

The effect of gender, work stress and compliance pressure on audit judgement, with task complexity as a moderation variable

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ABSTRACT

This study aims to examine and analyze the effect of gender, work stress, and obedience pressure on audit judgment, with task complexity as a moderating variable. The population in this study were 112 auditors who worked at the Office of the Financial and Development Supervisory Agency. The type of sample used is purposive sampling because the sample selection is based on predetermined criteria. The sample in this study were 106 auditors. Data analysis

used descriptive statistical analysis, data quality test, classic assumption test, and research hypothesis test.

The results showed (1) gender has a positive effect on audit judgment, (2) work stress has a positive effect on audit judgment, (3) obedience pressure has a negative effect on audit judgment, (4) task complexity moderates (strengthens) gender on audit judgment, (5) task complexity moderates (strengthens) work stress on audit judgment, and (6) task complexity moderates (weakens) obedience pressure on audit judgment.

Keywords: Gender, Job Stress, Obedience Pressure, Audit Judgment, Task Complexity

INTRODUCTION

An existing entity is required to make financial reports periodically to show interested parties in making financial decisions on the financial performance of an entity that occurred during one period. Financial statements are the end result of an accounting cycle process. Users of government financial statements want clarity and transparency in the realization of funds for government administration. One of the users of local government financial reports is the central government. Then what if the financial reports presented do not provide relevant and correct information, Of course this will have a negative impact on

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making the wrong financial decisions. This is where the task of the auditor as the party that authorizes, validates and declares the validity of the financial statements.

The role of the audit is very important in uncovering the fairness of the information contained in management's financial reports. Referring to the purpose of the audit itself, namely to express an opinion on the fairness of the financial statements prepared by an entity, in all of these matters both material in nature, in accordance with generally accepted accounting principles in Indonesia. Mulyadi (2002) states that the fairness of financial statements is assessed based on the assertions contained in each element contained in the financial statements. Then the implementation of a reliable audit will uncover misstatements or fraud that occurred during the accounting period. In carrying out inspections carried out by an auditor, especially on government internal audits in accordance with Government Regulation No. 60 of 2008 concerning the government's internal control system, the implementation of internal control is carried out by the government's internal control apparatus, where what is meant here is the Financial and Development Supervisory Agency (BPKP), the Inspectorate General, the Provincial Inspectorate, and the City Inspectorate.

BPKP is an institution that is under the president and is directly responsible to the president. There are 4 groups in BPKP, namely audit, consultation, assistance, and evaluation, eradication of KKN, supervision education and training. BPKP as one of the executors of the government's internal control task has the task of supervising the implementation of finance and development must be in accordance with applicable laws and regulations and must comply with APIP audit standards and the applicable APIP code of ethics. BPKP needs to be supported by good performance from its auditors to create a good government with oversight function and internal control system. However, currently the BPKP auditor is still in the spotlight, because there are still many phenomena that occur related to their performance.

The theory of planned behavior is the development of the previous theory, namely the theory of reasoned action (TRA). Icek Ajzen developed this theory by adding a new construct called personality behavior control, which is to regulate individual behavior which is limited by deficiencies and limitations of the lack of resources used to behave. TRA which is a source of development of the theory of planned behavior is designed to relate to the behavior of people who have a high level of volitional control and assumes that all behavior is the domains of personality and social psychology. Many factors can interfere with the relationship between interests and behavior. The success of a performance and behavior depends on a person's ability to provide control over the factors that can influence behavior. Ajzen (1991) although a control of will is one of the most influential compared to other factors, personal limitations and external obstacles can also interfere with performance and behavior.

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This theory is used to answer problems related to the theory of needs and satisfaction. This theory was originally developed by McClelland which gave the result that there are 3 characteristics of people who have high need for achievement, namely:

1. Have a high sense of responsibility for carrying out a task or finding a problem.
2. Tend to set a moderate level of task difficulty and calculate the risk
3. Have a strong desire to obtain feedback or responses on the implementation of the tasks they perform.

An auditor who has a high need for achievement will not be affected by the work stress felt by the auditor when there is a complexity of the tasks of the audit task they carry out in making decisions and judgments that are relevant to their audit results. Such matters will not influence the auditor to produce a professional judgment if he is included in a person who has a high need for achievement.

This theory is a theory developed by Fritz Heider (1958) from his writings entitled " Psychology of Interpersonal Relations". which argues that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person and external forces, namely factors that come from outside. Arfan and Ishak (2005) state that attribution theory is a theory that explains how a person's process of interpreting an event, reason, or cause of his behavior. Related to audit judgment, attribution theory explains in depth how individuals evaluate things differently, depending on how individuals relate meaning to certain behaviors.

An auditor in making a decision must be supported by adequate information. The theory of planned behavior assumes that behavior is directed by some thing or belief. Gender is a set of attitudes and behaviors inherent in a person. Gender differences in conducting audit judgments will affect trust. Men in processing this information usually do not use all available information so that in making decisions men are less comprehensive. In contrast to women, in processing the information obtained they tend to be more thorough by using more complete information and re-evaluating the information and not giving up easily (Mayer and Levy, 1986). In addition, women also have a fairly strong memory for new information compared to men and the ability to process this little information becomes sharper (Yendrawati and Mukti, 2015).

Research conducted by Praditaningrum (2012) and Sari (2021) shows that gender influences audit judgment. Based on the description above, the hypothesis formulated is:

H₁ : Gender has a positive effect on audit judgment

With heavy work being felt and being a burden by an auditor, stress on work cannot be avoided. Work stress faced such as job demands, demands from superiors, and time to complete tasks that are felt to be heavy will be a burden by an auditor who will feel stressed on the work being done. The theory of achievement motivation which states that someone who has high motivation will not be affected by factors

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that can damage his achievement to achieve a goal. Even though at work an auditor must be faced with things that can interfere with work, he will remain professional to achieve a goal.

Research conducted by Usman, et al . (2014) showed that there is a negative correlation between job stress and job performance , which means that job stress significantly reduces a person's performance. This can be caused by the efforts of an entity to reduce the work stress of its employees. Efforts made by an entity leader, namely the existence of social support from superiors or co-workers. Social support has been proven to reduce work stress felt by auditors while working.

Suandi (2015) shows the results of research that work stress affects audit judgment. The results of this study indicate that the more an auditor feels work stress will have an impact on the audit judgment he takes. Based on the description above, the hypothesis formulated is:

H₂ : Work stress positive effect on audit judgment

An auditor in carrying out his duties is always required to behave professionally, but on the other hand the auditor must also fulfill orders from the superiors of an entity being examined. The ethical dilemma experienced by an auditor will have a negative impact on him. If the auditor is under pressure from superiors or the auditee, a conflict will arise within the auditor and there is a possibility that the auditor will violate existing auditing standards, which will affect the judgment-making process . The amount of pressure felt by the auditor will decrease and have an impact on the level of accuracy of the judgment that will be determined. In this hypothesis, the researcher uses the Attribution Theory as the Grand Theory. When obedience pressure is obtained by an auditor either from the client, superiors or management to take actions that deviate or are contrary to the code of ethics and professional standards of a Public Accountant (Muslim, Faisal, and Mentari, 2018)

This research is also supported by research conducted by Limen et al. (2017) also found that obedience pressure has a negative effect on audit judgment. From the description of the explanation above, the hypothesis that is formulated is:

H₃ : Obedience pressure negative effect on audit judgment

According to behavioral theory, planning to deal with the behavior of people has a high degree of volitional control and assumes that all behavior is the domains of personality and social psychology. Regarding the theory of planned behavior, a person's behavior is directed by several things or beliefs. Likewise the auditor's behavior, in this case making judgments, will be influenced by these things.

Gender differences affect behavioral beliefs. By imposing complex tasks on an auditor, both male and female auditors will influence in producing a judgment. Female auditors are considered to be more likely to be more thorough and not in a hurry in processing existing information and women do not easily give up in carrying out tasks that are so complex, so that when the task given to the auditor is a difficult and

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complex task, it will strengthen judgment. produced by a female auditor, but not for a male auditor. Irwanti (2011) found that task complexity strengthens the influence of gender on audit judgment. Meanwhile, Nugraha and Januarti (2015) stated that gender does not moderate the influence of audit judgment. Based on the description above, the hypothesis formulated is:

H₄: Task complexity moderates the effect of gender on audit judgment

One of the influential factors in issuing an audit opinion with audit judgment is work stress when dealing with task complexity. The work of an auditor has a very high level of complexity and difficulty. When an auditor is faced with a complex and difficult task, it will make the auditor feel inadequate especially with such limited time. In a situation like this, the auditor will feel it is a burden. Departing from this will cause him to feel work stress. If he is not able to overcome the stress, it will affect his performance which will have an impact on audit judgment. In the theory of achievement motivation put forward by McClelland where this theory states that this theory is the key to starting, controlling, maintaining, and directing someone in behavior. Someone who has such high achievement motivation will be motivated by good things where he will not be affected by stress in working to achieve goals, because he has motivation within himself which means he has the power to gain success and achieve his goals.

Fuadi (2018) found that task complexity has a positive effect on audit judgment. Whereas Yusuf (2017) showed results that there was no effect between task complexity and audit judgment. Regie (2019) found that work stress has a positive effect on audit judgment. Meanwhile, research conducted by Winanti (2021) found that work stress has no effect on audit judgment.

Based on this description, the hypothesis formulated is:

H₅: Task complexity moderates the effect of work stress on audit judgment

The existence of increasingly complex tasks faced by an auditor in the auditing process will result in a lower audit weight in the audit process, so that after the audit process is carried out it will have lower quality results. Obedience pressure given by seniors and by the auditee will affect the judgment of the auditor himself. This will result in an auditor's ability to innovate which is needed to produce a high judgment will decrease along with the increasing complexity of the tasks faced by the auditor.

As explained in the theory of attribution, that individual behavior is determined by a combination of internal strengths and external forces himself. This is meant how someone can assess an event that they are facing in depth. The behavior he does depends on the power he has, both internal and external. When an auditor has complex, varied, unclear, unstructured tasks and is under pressure from both superiors and the party being audited, he will commit acts that deviate from audit standards. This causes the loss of the professional and independent attitude of an auditor which will have an impact on the audit judgment he makes. Miftarahma, Hasan and Andreas (2018) stated that task complexity moderates the pressure of

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obedience to audit judgments. Nugraha and Indira (2015) found research results that task complexity does not moderate the effect of obedience pressure on audit judgment. Meanwhile, research conducted by Putri (2018) and Ayudia (2015) found that task complexity weakens the effect of obedience pressure on audit judgment.

H₆: Task complexity moderates the effect of obedience pressure on audit judgment

RESEARCH METHODS

This study uses a causality research design, which analyzes the causal relationship between research variables according to the hypotheses that have been prepared. This research was conducted by collecting written data by direct observation and distributing questionnaires to auditors working at the research location, namely at the South Sulawesi Representative Office for Finance and Development Supervisory Agency (BPKP).

The sampling technique in this study used a purposive sampling technique. This sampling aims to obtain information from individuals and groups with the right target.

The criteria used in this study are government auditors who work at the South Sulawesi BPKP office, and have worked for at least two years. This criterion was determined by considering: 1) there has been a lot of research on audit judgment in public accounting firms, but there is still little research on audit judgment on government auditors, and the increasing number of cases of deviation that occur in the government auditor sector, 2) BPKP auditors have served two years of service more years have sufficient experience and knowledge to be able to conduct audit judgments in a professional manner. The total number of auditors working at BPKP South Sulawesi is 112 auditors.

The data source used in this research is primary data by providing questionnaires and the questionnaires are filled out by respondents, in this case auditors who work at BPKP South Sulawesi.

RESEARCH RESULT

Descriptive Statistical Analysis

Descriptive statistics are descriptions or descriptions of the data for each research variable. Based on the descriptive statistical analysis, the sample description is obtained as follows:

Table 1 Descriptive Statistics Results

	N	Minimum	Maximum	Means	std. Deviation
Gender	80	17	24	20.11	1909
Work Stress	80	22	29	25.00	1,458
Obedience Pressure	80	17	23	20.00	1,721

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Task Complexity	80	20	28	23.77	2.116
Audit Judgment	80	19	22	24.00	1,661
Valid N (listwise)	80				

Source: SPSS Processed Results, 2023

Based on table 1 shows that the descriptive statistics of each research variable. Based on this table, the results of the analysis using descriptive statistical analysis on the gender variable show a minimum value of 17, a maximum value of 24, a mean of 20.11 with a standard deviation of 1,909. Furthermore, the results of the analysis using descriptive statistics on the work stress variable show a minimum value of 22, a maximum value of 29, a mean of 25.00 with a standard deviation of 1.458. The obedience pressure variable shows a minimum value of 17, a maximum of 23, a mean of 25.00 with a standard deviation of 1.721. The results of the descriptive statistical analysis of the task complexity variable show a minimum value of 20, a maximum of 28, a mean of 23.77 with a standard deviation of 2.116. The results of the descriptive statistical test on the audit judgment variable show a minimum value of 19, a maximum of 22, a mean of 24.00 with a standard deviation of 1.661.

Based on the table above, it can be concluded that the highest average value is in the work stress variable, namely 25.00 and the lowest average value is in the obedience pressure variable, which is equal to 20.00. The highest standard deviation is in the task complexity variable, which is 2.116, and the lowest standard deviation is in the work stress variable, which is 1.458.

Classic assumption test

The normality test used is the Kolmogorov Smirnov method with the aim of detecting whether the normality test is fulfilled or not if the normality test is determined by a significant value.

Table 2 Normality Test

		Unstandardize residual
N		80
Normal Parameters ^{a,b}	Means	.0000000
	std. Deviation	1.45438813
Most Extreme Differences	absolute	.096
	Positive	.055
	Negative	-.096
Test Statistics		.096
asyp. Sig. (2-tailed)		.064 ^c

Source: SPSS processed results, 2023

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Based on the results of the table above, it can be concluded that the unstandardized residual value uses the one sample Kolmogorovsmirnov test with an asymp value result. Sig of 0.064 which means that the value is above 0.05 so that it can be said that the variable is normally distributed.

2. Multicollinearity Test

The multicollinearity test is used to test whether there is a correlation or not between the independent variables. A good regression model should have no correlation between independent variables. Multicollinearity can be seen from the Variance Inflation Factor (VIF) value. The test results can be seen from the following table:

Table 3 Multicollinearity Test Results

	Collinearity Statistics	
	tolerance	VIF
Gender	0.735	1,361
Work Stress	0.946	1.057
Obedience Pressure	0.740	1,352
Task Complexity	0.985	1.015

Source: SPSS Processed Results, 2023

Based on the table above the results of calculating the tolerance value show that there is no independent variable that has a tolerance value of less than 0.10, meaning that there is no correlation between the independent variables whose value is more than 100%. While the VIF calculation results show the same thing, that is, none of the independent variables has a VIF value of more than 10. With that, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether there are dissimilarities or similarities of variance and residuals in one observation to another. A good regression model should not have heteroscedasticity and homoscedasticity. The results of the heteroscedasticity test can be presented in the following figure and the following table:

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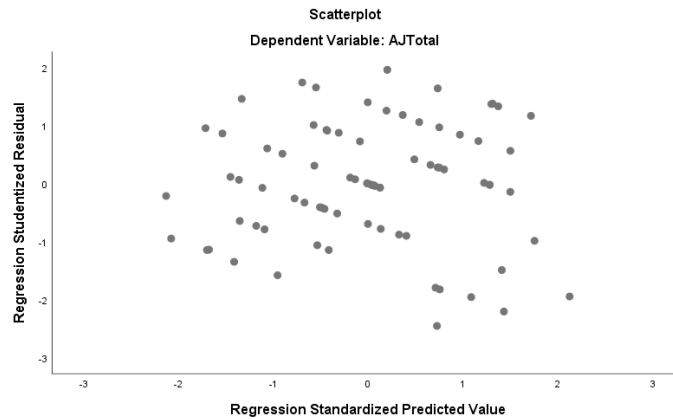


Figure 1 Heteroscedasticity Test

Based on the scatterplot graph above, it can be seen that between SRIED and ZPRED show points that spread randomly and do not form a regular pattern either above or below the number 0 on the Y axis. So it can be concluded that there is no heteroscedasticity in the regression model used.

Analysis using graphical plots also has significant weaknesses due to the number of observations that affect the results of plotting (Ghozali, 2021). Therefore, to guarantee the accuracy of the results, a statistical test is needed. The statistical test used to detect the presence or absence of heteroscedasticity is by using the Glejser test, as shown in the following table:

Table 4 Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	std. Error	Betas		
1	(Constant)	12,595	3,552			
	gender _	.085	.121	.083	.705	.483
	Work stress	.046	.106	.045	.437	.664
	Obedience Pressure	-.428	.113	-.444	-.523	.130
	Task Complexity	-.053	.080	-.068	-.670	.505

Source: SPSS Processed Results, 2023

Based on table 4 above, it can be seen that the output display results provide parameter coefficients for the independent variables in the regression equation with a probability value of > 0.05 , so it can be concluded that there is no heteroscedasticity

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Hypothesis submission

Multiple Regression Analysis

To find out whether gender, work stress, pressure of obedience to audit judgment has an influence or not, multiple regression analysis is used. Based on the data that has been processed the results of the analysis are as follows:

1. Determination Test (R^2)

Table 5 R Test Results ²

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.525 ^a	0.276	0.247	1.44128

Source: SPSS Processed Results, 2023

Based on the model summary table above, the R Square value is 0.276 or around 27.6%. This indicates that the variable audit judgment is influenced by 27.6% of gender, work stress, obedience pressure and task complexity, while the remaining 72.4% is influenced by other variables not used in this study. This shows that gender, work stress, obedience pressure and task complexity are weak enough to explain variations in audit judgment because the scores obtained are below 50%, while the rest is explained by other variables apart from the independent variables in this study.

2. Statistical Test F

The F statistical test is used to determine the independent variables included in the model have a simultaneous effect on the independent variables. The error rate used is 0.05

Table 6 F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	60,126	3	20,042	9,648	.000 ^b
residual	157,874	76	2077		
Total	218,000	79			

Source: SPSS Processed Results, 2023

Based on the table above, the calculated F value is 9.648 with a significantly lower level of error rate ($0.000 < 0.05$) indicating the position of the significance test point is at the point of accepting H1 and rejecting H0. This shows that gender, work stress, obedience pressure simultaneously affect audit judgment. This means that gender, work stress, and obedience pressure can affect the quality of the resulting audit judgment.

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3. T test (partially)

This test aims to show how far the influence of the independent variable partially on the dependent variable. If the sig. < 0.05, there is a significant influence between the independent variables on the dependent variable. But if sig . > 0.05, there is no significance between the dependent and independent variables.

Table 7 Results of the t test (t-test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	0.578	13,538			
	Gender	0.406	0.180	0.424	0.527	0.027
	Work Stress	0.066	0.112	0.058	0.590	0.038
	Obedience Pressure	-0.802	0.181	-0.831	-0.429	0.000

Source: SPSS Processed Results, 2023

Based on table 7, the following regression equation is produced:

$$Y = 0.578 + 0.406 + 0.066 - 0.802 + e... (1)$$

From the above equation can be explained as follows:

The regression constant value is 0.578 which means that if gender, work stress, obedience pressure and task complexity = 0 or do not change from their initial state, then the audit judgment value will increase by 0.578. The use of multiple regression equations in testing the hypothesis, the results obtained are the results of mathematical calculations worth 0.578. The results of the multiple regression analysis can only be applied with the assumption that gender, work stress, and obedience pressure remain constant and do not change.

Based on the table above, the gender variable obtained a t-value of 0.527 with a significance of 0.027 < 0.05. So it can be concluded that gender has an influence and is significant on audit judgment **H1 is accepted** . Based on the table above, the work stress variable obtained a t value of 0.590 with a significance level of 0.038 < 0.05. So it can be concluded that work stress has a significant effect on audit judgment **H2 is accepted**. Based on the table above the obedience pressure variable, the t value is -0.429 with a significance

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level of 0.000 <0.05. So it can be concluded that obedience pressure affects the audit judgment **H3 is accepted.**

2. Moderated Regression Analysis (MRA)

Used to test whether the task complexity variable strengthens or weakens the variables of gender, work stress, obedience pressure. Based on the processed data, the following results are obtained:

1. Statistical test R²

Table 8 MRA Test Results (R²)

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.579 ^a	0.335	0.281	1.40872

Source: SPSS Processed Results, 2023

Based on table 4.12 it shows that the value of R² is 0.335 or 33.5%. This means that the task complexity variable as a moderating variable for the relationship between the independent variables and the dependent variable is affected by 33.5% while the remaining 66.5% is influenced by other variables not included in this study. The R Square result of 0.335 is greater than the R Square in the multiple regression analysis test of 0.276 meaning that the addition of the Task Complexity variable causes the R Square value to increase which means that the resulting equation model is much better.

2. Statistical Test F

Table 9 F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	73,132	6	12,189	6.142	.000 ^b
	residual	144,868	73	1984		
	Total	218	79			

Source: SPSS Processed Results, 2023

Based on the table above, the calculated F value is 6.142 with a significantly lower error rate (0.000 <0.05). This means that the complexity of the task moderates the relationship between gender, work stress, obedience pressure simultaneously on audit judgment.

3. T test (t-test)

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Table 10 Results of the MRA t-test (t-test).

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	14,355	3,609		3,978	0.000
	Gender	0.500	0.184	0.521	2,710	0.008
	Work Stress	0.036	0.114	0.032	0.319	0.751
	Obedience Pressure	-0.824	0.182	-0.853	-4,521	0.000
	Task Complexity	0.926	0.357	0.917	3,535	0.047
	Gender*Task complexity	0.003	0.001	0.203	2.082	0.041
	Work Stress * Task Complexity	0.003	0.002	0.195	1.688	0.036
	Obedience Pressure*Task Complexity	-0.002	0.002	-0.096	-0.738	0.043

Based on table 4.14 above, the following linear regression is obtained:

$$Y = 14,355 + 0.500G + 0.036SK - 0.824TK + 0.926KT + 0.003G*KT + 0.003SK*KT - 0.002TK*KT$$

From the equation above, it can be concluded that:

The constant value is 14,355. This means that if all variables of gender, work stress and obedience pressure as well as task complexity as moderating variables are zero, then the audit judgment value is constant or 14,355.

In addition, to test the hypothesis of the moderating variable effect of the independent variable on the dependent variable, a t test is carried out as follows:

a. Task Complexity Moderates the Influence of Gender on Audit Judgment

Coefficient s table above, gender is moderated by task complexity with a t count of 2.082 and a significance of 0.041. With that, it can be concluded that the higher the level of task complexity, the gender tends to be able to increase the value of audit judgment. This means that task complexity moderates the effect of gender on audit judgment.

b. Task Complexity Moderates the Effect of Job Stress on Audit Judgment

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coefficient table above, work stress is moderated by task complexity with a t count of 1.688 and a significance of 0.036. With that, it can be concluded that the higher the level of task complexity, the work stress tends to be able to increase the value of audit judgment. This means that task complexity moderates the effect of work stress on audit judgment.

c. Task Complexity Moderates the Effect of Compliance Pressure on Audit Judgment

Coefficient table above, obedience pressure is moderated by task complexity with a t count of -0.738 and a significance of 0.043. With that, it can be concluded that the higher the level of task complexity, the obedience pressure tends to reduce the value of audit judgment. This means that task complexity moderates the effect of obedience pressure on audit judgment

DISCUSSION

The Effect of Gender on Audit Judgment

The results of hypothesis testing indicate that gender has an effect on audit judgment. The statistical test results of this method show that the t_{count} is 0.527 with a significance value of the interaction of 0.027 where the value is smaller than 0.05 ($0.27 < 0.05$). This means that gender has a positive effect on audit judgment. This shows that the first hypothesis (H1) **is accepted**.

The concept for the word 'gender' differs from gender. Gender is only limited to the difference between a man and a woman with a biological or sexual side. Meanwhile, the definition of gender includes several values, including social, cultural and psychological values. Gender refers to the roles, functions and responsibilities of a man and a woman. The public's perception of how they view the status of men is higher than that of women.

Auditors are a high-risk job and they have such a big responsibility. This responsibility is not only for the entity being audited, but for all parties who use the financial statements. In accordance with the Theory of Planned Behavior (Theory of Behavior) which refers to a person's behavior and beliefs. Where the behavior of a woman and a man is different. A female auditor will be more assertive, more thorough, and objective in making audit judgments, compared to a male auditor.

This research is in line with research conducted by Chotimah and Kartika (2017), Febrianty and Rahma (2022) and Murtadha (2018) which states that gender has a positive influence on audit judgment. This is due to the differences in various traits and characters possessed by female and male auditors.

Effect of Job Stress on Audit Judgment

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Based on the results of hypothesis testing, it shows that work stress affects audit judgment . The statistical test results of this method show that the t_{count} obtained is 0.590 with a significant value of 0.038 where the value is smaller than 0.05 ($0.038 < 0.05$). This means that work stress has a positive effect on audit judgment . This shows that the second hypothesis (H2) **is accepted**

Job stress is defined as a form of consciousness or a person's dysfunctional feelings that can be caused by things that are uncomfortable, unwanted, or perceived as a threat that occur at work (Montgomery, 2006). Auditors are constantly faced with ethical dilemmas involving a choice between conflicting values and moods. Auditor performance is not only reflected in perfect work ability, but also the ability to control and manage and control oneself.

The supporting theory that fits this variable is the theory of motivation, where this theory states that even if a person is faced with a challenge that causes stress at work, he will still act professionally because he has high motivation. This can also be caused by positive support from the work environment. This research is in line with research conducted by Litania (2019) Ibrahim, Haliah, Habbe (2023) and Indriaty, Hanif, and Thomas (2023) which states that stress at work has a positive effect on audit judgment .

The Effect of Compliance Pressure on Audit Judgment

The results of hypothesis testing indicate that obedience pressure influences audit judgment . The results of statistical tests using this analysis method show that the t_{count} obtained is -0.429 with a significance value of 0.000 which is smaller than 0.05 ($0.000 < 0.05$). This means that obedience pressure has a negative effect on audit judgment. This shows that the third hypothesis (H3) **is accepted**.

Obedience pressure is a situation where a person feels pressured at the request of an auditee or superior who directs him to commit an act that deviates from the applicable rules. Where they have power that will make the auditor no longer independent in carrying out his responsibilities. There are various types of pressure, namely pressure on time budgets, deadlines, justification. This is what can make an auditor take an action that is not in accordance with the rules.

This research is in line with the attribution theory put forward by Ajzen where each individual has a different assessment of the situation they face, because each auditor has different personal characteristics. The previous research that supports this research is research conducted by Bangun (2019), Pratiwi (2020) and Safitri, et al (2022) which found results that obedience pressure has a negative effect on audit judgment. This means that the higher the level of obedience pressure, the more it will affect the audit judgment. That is because the pressure felt by an auditor will cause an inaccurate assessment.

Task Complexity Moderates the Influence of Gender on Audit Judgment

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The results of testing the hypothesis using Moderated Regression Analysis show that task complexity successfully moderates gender on audit judgment. The results of the MRA statistical test showed that the calculated t value was 2.082 with a significance value of 0.041 which is smaller than 0.05 ($0.041 < 0.05$). This means that task complexity moderate gender by strengthening audit judgment. This shows that the fourth hypothesis (H4) **is accepted**. So it can be concluded that the higher the complexity of the task, the gender tends to be able to increase the value of audit judgment.

When the auditor faces a task that is so complex it will affect the quality in making an audit judgment. Gender differences have an influence on behavior. The difference between female and male auditors certainly has different behavior as well, as well as their respective beliefs for every behavior they carry out. When he gets a complex task, of course, the way men and women deal with it is different. Where a female auditor tends to be more thorough, not hasty and more comprehensive in making audit judgments. On the contrary, it is different with male auditors. In line with the behavioral theory which says that a person does something based on beliefs about individual behavior, it is the same as an auditor in making an audit judgment. The results of this study are supported by research conducted by Virlianda and Jaeni (2022) which shows that task complexity moderates (strengthens) gender on audit judgment.

Task Complexity Moderates the Effect of Job Stress on Audit Judgment

Based on the results of hypothesis testing using Moderated Regression Analysis, it shows that task complexity successfully moderates work stress on audit judgment. The results of the MRA statistical test showed that the calculated t value was 1.688 with a significance value of 0.036 which is smaller than 0.05 ($0.041 < 0.05$). This means that task complexity moderates job stress by strengthening audit judgment. This shows that the fifth hypothesis (H5) **is accepted**. So it can be concluded that the higher the complexity of the task, the work stress tends to increase the value of audit judgment.

The complexity of the task is one of the factors triggering the emergence of work stress. When an auditor is faced with tasks that are so complex and varied with a high level of difficulty, it will certainly make an auditor stressed at work. But an auditor who is smart and has a high professional attitude, then of course the more tasks he is faced with, the higher his enthusiasm to complete them and be responsible for the tasks given. This is in line with the theory of motivation, where this theory of motivation is a key so that a person can start, control himself in behaving. An auditor who has high motivation will always be motivated by good things, so when he feels work stress he always has the strength to achieve his goals. This research is supported by research conducted by Abdurrahman (2014) which states that task complexity can moderate the effect of work stress on audit judgment.

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Task Complexity Moderates the Effect of Compliance Pressure on Audit Judgment

Based on hypothesis testing using Moderated Regression Analysis, it shows that task complexity has succeeded in moderating the pressure of obedience to audit judgment. The results of the MRA statistical test showed that the t value was -0.738 with a significance value of 0.043 which is smaller than 0.05 ($0.041 < 0.05$). This means that task complexity moderates obedience pressure by weakening audit judgment. This shows that the sixth hypothesis (H6) **is accepted**. So it can be concluded that the higher the task complexity, the obedience pressure tends to reduce the value of audit judgment.

The existence of complex assignments received by an auditor will result in a low-quality audit weight. When he is under pressure, both time pressure and pressure from superiors or auditees while the task is so complex before him, it will have an impact on when he makes an audit judgment, namely the judgments made will be inaccurate. In attribution theory there are several factors related to audit decisions made, where a person's behavior will depend on the situation at hand. Research that supports the results of this study is research conducted by Ayudia (2015) which states that task complexity weakens the pressure of obedience to auditors' audit judgments.

CLOSING

CONCLUSION

Based on the results of the SPSS analysis on the results and discussion of the research discussed in the previous chapter, the conclusions can be described as follows:

- 1) Gender has a positive effect on audit judgment. Statistical test results show that the t_{count} is 0.527 with a significance level of 0.027 where the value is less than 0.05 ($0.027 < 0.05$). This shows that the first hypothesis (H1) **is accepted**.
- 2) Work stress has a positive effect on audit judgment. Statistical test results show t_{count} of 0.590 with a significance level of 0.038 where the value is smaller than 0.05 ($0.038 < 0.05$). This shows that the second hypothesis (H2) **is accepted**.
- 3) Obedience pressure has a negative effect on audit judgment. Statistical test results showed t_{count} of -0.429 with a significance level of 0.000 where the value is less than 0.05 ($0.000 < 0.05$). This shows that the third hypothesis (H3) **is accepted**.
- 4) Task complexity moderates (strengthens) gender against audit judgment. The MRA test results show that the $t_{calculated}$ value is 2.082 with a significant value of 0.041 where the value is less than 0.05 ($0.041 < 0.05$). This shows that the fourth hypothesis (H4) **is accepted**.

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- 5) Task complexity moderates (strengthens) work stress on audit judgment. The results of the MRA test show that the calculated t value is 1.688 with a significant value of 0.036 where the value is smaller than 0.05 ($0.036 < 0.05$). This shows that the fifth hypothesis (H5) **is accepted**.
- 6) Task complexity moderates (weakens) the pressure of adherence to audit judgment. The MRA test results show that the t value is -0.738 with a significant value of 0.043 where the value is less than 0.05 ($0.043 < 0.05$). This shows that the sixth hypothesis (H6) **is accepted**.

Limitations

- 1) The data obtained from this study only used a questionnaire, thus allowing for differences in perceptions that occurred in each respondent and also the researcher
- 2) The sample used in this study was only 80 because the criteria set were only for auditors with a tenure of >2 years.

Suggestion

- 1) For further research, it is expected to be able to add new variables that are not included in the variables used in this study. There is still 66.5% which is outside of the variables that can influence the audit judgment.
- 2) It is hoped that further research on the same topic will use interviews in addition to using a questionnaire so that the results obtained may be even better.
- 3) In determining the research criteria, it may be possible to add other items that have not been included in this research criteria, such as the age of the auditor, the position of the auditor or other items that can be measured.

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