

The Effect of Obedience and Self-Efficacy Pressure on Audit Judgment with Religiosity as a Moderation Variable (Study at BPK Maluku Province)

Alexander Rivan Gaspersz¹, Dwi Haryanti², Paul Usmany³, Christina Sososutiksno³, Jeffrey Gaspersz³

¹²³Jurusan Akuntansi, Fakultas Ilmu Ekonomi, Universitas Pattimura, Indonesia

Email: alxgaspersz@gmail.com

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Abstract

This study aims to analyze the influence of obedience pressure and self-efficacy on audit judgment with religiosity as a moderation variable in auditors at the Maluku Provincial Financial Audit Agency (BPK). The phenomenon of weak audit judgment often arises due to high obedience pressure, low auditor self-efficacy, and lack of religiosity value in the professional decision-making process. This study uses a quantitative approach with a survey method. Data was collected through a questionnaire distributed to BPK auditors in Maluku Province, then analyzed using moderation regression. The results of the study are expected to strengthen the theory of audit judgment by showing that the pressure of obedience decreases the quality of audit judgment, while self-efficacy and religiosity strengthen the ethical decision of auditors. This research has implications for improving the development of ethics, religiosity, and professionalism of auditors within state financial audit institutions.

INTRODUCTION

Audit judgments are an important element of the audit process that demands the auditor's professional ability to assess evidence, evaluate risks, and provide an objective opinion on financial statements. However, various cases of audit failure in Indonesia show that audit judgment auditors are still weak. Phenomena such as the case of Garuda Indonesia (2019), PLTG Namlea (2020), Indofarma (2024), Jiwasraya (2025), and Wanaartha Life (2022) illustrate how the pressure of obedience, low self-efficacy, and weak religiosity values can lead to errors in providing audit opinions. Obedience pressure often makes it difficult for auditors to maintain independence when facing pressure from superiors, clients, or time constraints (DeZoort & Lord, 1997). On the other hand, self-efficacy plays an important role in shaping auditors' self-confidence in their ability to complete tasks consistently (Bandura, 1977).

In addition, religiosity can strengthen the morality and ethics of the auditor, thus helping to maintain the quality of his professional decisions (Glock & Stark, 1965; Liyanapathirana & Akroyd, 2022). Based on this background, this study focuses on examining the extent to which the pressure of obedience and self-efficacy affects audit judgments, as well as how religiosity plays a role in strengthening these relationships in auditors at BPK Maluku Province.

Teori dan Pengembangan Hipotesis

1. Audit Judgment

Audit judgment is the auditor's professional decision-making process in assessing risk, evaluating evidence, and determining an audit opinion (Messier, Glover, & Prawitt, 2017). The quality of audit judgment is influenced by technical ability, professional skepticism, and environmental pressures faced by the auditor.

2. Pressure of Obedience

According to DeZoort and Lord (1997), compliance pressure arises when auditors face demands from superiors or clients that could affect independence and objectivity. This pressure has the potential to reduce accuracy and increase the risk of audit errors.

3. Self-Efficacy

Bandura (1977, 1997) explains that self-efficacy is an individual's belief in their ability to complete a task. Auditors with high self-efficacy will be more confident, persistent, and consistent in the face of external pressure.

4. Religiosity

Religiosity, according to Glock and Stark (1965), encompasses five dimensions: belief, religious practice, religious experience, knowledge, and moral consequences. Religious values help auditors maintain integrity and suppress tendencies toward unethical behavior.

Synthesis: Weak audit judgment can be explained by high obedience pressure and low self-efficacy, while religiosity plays a role in strengthening auditors' ethical decisions.

METHODS

This study uses a quantitative approach with a survey method. The research population is all auditors at the BPK of Maluku Province. The sampling technique uses purposive sampling with the criteria of auditors who have a minimum of two years of experience in financial audits. Data were collected through a Likert-scale-based questionnaire to measure the variables of obedience pressure, self-efficacy, religiosity, and audit judgment. Data analysis was carried out using a moderated regression model using statistical software such as SPSS or SmartPLS. The research instrument was compiled based on the theories of DeZoort and Lord (1997) for obedience pressure, Bandura (1977) for self-efficacy, Messier et al. (2017) for audit judgment, and Glock & Stark (1965) for religiosity. Validity and reliability tests were conducted to ensure the reliability of the data.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics of Research Variables

Table 1 presents the results of descriptive statistical analysis which provides an initial overview of the characteristics of the research data, including the average value, minimum value, maximum value, and standard deviation of each variable.

	N	Minimum	Maximum	Mean	Standard deviation
Pressure of obedience	40	24.00	33.00	30.3846	2.69127
Self-efficacy	40	19.00	28.00	25.4359	2.51097
Religiosity	40	45.00	54.00	51.6667	3.72285
Audit judgment	40	20.00	30.00	27.4872	1.80455

Table 1 presents descriptive statistics for the research variables. All variables were measured using 40 respondents. Compliance pressure had an average value of 30.384, with a minimum value of 24.000, a maximum of 30.000, and a standard deviation of 2.691. Self-efficacy showed an average value of 30.384.

25,435 minimum value of 19,000, maximum of 28,000, and standard deviation of 52,510, religiosity has an average value of 51,666, with a minimum value of 45,000, maximum of 54,000, and standard deviation of 3,722. Meanwhile, audit judgment has the highest average value of 27,487, with a minimum value of 20,000, maximum of 30,000, and standard deviation of 1,804.

Table 2 Reliability Test:

Reliability Results:

Variables	Cronbach's alpha	Number of items	Information
Pressure of Obedience	0.855	9	Reliable
Self-efficacy	0.728	6	Reliable
Religiosity	0.775	12	Reliable
Audit judgment	0.611	6	Reliable

Table 2 above shows the Cronbach's alpha value for the obedience pressure variable is 0.855, self-efficacy is 0.728, religiosity is 0.775 and the audit judgment variable is 0.611. Thus, it can be concluded that the statements in this questionnaire are reliable because they have a Cronbach's alpha value of more than 0.60. This shows that all of each statement item used in the study is able to obtain consistent data, which means that if the statement is submitted again,

the answer will be relatively the same as the previous answer.

Table 3 Hypothesis Test Results

Moderated Regression Analysis (MRA) Analysis

Variables	Original sample	T statistics (O/STDEV)	P values	Conclusion
Compliance Pressure-> Audit Judgment	1,883	2,808	0.119	H1 is rejected
Self-efficacy-> Audit Judgment	4,728	6,579	0.006	H2 accepted
Religiosity x Pressure Compliance -> Audit Judgment	0.033	-2,725	0.157	H3 is rejected
Religiosity x self efficacy -> Audit Judgment	0.086	-8,812	0.012	H4 accepted

The results of the hypothesis testing are presented in Table 4. Compliance pressure has a path coefficient value of 1.883, a t-statistic value of 2.808, and a p-value of 0.119, while self-efficacy shows a path coefficient value of 4.728, a t-statistic value of 6.579, and a p-value of 0.006.

The interaction of religiosity with obedience pressure has a coefficient value of 0.033, a t-statistic value of -2.725 and a p-value of 0.157 and religiosity with self-efficacy shows a coefficient value of 0.086, a t-statistic value of -8.812, and a p-value of 0.012.

Discussion:

The Effect of Compliance Pressure on Audit Judgment

Based on the results of the multiple linear regression tests that have been carried out, it was found that the obedience pressure variable does not have a significant effect on audit judgment. This result is indicated by a significance value greater than 0.05 so that the first hypothesis which states that obedience pressure does not have an effect on audit judgment or is not accepted.

This finding indicates that the level of obedience pressure received by auditors does not directly affect the quality or audit judgment produced, in other words, auditors are still able to maintain their professionalism and independence despite facing pressure from superiors and clients and theoretically obedience pressure is often assumed to influence auditor decisions due to the urge to follow instructions from authorities or certain interests. However, the results of this study indicate that auditors tend to adhere to professional standards, codes of ethics, and applicable audit procedures so that external pressure does not become a dominant factor in the audit decision-making process.

The insignificant effect of obedience pressure on audit judgment can be explained by several possibilities. First, auditors possess a high level of professionalism, enabling them to maintain objectivity in conducting audit judgments. Second, work experience and an understanding of audit standards enable auditors to place greater reliance on audit evidence than on social or organizational pressures. Third, the existence of an audit quality control system and review mechanism can also mitigate the impact of obedience pressure on auditor decisions.

The results of this study are consistent with the view that professional auditors act based on the principles of independence and professional skepticism. Therefore, obedience pressure is not always a determining factor in forming audit judgments.

Thus, it can be concluded that audit judgment in this study is more influenced by internal auditor factors than by compliance pressures originating from the work environment. This finding implies that improving audit quality is more effective through strengthening auditor competence, self-confidence, and understanding of professional ethics than simply controlling organizational pressures.

The Influence of Self-Efficacy on Audit Judgment

Based on the results of multiple linear regression testing, the self-efficacy variable showed an influence on audit judgment. The statistical test results showed that the significance value was below the $\alpha = 0.05$ level, so the second hypothesis stating that self-efficacy influences audit judgment can be accepted.

These findings indicate that an auditor's level of confidence in their own ability to perform audit tasks plays a significant role in producing sound audit judgment. Auditors with high self-efficacy tend to be more confident in evaluating audit evidence, making professional decisions, and defending their judgments based on applicable audit standards.

Theoretically, Bandura's concept of self-efficacy explains that individuals with high levels of self-confidence will demonstrate better performance because they have the ability to manage work pressure, solve complex problems, and defend decisions they believe are correct. In the context of auditing, self-efficacy helps auditors navigate information uncertainty and audit complexity.

High self-efficacy also encourages auditors to optimally apply professional skepticism. Auditors are less easily influenced by the opinions of others and are more focused on objective audit evidence. This improves the quality of the resulting audit judgments.

Thus, the results of this study confirm that the internal psychological factors of auditors, especially self-efficacy, are important determinants in the formation of audit judgment.

Discussion of the Role of Religiosity in Audit Judgment

Based on the results of the Moderated Regression Analysis (MRA), the religiosity variable has an influence on audit judgment. This indicates that the auditor's religious values also shape the auditor's professional decision-making process.

Religiosity reflects an individual's internalization of moral values, ethics, and spiritual

responsibility for their work. Auditors with high levels of religiosity tend to have a stronger moral awareness, making them more cautious in issuing audit judgments and avoiding decisions that conflict with ethical values.

From an ethical perspective, religiosity functions as an internal control mechanism (internal control of behavior) that guides individuals to act honestly, fairly, and responsibly. Therefore, religiosity can strengthen the quality of audit judgment by enhancing the auditor's personal integrity.

The Moderating Role of Religiosity on the Relationship between Obedience Pressure and Audit Judgment

The results of the interaction test between obedience pressure and religiosity show that religiosity does not significantly strengthen the influence of obedience pressure on audit judgment.

This finding indicates that religiosity does not function as a moderating variable in the relationship between obedience pressure and audit judgment. This means that high or low auditor religiosity does not change the relationship between obedience pressure and audit judgment.

This can be explained because from the beginning, the pressure of obedience itself did not have a significant influence on audit judgment, thus the presence of religiosity did not have a significant effect on changing the relationship. Auditors still maintain professionalism based on audit standards, not because of pressure factors or a certain level of religiosity.

And auditors in a professional environment tend to be more influenced by professional regulations and work standards than by social pressures or personal values in audit decision-making situations.

The Moderating Role of Religiosity on the Relationship between Self-Efficacy and Audit Judgment

The results of the MRA analysis show that the interaction between self-efficacy and religiosity has a significant influence on audit judgment.

Because religiosity strengthens the influence of self-efficacy on audit judgment. Auditors with high self-confidence and strong religious values will produce higher-quality audit judgments because their decisions are based not only on technical ability but also on moral and ethical considerations.

In this case, religiosity acts as a psychological reinforcement factor that increases the consistency of the auditor's professional behavior. Auditors not only believe in their own abilities but also feel a moral responsibility for the decisions they make.

Religiosity acts as a personal value that supports auditors' ethical behavior, but it does not always function as a moderating variable in every relationship between variables. This indicates that auditor professionalism is determined more by competence and self-confidence than by organizational pressure..

CONCLUSION

This study aims to analyze the influence of obedience pressure and self-efficacy on audit judgment, with religiosity as a moderating variable, among auditors at the BPK (Indonesian Audit Board) in Maluku Province. Based on data analysis using Moderated Regression Analysis (MRA), several key findings were obtained.

First, compliance pressure does not significantly influence audit judgment. This indicates that auditors are able to maintain professionalism, independence, and adhere to applicable audit standards despite facing pressure from superiors and other parties. Therefore, organizational pressure is not a primary factor determining the quality of auditors' audit judgment.

Second, self-efficacy has been shown to significantly influence audit judgment. Auditors with a high level of self-confidence in their professional abilities tend to be more confident in evaluating audit evidence, making decisions, and defending their judgments based on auditing standards. This suggests that internal psychological factors within auditors are a key determinant of quality audit judgment.

Third, religiosity was not shown to moderate the relationship between obedience pressure and audit judgment. This suggests that high or low levels of auditor religiosity do not alter the relationship between obedience pressure and audit judgment. Auditors remain committed to professionalism and audit standards in carrying out their duties.

Fourth, religiosity has been shown to strengthen the influence of self-efficacy on audit judgment. Auditors with high self-confidence and strong religious values tend to produce better audit judgments, as their decisions are based not only on technical ability but also on moral and ethical considerations.

Overall, this study shows that the quality of an auditor's audit judgment is more influenced by internal factors, particularly self-efficacy, than external pressures. Furthermore, religiosity can strengthen the quality of an auditor's decisions when combined with high self-confidence, thus becoming a crucial factor in building auditor integrity and professionalism in the audit decision-making process.

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