the task is a more significant moderation variable on the relationship of compliance pressure to audit judgment with t-count $2.325 > $ t table 1.999 with a significant value of 0.023 or a significant value of < 0.05, then it can be concluded that H0 is rejected and Ha is accepted. This means that the complexity of the task has succeeded in moderating the weakening of the relationship between the pressure of obedience to audit judgment. With the number of respondents obtained as many as 67 from auditors in the Pekanbaru and Medan KAP in 2023 with an average of answering questions on a liker scale of 4-5.

This is because of the demands desired by the client so that the client needs to use the services of an auditor again. Auditors must be independent in evaluating the accuracy of financial statements. Thinking is not so good when under a lot of pressure and supported by many tasks. The results of this study are supported by Andryani's (2019) research. The more complex the task, the greater the compliance pressure on the auditor, leading to low audit results.

CONCLUSION

Based on the results of research on experience, self-efficacy and pressure of compliance with audit judgment, where task complexity is a moderation variable in KAP Pekanbaru and Medan, it can be concluded based on the research obtained: 1) Experience affects audit judgment 2) Self-efficacy affects audit judgment. 3) Compliance pressure affects audit judgment. 4) Task complexity successfully moderates by weakening the relationship between experience and audit judgment. 5) Task complexity successfully moderated by weakening the relationship between self-efficacy and audit judgment. 6) Task complexity successfully moderates by weakening the relationship between compliance pressure and audit judgment. The limitation of this study is that this study only uses three independent variables (experience, self-efficacy and obedience pressure) and one connecting variable (moderation), namely the complexity of the task. At the same time, there are other variables that can affect audit judgment. In addition, this study was only conducted on accountants who worked in accounting firms in Pekanbaru and Medan which amounted to 67 accountants, so the results could not be generalized. And this study uses a survey instrument whose answers are based on the respondent's perception of the answer, so that there is a subjective element in the results of this study.

The next research is requested to use more independent variables to get more diverse results. The next researcher is expected to increase the population and research samples outside the Public Accounting Firm of Pekanbaru and Medan. The researcher is then expected to be able to complete the interview method with the respondents to obtain more valid data and be able to describe the actual situation. Senior auditors in Public Accounting Firms pay more attention to their junior auditors and are guided to be able to produce quality audit judgments. Senior and junior auditors are expected to be aware of the importance of having good and quality experience, self-efficacy and pressure of obedience in order to improve the results of the judgments produced, considering that the judgments issued are to determine the opinions produced.

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