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The Effect of Independence, Task Complexity, Audit Experience, and Objectivity on Audit Judgment in Public Accounting Firm in Medan City

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Auditor Independence, Task Complexity, Audit Experience, Objectivity, Audit Judgment, KAP Medan

Abstract

This research looks at how auditors' independence, job difficulty, audit experience, and fairness affect their ability to make good audit decisions in Medan City public accounting firms (KAP). It comes from the urgent need to maintain audit quality so that financial records stay honest and reliable, especially in the business world, which is getting harder and more complicated all the time. The goal is to find out how much these things really affect how audit decisions are made. The method used is quantitative, and it involves polling 60 inspectors from two registered KAPs in Medan. The theories are tested with multiple regression analysis. The results show that auditors' fairness and independence have a big, positive effect on their audit judgment (with p-values below 0.05). while task difficulty actually has a negative effect, and audit experience even strengthens the positive influences of the other factors. Ultimately, the study concludes that boosting auditor independence and objectivity is crucial for optimizing audit decisions. The recommendations for KAPs are to prioritize ethics training programs and the development of auditors' work experience.

INTRODUCTION

In Indonesia, the existence of Public Accounting Firms (KAP) plays a crucial role in building public trust in the financial information presented by an entity. KAPs are professional institutions that conduct independent auditing practices and have obtained official permission from the Minister of Finance to provide public accounting services. According to Safitri, Putra, and Manuari, the primary function of public accountants is to audit financial statements and provide an opinion on the fairness of the presentation of these statements based on Financial Accounting Standards (SAK) or Generally Accepted Accounting Principles (PABU). This opinion aligns with Mulyadi's, who stated that an audit is a systematic process of objectively obtaining and evaluating evidence to determine the degree of conformity between information and established criteria. Furthermore, Arens emphasized that the purpose of an audit is to increase the level of trust among users of financial statements in the information presented by management.

Furthermore, KAPs function not only as auditors of financial statements but also as providers of information and analysis that can be used in the decision-making process. Boynton explained that auditors have a responsibility to provide reasonable assurance that financial statements are free from material misstatement, whether caused by error or fraud. This is reinforced by Messier, who stated that audit quality is highly dependent on the auditor's independence and competence in carrying out audit procedures professionally. Therefore, the role of Public Accounting Firms (KAP) is highly strategic because their audit results are used by various parties, such as investors, creditors, and the government, in making economic decisions.

At the regional level, such as in Medan City, Public Accounting Firms (KAPs) function as business entities that provide professional services in auditing and financial consulting to various types of clients. The existence of KAPs in this region reflects the growing need for financial transparency and accountability. According to Sugiyono, professional organizations such as KAPs are usually formed by individuals with specialized competencies and relevant experience in their fields. This aligns with Agoes's view that auditors must possess technical expertise, an understanding of accounting standards, and high integrity to provide quality audit services. With this combination of expertise, KAPs in Medan City are expected to assist clients in meeting financial reporting obligations and improving the quality of corporate governance.

However, in practice, there are still audit cases in Indonesia that demonstrate weaknesses in auditor assessment. This phenomenon indicates that not all audit processes are conducted in accordance with expected professional standards. The case reported by the Editors (2023) regarding the audit of PT Waskita Karya revealed a discrepancy between the financial statements and the company's actual condition, despite the auditor issuing an unqualified opinion. This contradicts the principle put forward by Mulyadi that auditors must be independent and objective in evaluating audit evidence. Furthermore, Arens emphasized that audit failure can occur if the auditor is unable to detect material misstatements that could have been discovered through adequate audit procedures.

A similar case occurred in the audit of PT Indofarma involving auditors from KAP Sumargo (Kreston Indonesia), as reported by Binekasri (2024). In that case, there was inconsistency in audit opinions from year to year, as well as information in the financial statements that should not have been disclosed. This situation raises doubts about the quality of the audit. Messier stated that inconsistencies in opinions can indicate problems in the process of collecting and evaluating audit evidence. Meanwhile, Agoes emphasized that auditors must maintain professionalism and ethics to avoid errors in issuing opinions that could harm users of financial statements. Therefore, these various cases show that the role of KAP as a guardian of the reliability of financial information must continue to be strengthened by improving audit quality, independence, and compliance with professional standards.

Research Hypothesis

The following theories are proposed based on the background and conceptual framework explained previously:

H1: Auditor independence at the Medan City Public Accounting Firm influences decision-making.

H2: Audit decisions at the Medan City Public Accounting Firm are influenced by the complexity of the task.

H3: Audit assessments at the Medan City Public Accounting Firm are based on experience.

When the Medan City Public Accounting Firm conducts an audit, objectivity influences the decisions made.

What is the Relationship Between Independence, Task Difficulty, Audit Experience, and Objectivity with Audit Decisions at the Medan City Public Accounting Firm.

METHODS

This research uses a quantitative approach, as explained by Sahir, which processes data using statistical tools to produce numerical data. The data used is primary data obtained directly from the original source. According to Sugiyono, data collection was conducted through a systematically compiled questionnaire answered directly by respondents. The data were then processed using SPSS software to ensure more accurate and practical analysis.

The research population included all accountants at public accounting firms in Medan City. This aligns with Swarjana's opinion, which states that a population is the entirety of individuals or objects from which conclusions are drawn. A sample of 30 auditors was selected from this

population using the simple random sampling method, as proposed by Sujarweni and Utami, drawn randomly from two public accounting firms in Medan City.

The collected data were analyzed using multiple linear regression techniques to determine the relationship between the independent and dependent variables, as explained by Imam Ghozali. Prior to analysis, the research instrument was tested through validity and reliability tests. The validity test aims to ensure that the questionnaire accurately measures the variables, as explained by Angraini, with a significance value below 0.05 being considered valid. Meanwhile, a reliability test is used to assess the consistency of the measuring instrument by examining the Cronbach's Alpha value. According to Angraini et al. (2022), a value above 0.6 indicates the instrument's reliability.

This study also conducted classical assumption tests, including a normality test to ensure normal data distribution, a multicollinearity test to examine the relationship between independent variables, with a VIF value of less than 10 and a tolerance value greater than 0.10 indicating the absence of multicollinearity, and a heteroscedasticity test to determine whether there are differences in residual variance, as explained by Annisak, Zainuri, and Fadilla.

Furthermore, the coefficient of determination was used to determine the extent to which the independent variables explain the dependent variable. According to Wahyuni, the value of this coefficient is between 0 and 1. Hypothesis testing is carried out through a t-test to determine the influence of each independent variable partially on the dependent variable, with a significance criterion below 0.05 indicating significant results, as well as an F-test to assess the influence of independent variables simultaneously on the dependent variable, where a significance value of less than 0.05 indicates that the regression model used is statistically significant.

RESULTS AND DISCUSSION

Descriptive Statistics

The summary statistics presented here show the sample size (N), mean, standard deviation, and range of the lowest and highest values for each observed variable. The results of this detailed review are presented in more detail in the table below.

Table 1. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	30	14.00	20.00	17.6000	1.86806
Task Complexity	30	12.00	20.00	16.6333	2.51181
Audit Experience	30	8.00	19.00	14.2333	2.76285
Objectivity	30	16.00	20.00	17.8333	1.59921
Audit Judgment	30	10.00	19.00	14.7000	2.40903
Valid N (listwise)	30				

Source: SPSS 20 Data Processing Results

The measurement results for each variable are shown in the data table above:

a. A sample size of 30 in X1 has a mean of 17.6000, a standard deviation of 1.86806, and minimum and maximum values of 14.00 and 20.00, respectively. This indicates independence.

b. Task Complexity: A sample size of 30 in X2 has a mean of 16.6333, a standard deviation of 2.51181, and minimum and maximum values of 12.00 and 20.00, respectively.

c. Audit Experience: X3 has a sample size of 30 with a standard deviation of 2.76285, a mean of 14.2333, and minimum and maximum values of 14.00 and 20.00, respectively.

d. Objectivity: Variable X4 has a mean of 17.8333, a standard deviation of 1.59921, with a lowest score of 16.00 and a highest of 20.00.

e. Variable Y has a mean of 14.7000, a standard deviation of 2.40903, with a minimum score of 10.00 and a maximum score of 19.00.

Validity Test

The r value for a sample of 30 is 0.361 at a 5% significance level.

Table 2. Validity Test Results

Variable	Item pernyataan	R Hitung (Pearson Correlation)	R Tabel	Keterangan
Independence (X1)	P1X1	0,846	0,361	Valid
	P2X1	0,786	0,361	Valid
	P3X1	0,840	0,361	Valid
	P4X1	0,700	0,361	Valid
Task Complexity (X2)	P1X2	0,767	0,361	Valid
	P2X2	0,699	0,361	Valid
	P3X2	0,852	0,361	Valid
	P4X2	0,815	0,361	Valid
Audit Experience (X3)	P1X3	0,829	0,361	Valid
	P2X3	0,802	0,361	Valid
	P3X3	0,859	0,361	Valid
	P4X3	0,878	0,361	Valid
Objectivity (X4)	P1X4	0,863	0,361	Valid
	P2X4	0,779	0,361	Valid
	P3X4	0,822	0,361	Valid
	P4X4	0,750	0,361	Valid
Audit Judgment (Y)	P1Y	0,741	0,361	Valid
	P2Y	0,834	0,361	Valid
	P3Y	0,793	0,361	Valid
	P4Y	0,798	0,361	Valid

Source: SPSS 20 Data Processing Results

A statement is considered to have passed the validity test if the r value listed in the table, which is 0.361, is below the previously calculated r value. The table details the calculated r values for each variable involved.

Reliability Test

Table 3. Reliability Test Results

Variables	Cronbach's Alpha
Independence (X1)	0,802
Task Complexity (X2)	0,767
Audit Experience (X3)	0,859
Objectivity (X4)	0,817
Audit Judgment (Y)	0,800

Source: SPSS 20 Data Processing Results

If the Cronbach's alpha value of a survey instrument is greater than 0.70, it means the instrument can be considered reliable when tested for reliability. The table presented above shows that each variable has a Cronbach's alpha score above this threshold, so this research data can be considered reliable.

Classical Assumption Test

Normality Test

Histogram

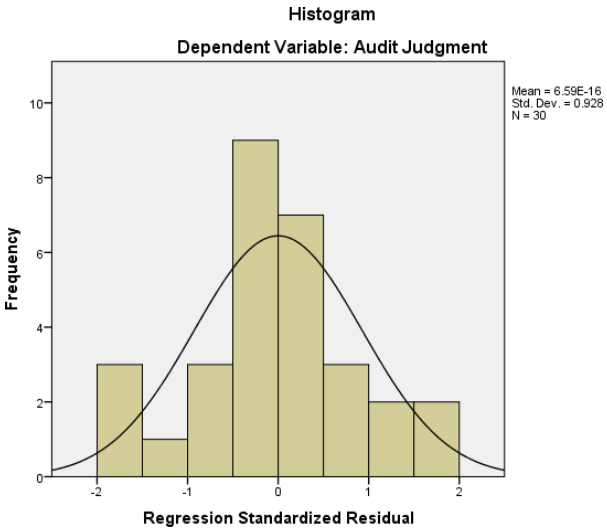

Figure 1. Normality Test Results with a Histogram

Source: SPSS 20 Data Processing Results

The histogram, which shows symmetrical data, meaning it doesn't veer to the right or left, and has a bell-shaped shape in the center, indicates that the curve in the histogram graph above tends to be symmetrical (U-shaped), according to the SPSS output data. This indicates that the distribution of the research data is normal.

Probability Plot

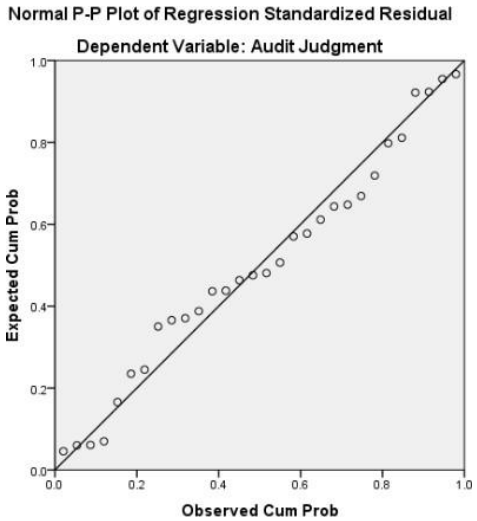

Figure 2. Normality Test Results with a Normal Probability Plot

Source: SPSS 20 Data Processing Results

The normality probability plot graph above shows that the research data is normally distributed.

Kolmogorov-Smirnov Test

To evaluate the conformity of a data set to a normal distribution pattern, the Kolmogorov-Smirnov test has proven to be a reliable tool. Fundamentally, the data can be considered to follow

a normal distribution if the resulting significance value exceeds the 0.05 threshold.

Table 4. Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1.44407348
Most Extreme Differences	Absolute	.106
	Positive	.086
	Negative	-.106
Kolmogorov-Smirnov Z		.580
Asymp. Sig. (2-tailed)		.890

a. Test distribution is Normal.
b. Calculated from data.

Source: SPSS 20 Data Processing Results

In the context of this statistical analysis, the Kolmogorov-Smirnov statistic value of 0.890, which exceeds the significance threshold of 0.05, indicates statistically significant results according to the test reference table. Consequently, the data obtained from this study can be said to follow a normal distribution.

Multicollinearity Test

Table 5. Multicollinearity Test

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	16.729	4.671		3.581	.001		
Independence	.437	.161	.339	2.712	.012	.921	1.086
Complexity 1 Task	.438	.120	.457	3.661	.001	.923	1.084
Audit Experience	-.464	.110	-.532	-4.209	.000	.899	1.112
Objectivity	-.583	.186	-.387	-3.141	.004	.945	1.058

a. Dependent Variable: Audit Judgment

Source: SPSS 20 Data Processing Results

The results of the multicollinearity test indicate that there is no indication of a problem if the tolerance value is below 0.1 and the Variance Inflation Factor (VIF) is less than 10. For the independent variables, the tolerance values recorded were 0.921 for independence, 0.923 for task complexity, 0.899 for audit experience, and 0.945 for objectivity. Meanwhile, the VIF values were 1.086 for independence, 1.084 for task complexity, 1.112 for audit experience, and 1.058 for objectivity, respectively. Therefore, this study is free from multicollinearity issues.

Heteroscedasticity Test
Scatterplot

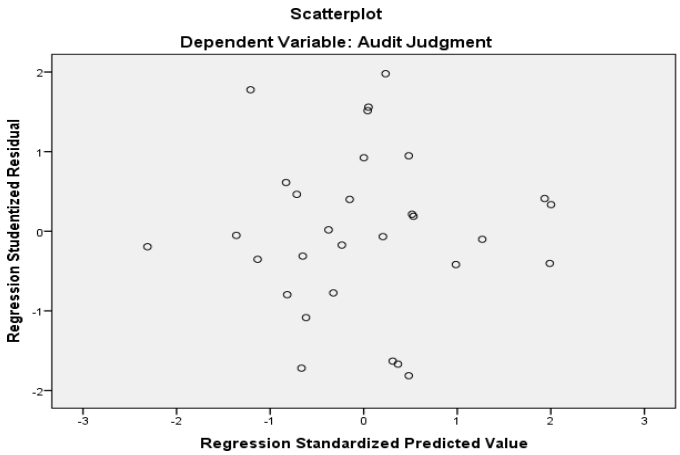

Figure 3. Results of Heteroscedasticity Test with Scatterplot
Source: SPSS 20 Data Processing

Because the points in the scatterplot are randomly distributed, we cannot detect heteroscedasticity in our analysis, regardless of whether the zero value on the Y-axis is above or below it.

Glejser Test

Table 6. Glejser Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.656	2.977		.556	.583
	Independence (X1)	-.049	.103	-.099	-.477	.638
	Task Complexity (X2)	-.003	.076	-.009	-.041	.967
	Audit Experience (X3)	-.006	.070	-.019	-.090	.929
	Objectivity (X4)	.025	.118	.043	.208	.837

a. Dependent Variable: Abs_R

Source: SPSS 20 Data Processing Results

Our test results indicate that heteroscedasticity was not found, as the significance value of the Glejser test was above the 0.05 threshold. Furthermore, the significance values for each independent variable—independence, task complexity, audit experience, and objectivity—were 0.638, 0.967, 0.929, and 6.837, respectively. Ultimately, this study concludes that there is no indication of heteroscedasticity.

Data Analysis Technique: Multiple Linear Regression Analysis

Table 7. Results of Multiple Linear Regression Analysis

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	16.729	4.671		3.581	.001
Independence (X1)	.437	.161	.339	2.712	.012

1	Task Complexity (X2)	.438	.120	.457	3.661	.001
	Audit Experience (X3)	-.464	.110	-.532	-4.209	.000
	Objectivity (X4)	-.583	.186	-.387	-3.141	.004

a. Dependent Variable: Audit Judgment (Y)

Source: SPSS 20 Data Processing Results

The following table serves as a guide to the results of the multiple linear regression equation in this study:

Audit Judgment = 16.729 + 0.437 Independence + 0.438 Task Complexity – 0.464 Audit Experience – 0.583 Objectivity.

1. The constant (a) of 16.729 means that Audit Judgment is 16.729 if Independence, Task Complexity, Audit Experience, and Objectivity are all equal or zero.
2. The regression coefficient for the independence variable is 0.437. Therefore, audit judgment will increase by 0.437 for every one-unit increase in independence.
3. The Task Complexity variable has a regression coefficient of 0.438, meaning that every one-unit increase in Task Complexity will cause Audit Judgment to increase by 0.438.
4. The audit experience variable has a negative regression coefficient of -0.464. This means that if experience increases by one unit, the audit score will decrease by 0.464.
5. The regression coefficient related to the objectivity variable is recorded at -0.583. In other words, each time the objectivity level increases by one unit, the audit judgment score decreases by 0.583 units.

Coefficient of Determination (R^2)

Table 8. Results of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800[a]	.641	.583	1.55531

a. Predictors: (Constant), Objectivity (X4), Audit Experience (X3), Task Complexity (X2), Independence (X1)

Source: SPSS 20 Data Processing Results

From the data in the table, the coefficient of determination reached 58.3%, or 0.583, as a decimal. This result indicates that factors such as independence, task complexity, auditor experience, and objectivity together explain approximately 58.3% of the variation in audit scores. The remaining 41.7% is likely influenced by other variables not examined in this study.

T-Test (Partial Test)

The t-test is used to verify whether the results of an experiment or test show a statistically significant difference, with an alpha level of 0.05—which represents a 5% significance threshold. If the analysis leads us to reject the null hypothesis (H0) and accept the alternative hypothesis (Ha), the following conclusions can be drawn:

1. If the p-value of the t-test is below 0.05, there is a significant relationship or influence between the independent and dependent variables.
2. However, if the p-value is greater than 0.05, there is no strong evidence for a significant effect between the two variables; therefore, we reject the alternative hypothesis (Ha), while the null hypothesis (H0) is accepted.

Table 9. T-Test Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	16.729	4.671		3.581	.001

1	Independence (X1)	.437	.161	.339	2.712	.012
	Task Complexity (X2)	.438	.120	.457	3.661	.001
	Audit Experience (X3)	-.464	.110	-.532	-4.209	.000
	Objectivity (X4)	-.583	.186	-.387	-3.141	.004

a. Dependent Variable: Audit Judgment (Y)

Source: SPSS 20 Data Processing Results

Examination of the t-statistic test results based on the provided data reveals that in a two-tailed significance test, the critical t-value with degrees of freedom df = n – k = 30 – 5 = 25 at a significance level of 0.05 is 2.05954. This finding facilitates in-depth interpretation of several key variables.

1. The estimated t-value for the audit review independence variable appears to be higher than the t-table value (2.712 > 2.05954), and its significance level of 0.012 is less than the 0.05 level. This means that the null hypothesis (H0) can be rejected and the alternative hypothesis (Ha) can be accepted. This indicates that the independence of audit reviews makes a significant difference in the way public accounting firms in Medan conduct their business.

The calculated t-value for the task difficulty variable is 3.661, significantly higher than the t-table value. The significance level is 0.001, significantly lower than the 0.05 level. Therefore, the alternative hypothesis (Ha) is true, and the null hypothesis (H0) is false. This means that task difficulty has a strong positive effect on audit ratings at the Medan Public Accounting Firm.

3. Audit experience appears to have a significant influence on audit evaluations at the Medan Public Accounting Firm. The t-value obtained is less than the critical t-value (-4.209 < 2.05954), and the significance level of 0.000 is very low compared to 0.05. This means that H0 is not true, and Ha is true.

4. The t-value for the objective variable is also less than the critical t-value (-3.141 < 2.05954), and the significance level is 0.004, which is less than 0.05. The alternative hypothesis (Ha) is accepted, while the null hypothesis (H0) is rejected. This indicates that fairness is very important in the audit review process at the Medan Public Accounting Firm.

F Test (Simultaneous Test)

Table 11. F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	107.825	4	26.956	11.144	.000[b]
	Residual	60.475	25	2.419		
	Total	168.300	29			

a. Dependent Variable: Audit Judgment (Y)

b. Predictors: (Constant), Objectivity (X4), Audit Experience (X3), Task Complexity (X2), Independence (X1)

Source: SPSS 20 Data Processing Results

After the calculation, the F-value was obtained as 11.144, indicating a significance level of 0.000. Meanwhile, the F-value from the reference table is 2.76 at a significance level of 0.05. The estimated F-value (11.144) is greater than the F-value in the table (2.76), and the significance level (0.000) is less than 0.05. This means that the alternative hypothesis (Ha) is accepted, and the null hypothesis (H0) must be rejected. These results indicate that the audit review process at public accounting firms operating in Medan is significantly influenced by several key factors, including independence, task complexity, objectivity, and audit experience.

Discussion of Research Findings

The Effect of Independence on Audit Judgment

The significance value of 0.012, which is less than the 0.05 level, indicates that auditor independence has a significant influence, according to the study. This is supported by the fact that

the majority of respondents from Public Accounting Firms in Medan City agreed on the importance of independence in the audit decision-making process. The calculated t-value of 2.712 is higher than the calculated t-value of 2.05954. However, a direct and simple comparison between the two is not possible. Several experts, such as Sitanggang (2020), Pratiwi and Pratiwi (2020), Vincent and Osesoga (2020), and Widiastoeti and Murwato (2022), have cited evidence supporting the notion that auditor independence will result in better audit reports.

Overall, the findings of this study reveal that auditor independence plays a central role in ensuring the accuracy of audit decisions, as auditors who are less influenced by external bias tend to produce more accurate evaluations. Therefore, a higher level of auditor independence correlates with increased accuracy in the audit decision-making process.

The Effect of Task Complexity on Audit Judgment

The results show that the calculated t-value of 3.661 is greater than the calculated t-value of 2.05954, with a significance level of 0.001. These results indicate that the level of task difficulty significantly influences audit review outcomes. Specifically, the way the Medan Public Accounting Firm (KAP) evaluates an audit depends heavily on the intensity of the task. These results align with those of Muslim et al. (2023) and Setiadarma and Kurniawati (2024), who argued that task difficulty can complicate the overall audit review process.

This study also revealed that the level of task difficulty substantially influences auditor decisions. Furthermore, the results highlight that more challenging tasks can alter auditors' approaches to understanding and conducting audits, making it difficult for them to fulfill their professional responsibilities and make accurate decisions.

The Effect of Audit Experience on Audit Judgment

The results show that the t-statistic value, -4.209, is less than the critical value threshold of the t-distribution, which is 2.05954. The significance level was recorded at 0.0000, which is significantly lower than the acceptable level of 0.05. Ultimately, it can be concluded that an auditor's experience in the field influences how they perceive the audit process at the local public accounting firm. These findings align with research by Apliniari and Reza in 2022 and Gunadi and Muliatha in 2020, which both found that inspectors' knowledge significantly influences how they perform their work. However, these findings do not align with research by Paul et al. in 2023 or research by Rakhman and Mustaqim in the same year.

Furthermore, the research findings indicate that audit experience negatively impacts auditors' decision-making processes. This means that, while auditors' behavior may be less than ideal, it does not significantly impair their competence in conducting audits, potentially reducing the risk of unethical conduct.

The Effect of Objectivity on Audit Judgment

The findings of this study indicate that the t-statistic value is below the t-table value, with a score of -3.141, lower than 2.05954, and a significance level of 0.0000, well below the 0.05 threshold. Consequently, audit experience is proven to influence audit judgments at public accounting firms in Medan. These results align with studies by Apliniari and Reza (2022) and Gunadi and Muliatha (2020), which found that auditor experience negatively impacts audit evaluations. However, these findings differ from those of Paul et al. (2023) and Rakhman and Mustaqim (2023).

Based on this research, it can be concluded that objectivity has a negative and significant impact on audit judgments. Several factors, such as environmental influences, workload, and task complexity, act as barriers to the audit decision-making process.

CONCLUSION

This study aims to explain how audit assessments are influenced by several key factors: independence, task complexity, audit experience, and objectivity. Thirty auditors actively working at public accounting firms in Medan were involved as respondents. Based on the comprehensive data collected and analyzed, the results indicate that independence has a strong positive influence on audit assessments at public accounting firms in Medan. Furthermore, task complexity also has a significant positive impact on audit assessments within the same environment.

However, a different finding was observed for audit experience, which showed a significant negative influence on audit assessments at public accounting firms in Medan. A similar finding was also observed for objectivity, which was shown to have a significant negative influence on audit assessments at the study site.

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