



## Audit Judgment In Task Complexity: The Role of Audit Expertise And Big Five Personality

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**Abstract:** This study aims to examine the influence of audit expertise and task complexity on audit judgment by incorporating the Big Five personality traits as moderating variables. The research is motivated by the low quality of audit judgment in the public sector, as reflected in recurring audit findings, including those at the Ministry of Public Works and Housing (PUPR). We collected data using a quantitative causal approach through a questionnaire survey involving 164 auditors at the Inspectorate General of the Ministry of PUPR. The analysis technique applied was Partial Least Squares-Structural Equation Modeling (PLS-SEM) using SmartPLS. The results indicate that both audit expertise and task complexity have a significant positive effect on audit judgment. The personality traits of conscientiousness, extraversion, and openness to experience strengthen these relationships, while neuroticism weakens them. Meanwhile, agreeableness moderates only the relationship between audit expertise and audit judgment, but not the relationship between task complexity and audit judgment. This study contributes to the broader understanding of the auditor's personality role in improving audit judgment quality, particularly among internal auditors in the public sector, an area that has received limited research attention.

**Keyword:** Audit Judgment, Audit Expertise, Task Complexity, Big Five Personality.

### INTRODUCTION

The issue of low-quality audit judgment continues to occur in Indonesia, both in the public and private sectors, affecting the accuracy, independence, and objectivity of audit results. This condition can erode public trust in auditors and audited institutions. One clear indicator is the recurrence of findings in the Audit Reports (LHP) by the Audit Board of Indonesia (BPK), which persist despite the issuance of improvement recommendations. These recurring patterns often result from auditor carelessness or inappropriate use of audit judgment. According to Silalahi & Nuswantara (2024), recurring findings reflect a lack of attention from both auditors and auditees toward previous audit results. Hanif & Sunitiyoso (2021) identified six key causes of recurring findings, with human factors being the most dominant. These include limited knowledge, misinterpretation of findings, and a lack of caution on the part of auditors when performing their duties.

A study at the Inspectorate of Serang Regency showed that limited auditor competence weakens internal supervision and reduces the impact of audit-based improvements (Husni et al., 2022). Similarly, at the Inspectorate of Gorontalo City, recurring findings were caused by poor coordination between auditors and auditees, as well as auditors' weak ability to develop findings (Nunu et al., 2017). These findings underscore the importance of having professional, independent, and competent auditors to ensure audit effectiveness and maintain public trust.

This phenomenon highlights the need to improve the quality of audit judgment in Indonesia through enhanced auditor competence, stronger oversight, strict ethical standards, and law enforcement. Audit judgment plays a critical role in determining the quality and credibility of audit reports and public confidence, in line with the views of Prayudatama (2024) and Abdallah et al. (2024), who emphasized that audit judgment must be grounded in complete and accurate data to ensure accountability. Audit judgment involves critical thinking in selecting the best solution from various alternatives based on existing audit evidence and is influenced by experience, education, and training (Soe et al., 2022).

At the Ministry of Public Works and Housing (PUPR), despite consistently receiving unqualified opinions (WTP), recurring findings from BPK over the past three years remain, including budgeting errors, asset management issues, and spending irregularities. This indicates weaknesses in internal supervision, particularly in the quality of audit judgment by the Inspectorate General's auditors, who appear to lack precision in assessing the effectiveness of auditee follow-ups. Accurate audit judgment is critical given the large budget and complex programs overseen by the ministry.

Auditors' ability to make judgment and decisions across varying levels of task complexity is influenced by inherent attributes or personal factors (Mohd Sanusi et al., 2018). Attribution theory Heider (1958) explains that a combination of internal and external forces shapes individual behavior. This theory suggests that auditors with stronger internal attributes tend to produce better audit judgments than those with weaker ones. Kelley's model further develops this theory through three key dimensions: consistency (how stable the behavior is over time), consensus (the extent to which others behave similarly in the same situation), and distinctiveness (how differently an individual responds to different situations) (Schmitt, 2015).

This study is based on a research gap related to inconsistent findings and internal supervision weaknesses, as reflected in recurring BPK audit findings at the Ministry of PUPR. The quality of audit judgment is seen as a key contributing factor. This gap emerges from past studies that tested auditor expertise (Harsono et al., 2023 ;Padilah & Asmilia, 2021; Noho et al. (2021); Tumurang et al., 2019) and task complexity (Sabilillah et al., 2024; Muslim et al., 2018; Usman et al., 2022; Pangesti & Prihastiwati, 2022), which yielded mixed results. This study aims to examine the effect of auditor expertise as an internal factor and task complexity as an external factor on audit judgment. Abdallah et al. (2024) noted that audit expertise and task complexity are among the most influential factors in shaping audit judgment.

This research differs from previous studies by introducing the big five personality as a moderating variable, which is still rarely explored in the context of audit judgment. Earlier studies tended to focus more on personal characteristics rather than personality traits in depth. According to Feist & Feist (2006), personality influences individual behavior and performance. The Big Five personality model has been proven significant in understanding professional behavior, including auditing (Chen et al., 2023). The Big Five personality theory is a psychological approach to assessing individual personality, first introduced by Warren Norman (1963) and further developed by McCrae & Costa, who identified five stable and valid personality dimensions (Cervone & Pervin, 2022). This theory adopts the principles of trait theory, which suggests consistency across situations (John et al., 2010:160).

Research by Samagaio & Felício (2022) revealed that agreeableness, conscientiousness, and openness to experience positively correlate with professional skepticism, while

neuroticism negatively impacts audit quality. Chen et al., (2023) further showed that extraversion, along with those three dimensions, enhances audit quality, whereas neuroticism reduces it.

This study offers a fresh perspective by focusing on internal auditors, in contrast to prior studies by Suryarini et al. (2022) and Dewi & Dewi (2018), which focused on external auditors. Suryarini et al. found that openness to experience, conscientiousness, and neuroticism could moderate the relationship with audit judgment. Dewi & Dewi (2018) demonstrated that the Big Five personality traits could strengthen the relationship between ethical sensitivity and auditor performance.

This study is expected to confirm attribution theory by showing the influence of internal factors such as auditor expertise and personality on audit judgment, ultimately improving audit quality, reducing errors, and reinforcing public trust. Practically, the findings may serve as a guide for internal auditors to enhance technical competencies, self-management abilities, and to form effective audit teams based on personality types. For the Inspectorate General of the Ministry of PUPR, the findings can be used as a basis for developing auditor policies, task assignments, and improving audit judgment quality in accordance with its annual internal supervision policies.

### **Audit Expertise and Audit Judgment**

Attribution theory by Fritz Heider explains that individual behavior is influenced by internal and external factors. In the context of auditing, an auditor's judgment is affected by internal factors such as audit expertise. Expertise refers to the combination of knowledge, skills, and competencies that auditors must possess to perform their duties effectively (AAIPI, 2021). Pata'dungan (2021) categorizes audit expertise into technical and non-technical. Technical expertise includes theoretical knowledge and practical skills, while non-technical expertise covers interpersonal and cognitive abilities. Expertise is developed through education, training, and experience. Auditors with a high level of expertise are believed to be more capable of detecting errors and making better audit decisions.

Studies by Noho et al. (2021) and Tumurang et al. (2019) show that auditor expertise has a positive influence on audit judgment. In other words, the higher the expertise, the better the resulting judgment. However, different findings were reported by Harsono et al. (2023) and Padilah & Asmilia (2021), who concluded that auditor expertise does not significantly affect audit judgment. Based on these conflicting findings, the first hypothesis proposed is: H1: Audit expertise has a positive effect on audit judgment.

### **Task Complexity and Audit Judgment**

Attribution theory by Fritz Heider explains that individual behavior is influenced by both internal and external factors. In the context of auditing, an auditor's audit judgment can be affected by external factors such as task complexity. This complexity requires auditors to have a deep understanding of the work context, resulting in high-quality professional judgment (Hasnidar, 2018). According to Wood (1986), task complexity reflects the interrelationships among task elements and is a key determinant of performance, as it demands a high level of knowledge and skill from those performing the task. In auditing, task complexity is subjective and influenced by the auditor's experience (Bonner, 1994). Bonner & Sprinkle (2002) add that the more complex an audit task is, the greater the effort and strategic thinking required by the auditor. This complexity can affect audit judgment, support managerial decision-making, and improve the effectiveness of decisions.

Research by Sabilillah et al. (2024) and Muslim et al. (2018) shows that task complexity has a positive effect on audit judgment, as it demands the development of auditors' cognitive abilities. However, different findings were reported by Usman et al. (2022) and Pangesti &

Prihastiwi (2022), who stated that task complexity does not affect audit judgment. Based on these differing results, the second hypothesis proposed is:

H2: Task complexity has a positive effect on audit judgment.

### **The Effect of Audit Expertise on Audit Judgment Moderated by the Big Five Personality**

Attribution theory states that behavior is influenced by both internal and external factors, with personality being an important internal factor in audit judgment. The Big Five Theory classifies personality into five dimensions: agreeableness, conscientiousness, extraversion, neuroticism, and openness to experience (Cervone & Pervin, 2022:208) Saraswati & Latrini (2023) assert that high agreeableness reduces conflict and stress and helps auditors make ethical decisions. Dewi & Dewi (2018) show that agreeableness can moderate auditor performance. Samagaio & Felício (2022) describe it as enhancing audit knowledge and audit quality. Auditors with high agreeableness tend to produce high-quality audit judgments.

Saraswati & Latrini (2023) also mention that persistent, responsible, and task-oriented auditors possess high professional skepticism. Dewi & Dewi (2018) found that auditors with high conscientiousness tend to be meticulous, systematic, and comply with professional ethics, thereby improving performance. Samagaio & Felício (2022) identify conscientiousness as a determinant of audit quality. Auditors with this personality trait work efficiently and in detail, resulting in quality audit expertise and audit judgments.

Saraswati & Latrini (2023) state that auditors with high extraversion have strong social skills that help build constructive relationships and improve performance. Dewi & Dewi (2018) show that extraversion strengthens the relationship between ethical sensitivity and auditor performance. This personality enables auditors to establish good relationships with clients and teams without compromising independence, thereby enhancing audit expertise, and producing quality audit judgments.

Auditors with high openness to experience can make good professional judgments. Samagaio & Felício (2022) state that this trait helps consider multiple perspectives, thereby reducing improper audit practices. Saraswati & Latrini (2023) demonstrate that this personality promotes critical thinking and objective evidence evaluation, increasing alertness to errors. With this personality, auditors can improve audit expertise and produce quality audit judgments.

Conversely, neuroticism reflects a tendency to experience intense negative emotions (John et al., 2010:120). Samagaio & Felício (2022) state that auditors high in neuroticism are more vulnerable to anxiety and emotional instability, which affects rational and objective decisions. Suryarini et al. (2022) show that neuroticism moderates the relationship between compliance pressure and audit judgment, making auditors more susceptible to external pressure and more likely to make decisions that do not meet professional standards. Therefore, neuroticism weakens the positive effect of audit expertise on audit judgment.

Based on the above explanation, the hypotheses proposed are as follows:

H3a: Agreeableness strengthens the positive effect of audit expertise on audit judgment.

H3b: Conscientiousness strengthens the positive effect of audit expertise on audit judgment.

H3c: Extraversion strengthens the positive effect of audit expertise on audit judgment.

H3d: Openness to experience strengthens the positive effect of audit expertise on audit judgment.

H3e: Neuroticism weakens the positive effect of audit expertise on audit judgment.

### **The Effect of Task Complexity on Audit Judgment Moderated by the Big Five Personality**

Attribution theory explains that a person's behavior is influenced by internal and external factors, where internal factors such as personality affect auditor judgment. The Big Five Theory classifies personality into five dimensions: agreeableness, conscientiousness, extraversion,

neuroticism, and openness to experience (Cervone & Pervin, 2022:208). Auditors with these personality traits tend to have high professional skepticism (Saraswati & Latrini, 2023). Research by Dewi & Dewi (2018) shows that such auditors can reduce conflict and stress within the company and still provide ethical considerations even under pressure. Thus, auditors with high agreeableness can overcome complex tasks and high stress, which encourages the development of cognitive abilities for optimal results (Sabilillah et al., 2024). This means that high agreeableness strengthens the effect of task complexity on audit judgment.

Auditors with conscientiousness tend to comply with professional standards and avoid unethical behavior (Samagaio & Felício, 2022). Suryarini et al. (2022) show that conscientiousness moderates audit judgment, allowing auditors to make decisions by standards even under ethical pressure. Therefore, auditors with high conscientiousness can complete complex tasks thoroughly.

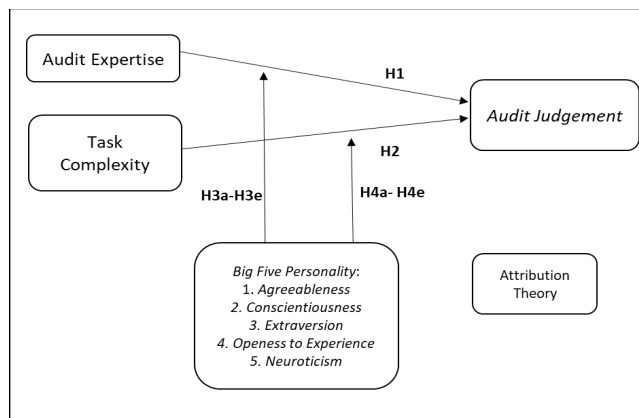
Auditors with extraversion are sociable and communicate well with coworkers and clients (Suryarini et al., 2022). Research by Chen et al. (2023) states that these auditors are more effective in audit tasks because they create a positive and collaborative work environment. Extraverted auditors also enjoy performing tasks, including complex ones (Saraswati & Latrini, 2023), so this personality strengthens the influence of task complexity on audit judgment.

Openness to experience helps auditors adapt to new and complex situations (Samagaio & Felício, 2022). Suryarini et al. (2022) found that openness can moderate compliance pressure, making auditors less affected by such pressure when making audit decisions. Auditors with this trait are flexible and able to adjust quickly in facing task complexity, thus producing quality audit judgments (Saraswati & Latrini, 2023).

Conversely, individuals high in neuroticism tend to be anxious, nervous, and emotional (Cervone & Pervin, 2022). This trait makes auditors vulnerable to pressure and stress in audit decision-making (Suryarini et al., 2022). Saraswati & Latrini (2023) state that auditors with high neuroticism tend to produce poor audit quality because they avoid problems. Samagaio & Felício (2022) add that emotional instability reduces objectivity in critical decision-making. Thus, neuroticism can decrease audit judgment quality, especially in complex tasks.

Based on the above explanation, the hypotheses proposed are as follows:  
 H4a: Agreeableness strengthens the positive effect of task complexity on audit judgment.  
 H4b: Conscientiousness strengthens the positive effect of task complexity on audit judgment.  
 H4c: Extraversion strengthens the positive effect of task complexity on audit judgment.  
 H4d: Openness to experience strengthens the positive effect of task complexity on audit judgment.

H4e: Neuroticism weakens the positive effect of task complexity on audit judgment.



**Figure 1. Framework**

## METHOD

### Research Type

This study uses a causal quantitative approach to explain the relationships between variables according to the proposed hypotheses. A survey method using questionnaires is employed to collect cross-sectional data, which means data collected from many samples at a single point in time (Hartono, 2011).

### Population and Sampling Technique

The population of this study consists of all auditors at the Inspectorate General of the Ministry of Public Works and Housing (PUPR), totaling 198 individuals (as of December 1, 2024). The sample size is determined using Slovin's formula with a minimum of 133 respondents. The sampling technique applied is random sampling, giving each member of the population an equal chance to be selected (Sekaran & Bougie, 2016).

### Operational Definitions and Variable Measurement

The questionnaire items refer to previous research to maintain validity and reliability. Measurement uses a Likert scale of 1–5, where (1) means Strongly Disagree and (5) means Strongly Agree. Reverse-coded items use an inverted scale. The Likert scale is chosen because it clearly measures both positive and negative responses.

The operational definitions of these variables are as follows:

#### 1. Audit Judgment

According to International Standard on Auditing (ISA) 200 (2009), professional judgment is the application of knowledge and experience in auditing, accounting, and ethics to reach appropriate decisions during audit assignments. The audit judgment indicators in this study are adopted from Sabilillah et al. (2024), including: determination of materiality level according to ISA 320 (2009), determination of audit risk according to ISA 200 (2009), and assessment of entity's going concern according to ISA 570 (2016).

#### 2. Audit Expertise

According to the Indonesian Association of Government Internal Auditors (AAIPI, 2021), AIP leaders must ensure that their supervisory teams have the knowledge, skills, and competencies to carry out tasks effectively. The audit expertise indicators in this study are adopted from Septianingsih et al., (2021), including: knowledge of audit standards, knowledge of the entity, clear communication skills, professional certification and training, and professional proficiency in performing tasks.

#### 3. Task Complexity

According to Wood (1986), task complexity reflects the relationships among task elements and is a key factor in performance. The more complex the task, the greater the need for analytical skills and deep understanding, requiring auditors to possess critical thinking and systematic work strategies to ensure effective audit procedures. The indicators for this variable in the study are adopted from Sabilillah et al. (2024), namely: task difficulty level, unstructured tasks, irrelevant information. These three indicators are based on Wood's (1986) dimensions of task complexity.

#### 4. Big Five Personality

The Big Five personality is a psychological approach to assessing an individual's personality, classified by McCrae and Costa into five main dimensions:

- a) Agreeableness, which describes traits of kindness, trust, and modesty (John et al., 2010). Indicators: tolerance, trustworthiness, kindness (Samagaio & Felício, 2022);
- b) Conscientiousness, which reflects organizational ability, impulse control, and goal focus (John et al., 2010). Indicators: organized, careful, detail-oriented, competent (Samagaio & Felício, 2022):

- c) Extraversion, which indicates social energy, enthusiasm, and openness to social interactions (John et al., 2010). Indicators: talkative, energetic, sociable (Samagaio & Felício, 2022);
- d) Openness to Experience, which describes creativity, curiosity, and openness to new experiences (John et al., 2010). Indicators: creative, imaginative, intelligent, artistic (Samagaio & Felício, 2022);
- e) Neuroticism, which measures tendencies toward negative emotions such as anxiety and emotional instability (John et al., 2010). Indicators: depression, worry, emotional instability (Samagaio & Felício, 2022).

### **Data Collection Method**

The data collection method in this study uses a survey with a questionnaire as the primary tool. The questionnaire used is a closed-ended questionnaire, meaning the questions have predefined answers from which respondents select (Sekaran & Bougie, 2016).

### **Data Analysis Technique**

This study uses the PLS-SEM model with SmartPLS software to analyze the data. SEM (Structural Equation Modeling) is a multivariate analysis technique that models complex relationships between variables (Hair et al., 2022). PLS-SEM facilitates the mapping of moderating effects and is suitable for both simple and complex models. The analysis consists of a measurement model (outer) and a structural model (inner). The measurement model (outer model) describes the relationship between latent variables and their indicators (Hair et al., 2022). The variables of audit expertise, task complexity, Big Five personality, and audit judgment use reflective indicators. The outer model tests include reliability and validity:

- a) Indicator reliability is measured by outer loading  $\geq 0.70$ , indicating the construct explains more than 50% of the indicator variance.
- b) Internal consistency reliability is measured by Cronbach's alpha and composite reliability  $\geq 0.70$ .
- c) Convergent validity is measured by AVE (Average Variance Extracted)  $\geq 0.50$ , assessing the construct's unity in explaining indicator variance.
- d) Discriminant validity is measured by the HTMT ratio  $< 0.85$ , assessing empirical differences between constructs.

The structural model (inner model) describes the relationships between latent variables (Hair et al., 2022). Evaluation is done by examining the path coefficients and t-statistics from bootstrapping. The coefficient of determination ( $R^2$ ) for the dependent variable is assessed as follows: 0.67 (strong), 0.33 (moderate), and 0.19 (weak). Changes in  $R^2$  are used to assess the substantive influence of independent variables on the dependent variable.

Hypothesis testing uses PLS analysis by looking at the p-value and coefficients. Hypotheses are accepted if p-value  $\leq 0.05$ , t-statistic  $> 1.65$  (one-tailed), and the coefficient is in the hypothesized direction. Hypotheses are rejected if p-value  $> 0.05$ , t-statistic  $< 1.65$ , and the coefficient is not in the expected direction.

## **RESULTS AND DISCUSSION**

### **Description of the Research Object**

Data collection was conducted from April 21 to May 6, 2025. Out of 181 questionnaires distributed, 168 responses were received. After eliminating 4 responses with extreme response bias, the number of valid data for analysis was 164. Most respondents hold positions as Junior Auditor and Associate Auditor, who play a direct role in audit execution. The majority also have more than five years of work experience, reflecting professional maturity and providing validity to the audit judgments they make.

### Measurement Model Testing (Outer Model)

**Table 1. Average Variance Extracted (AVE) Values**

Variable	Indicators	AVE	Result
Audit Judgment	AU1, AU2, AU3, AU4, AU5, AU6	0,800	Valid
Audit Expertise	KA1, KA2, KA3, KA4, KA5	0,649	Valid
Task Complexity	KT1, KT2, KT3, KT4, KT5, KT6	0,655	Valid
Big five personality-Agreeableness	AG1, AG2, AG3, AG4, AG5, AG6, AG7, AG8, AG9	0,645	Valid
Big five personality-Conscientiousness	CS1, CS2, CS3, CS4, CS5, CS6, CS7, CS8, CS9	0,662	Valid
Big five personality-Extravesion	EV1, EV2, EV3, EV4, EV5, EV6, EV7, EV8	0,668	Valid
Big five personality-Openness to experience	OE1, OE2, OE3, OE4, OE5, OE6, OE7, OE8, OE9, OE10	0,642	Valid
Big five personality-Neuroticism	NT1, NT2, NT3, NT4, NT5, NT6, NT7, NT8	0,660	Valid

Based on the convergent validity test results in Table 1, it can be seen that Average Variance Extracted (AVE) values for all variables used have exceeded 0.50. Therefore, it can be concluded that all the statements in each variable are considered valid.

**Table 2 HTMT Criterion Values**

Variable	AG	AU	CS	EV	KA	KT	NT	OE	Result
Big five personality-Agreeableness (AG)									
Audit Judgment (AU)	0,336								Valid
Big five personality-Conscientiousness (CS)	0,081	0,249							Valid
Big five personality-Extravesion (EV)	0,072	0,239	0,096						Valid
Audit Expertise (KA)	0,111	0,286	0,079	0,052					Valid
Task Complexity (KT)	0,079	0,366	0,110	0,088	0,080				Valid
Big five personality-Neuroticism (NT)	0,102	0,310	0,077	0,157	0,105	0,104			Valid
Big five personality-Openness to experience (OE)	0,077	0,268	0,088	0,099	0,141	0,089	0,097		Valid

Based on the results above, it can be concluded that the discriminant validity values obtained are less than 0.85. Therefore, the variables used in this study can be considered valid.

**Table 3 Outer Loading Values**

Variable	Indicators	Outer Loading	Result
<i>Audit judgment</i>	AU1	0,893	Reliable
	AU2	0,887	Reliable
	AU3	0,891	Reliable
	AU4	0,904	Reliable
	AU5	0,897	Reliable
	AU6	0,893	Reliable
Audit Expertise	KA1	0,831	Reliable
	KA2	0,774	Reliable
	KA3	0,777	Reliable
	KA4	0,848	Reliable
	KA5	0,796	Reliable
Task Complexity	KT1	0,776	Reliable
	KT2	0,798	Reliable

Variable	Indicators	Outer Loading	Result
	KT3	0,844	Reliable
	KT4	0,797	Reliable
	KT5	0,834	Reliable
	KT6	0,807	Reliable
<i>Big five personality-Agreeableness</i>	AG1	0,801	Reliable
	AG2	0,828	Reliable
	AG3	0,839	Reliable
	AG4	0,791	Reliable
	AG5	0,849	Reliable
	AG6	0,783	Reliable
	AG7	0,797	Reliable
	AG8	0,772	Reliable
	AG9	0,761	Reliable
<i>Big five personality-Conscientiousness</i>	CS1	0,815	Reliable
	CS2	0,793	Reliable
	CS3	0,791	Reliable
	CS4	0,837	Reliable
	CS5	0,866	Reliable
	CS6	0,833	Reliable
	CS7	0,757	Reliable
	CS8	0,820	Reliable
	CS9	0,806	Reliable
<i>Big five personality-Extravesion</i>	EV1	0,833	Reliable
	EV2	0,825	Reliable
	EV3	0,799	Reliable
	EV4	0,828	Reliable
	EV5	0,776	Reliable
	EV6	0,852	Reliable
	EV7	0,822	Reliable
	EV8	0,802	Reliable
<i>Big five personality-Openness to experience</i>	OE1	0,784	Reliable
	OE2	0,822	Reliable
	OE3	0,812	Reliable
	OE4	0,781	Reliable
	OE5	0,828	Reliable
	OE6	0,788	Reliable
	OE7	0,788	Reliable
	OE8	0,821	Reliable
	OE9	0,760	Reliable
	OE10	0,827	Reliable
<i>Big five personality-Neuroticism</i>	NT1	0,833	Reliable
	NT2	0,786	Reliable
	NT3	0,798	Reliable
	NT4	0,795	Reliable
	NT5	0,851	Reliable
	NT6	0,861	Reliable
	NT7	0,817	Reliable
	NT8	0,751	Reliable

Based on the table above, the results of the indicator reliability test show that the outer loading values for all items are above 0.70, indicating that the indicators for each variable can be used as research instruments.

**Table 4 Cronbach's Alpha and Composite Reliability Values**

Variable	Cronbach's Alpha	Composite Reliability	Result
Audit Judgment	0,950	0,960	Reliable
Audit Expertise	0,866	0,902	Reliable
Task Complexity	0,895	0,919	Reliable
Big five personality-Agreeableness	0,931	0,942	Reliable
Big five personality-Conscientiousness	0,936	0,946	Reliable
Big five personality-Extravesion	0,929	0,941	Reliable
Big five personality-Openness to experience	0,939	0,947	Reliable
Big five personality-Neuroticism	0,926	0,939	Reliable

Based on the table above, it can be concluded that all variables in this study have an acceptable level of reliability, meaning that each indicator used to measure the variables is considered reliable. Referring to the evaluation results of the three aspects of the measurement model (outer model), it can be concluded that the variables and indicators used have met the established criteria. Therefore, the measurement model developed in this study is declared good, as demonstrated by valid and reliable measurement results.

**Structural Model Testing (Inner Model)**

**Table 5. Inner VIF Values**

Variable	VIF
Audit Expertise → Audit Judgment	1,901
Task Complexity → Audit Judgment	2,131
Agreeableness x Audit Expertise → Audit Judgment	1,667
Agreeableness x Task Complexity → Audit Judgment	1,582
Conscientiousness x Audit Expertise → Audit Judgment	1,697
Conscientiousness x Task Complexity → Audit Judgment	1,836
Extravesion x Audit Expertise → Audit Judgment	1,357
Extravesion x Task Complexity → Audit Judgment	1,776
Openness to experience x Audit Expertise → Audit Judgment	1,986
Openness to experience x Task Complexity → Audit Judgment	1,474
Neuroticism x Audit Expertise → Audit Judgment	1,695
Neuroticism x Task Complexity → Audit Judgment	2,166

Based on the table above, it can be concluded that there are no symptoms of multicollinearity among the variables used in this study, indicating that the structural model is stable and suitable to proceed to the hypothesis testing stage. The significance and relevance of the path coefficients were analyzed based on the t-statistic values and p-values. Most of the t-statistic values exceed the critical threshold of 1.65, indicating significance at the 5% level for a one-tailed test. Additionally, most of the path coefficient values fall within the range of -1 to +1, reflecting relationships within reasonable limits.

However, there is one moderation path that is not significant the moderating effect of agreeableness on the relationship between task complexity and audit judgment, with a t-statistic of 1.049 and a p-value of 0.147. This indicates that the moderation effect of agreeableness on this path is not statistically supported. The R<sup>2</sup> result for the dependent variable audit judgment shows a value of 83.9%, which means that the audit judgment variable can be explained by the audit expertise and task complexity variables with the moderation of the big five personality by 83.9%. Meanwhile, the remaining 16.1% is explained by other factors outside this research model.

### Hypothesis Testing

Hypothesis testing was conducted through bootstrapping analysis in SmartPLS by examining the p-value ( $\leq 5\%$ ) and t-statistic ( $> 1.65$ ) for a one-tailed test. The relationships between variables were assessed based on the path coefficient, where values close to -1 or 1 indicate a strong negative or positive relationship, respectively.

**Table 6. Hypothesis Test Results**

Hypothesis	Path	Path Coefficient	T-statistic Values	P-Values	Result
H1	Audit Expertise → Audit Judgment	0,190	3,018	0,001	Accepted
H2	Task Complexity → Audit Judgment	0,189	2,887	0,002	Accepted
H3a	AG x Audit Expertise → Audit Judgment	0,258	3,414	0,000	Accepted
H3b	CS x Audit Expertise → Audit Judgment	0,116	1,710	0,044	Accepted
H3c	EV x Audit Expertise → Audit Judgment	0,162	3,426	0,000	Accepted
H3d	OE x Audit Expertise → Audit judgment	0,218	1,948	0,026	Accepted
H3e	NT x Audit Expertise → Audit judgment	-0,225	2,878	0,002	Accepted
H4a	AG x Task Complexity → Audit Judgment	0,109	<b>1,049</b>	<b>0,147</b>	<b>Rejected</b>
H4b	CS x Task Complexity → Audit Judgment	0,255	3,240	0,001	Accepted
H4c	EV x Task Complexity → Audit judgment	0,223	3,514	0,000	Accepted
H4d	OE x Task Complexity → Audit judgment	0,222	2,391	0,008	Accepted
H4e	NT x Task Complexity → Audit judgment	-0,165	2,495	0,006	Accepted

## DISCUSSION

### Audit Expertise Has a Positive Effect on Audit Judgment

The first hypothesis states that audit expertise has a positive effect on audit judgment, and the test results show that this hypothesis is significantly accepted. This finding supports previous studies (Noho et al., 2021; Tumurang et al., 2019) which indicate that auditors with adequate technical knowledge, professional experience, and skills tend to produce accurate and objective audit decisions. This expertise is an important internal factor as explained by attribution theory, influencing the auditor’s ability to respond independently and professionally to audit situations. The importance of audit expertise is also emphasized in ISA 200 and AAPII guidelines, which require auditors to maintain professional competence and apply professional judgment in every audit process. At the Ministry of Public Works, auditor certification is mandatory, and audits are conducted in teams through tiered reviews by auditors with higher certifications. This mechanism highlights the critical role of audit expertise in maintaining the accuracy and quality of audit judgment, especially in complex and dynamic work environments.

### Task Complexity Has a Positive Effect on Audit Judgment

The second hypothesis states that task complexity has a positive effect on audit judgment, and the test results significantly support this hypothesis. Task complexity as an external factor encourages auditors to exert higher cognitive abilities and professional judgment to produce accurate and high-quality decisions. This finding aligns with attribution theory and is supported

by previous studies (Sabilillah et al., 2024; Muslim et al., 2018), as well as Wood's (1986) view that the more complex a task is, the higher the expertise required. In the context of the Ministry of Public Works, auditors often face audits of large infrastructure projects that demand in-depth analysis of technical and financial data, making this complexity enhance the quality of the audit judgment produced.

### **Agreeableness Strengthens the Positive Effect of Audit Expertise on Audit Judgment**

Hypothesis 3a states that the personality trait agreeableness strengthens the positive effect of audit expertise on audit judgment, and the research results significantly support this. This finding aligns with Samagaio & Felício (2022), who note that agreeableness improves auditee understanding and audit quality, as well as Moradi et al. (2024), who show that experienced auditors can balance this trait with skepticism. Studies by Dewi & Dewi (2018) and Saraswati & Latrini (2023) also support that auditors with high agreeableness are able to collaborate effectively, make ethical decisions, mitigate conflicts, and consider ethical aspects in audits. According to Heider's attribution theory (1958), the cooperative and trustworthy nature of agreeableness (Cervone & Pervin, 2022) helps auditors build effective communication with relevant parties, such as the commitment-making official (PPK) and service providers in the Ministry of Public Works and Housing (PUPR), enabling them to optimally utilize audit expertise and produce more accurate and responsible audit judgments.

### **Conscientiousness Strengthens the Positive Effect of Audit Expertise on Audit Judgment**

Hypothesis 3b states that the personality trait conscientiousness strengthens the positive effect of audit expertise on audit judgment, and the research results significantly support this. This finding aligns with Mansour & Popoola (2020) and Saraswati & Latrini (2023), who identify conscientiousness as an important moderating factor that enhances the effectiveness of audit expertise, particularly in risk assessment and professional skepticism. Dewi & Dewi (2018) and Samagaio & Felício (2022) also support that auditors with high conscientiousness tend to be meticulous, systematic, and highly dedicated, thereby improving audit performance and the quality of decisions. According to Heider's attribution theory (1958) and the definition by John et al. (2010), conscientiousness reflects a disciplined and organized attitude that enables auditors to consistently optimize their expertise. At the Ministry of Public Works and Housing (PUPR), auditors with this trait demonstrate high accuracy and professional integrity, which strengthens the quality of audit judgments and their resilience against pressure and conflicts of interest during the audit process.

### **Extraversion Strengthens the Positive Effect of Audit Expertise on Audit Judgment**

Hypothesis 3c states that the personality trait extraversion strengthens the positive effect of audit expertise on audit judgment, and the test results significantly support this. This finding aligns with the studies of Wijaya & Cheisviyanny (2024), Dewi & Dewi (2018), and Saraswati & Latrini (2023), which show that auditors with extraversion tend to be socially active, critical, and skeptical in gathering information, thereby improving the quality of audit decisions. According to Heider's attribution theory (1958) and the definition by John et al. (2010), extraversion is an internal factor reflecting energetic, assertive, and communicative attitudes that help auditors utilize their expertise effectively. At the Ministry of Public Works and Housing (PUPR), auditors with this personality trait are more proactive in collecting data and analyzing infrastructure project documents, producing more accurate and high-quality audit judgments thanks to their communicative and critical approach.

### **Openness to Experience Strengthens the Positive Effect of Audit Expertise on Audit Judgment**

Hypothesis 3d states that the personality trait openness to experience strengthens the positive effect of audit expertise on audit judgment, which is significantly supported by the test results. This finding aligns with the studies of Samagaio & Felício (2022), Suryarini et al. (2022), and Saraswati & Latrini (2023), which show that auditors with high levels of openness can think creatively, critically, and flexibly when assessing audit situations, thereby improving the objectivity and quality of audit decisions. According to Heider's attribution theory (1958) and the definition by John et al. (2010), openness to experience is an internal factor that allows individuals to be open to new experiences and diverse approaches, strengthening the effective utilization of audit expertise. At the Ministry of Public Works and Housing (PUPR), auditors with this personality trait tend to be more critical and innovative in analyzing financial reports of infrastructure projects, producing audit judgments that are more accurate, objective, and of higher quality.

### **Neuroticism Weakens the Positive Effect of Audit Expertise on Audit Judgment**

Hypothesis 3e states that the personality trait neuroticism weakens the positive effect of audit expertise on audit judgment, which is significantly supported by the test results. This finding is consistent with studies by Sipayung et al. (2021), Samagaio & Felício (2022), and Suryarini et al. (2022), which show that auditors with high levels of neuroticism are prone to stress, anxiety, and emotional instability, thereby disrupting rational and objective audit decision-making. According to Heider's attribution theory (1958) and the definition by John et al. (2010), neuroticism is an internal factor that causes a high intensity of negative emotions, reducing concentration and the quality of audit judgment. At the Ministry of Public Works and Housing (PUPR), auditors with high neuroticism often experience doubt and difficulty making decisions when facing pressure or data inconsistencies, resulting in suboptimal use of their audit expertise and potentially producing audit judgments that are less accurate and not in accordance with professional standards.

### **Agreeableness Does Not Moderate the Positive Effect of Task Complexity on Audit Judgment**

Hypothesis 4a states that the personality trait agreeableness strengthens the positive effect of task complexity on audit judgment; however, the test results reject this hypothesis, indicating that agreeableness does not moderate this relationship. This finding is supported by Chen et al. (2023), who stated that agreeableness is not a key determinant in improving audit performance, as well as Suryarini et al. (2022), which showed that auditors with this trait tend to avoid conflict and risk deviating from professional standards to maintain harmony, thereby reducing the quality of audit judgment. Anggaraini and Nafasati (2018) also found that agreeableness has no moderating effect on dysfunctional behavior in audits. Kujjck & Paresi (2020) added that internal auditors have a lower level of "accommodating others" because being overly friendly and conflict-avoidant is less suitable when dealing with complex audit tasks that require a critical and firm attitude. In conclusion, in complex audit tasks, the trait agreeableness cannot moderate the relationship between task complexity and audit judgment because the tendency to avoid conflict does not support better audit assessments.

### **Conscientiousness Strengthens the Positive Effect of Task Complexity on Audit Judgment**

Hypothesis 4b states that the personality trait conscientiousness strengthens the positive effect of task complexity on audit judgment, and the test results show that this hypothesis is accepted significantly. This finding aligns with Suryarini et al. (2022), who demonstrated that conscientiousness acts as a moderating variable that helps auditors maintain professionalism

even when facing pressure or unethical instructions. Auditors with this personality trait also tend to avoid deviant behavior (Samagaio & Felício, 2022) and are more systematic and meticulous in evaluating audit evidence (Dewi & Dewi, 2018). Based on attribution theory (Heider, 1958), conscientiousness as an internal factor reflects individuals who are organized, reliable, meticulous, and persistent (Cervone & Pervin, 2022). In the environment of the Ministry of Public Works and Housing (Kementerian PUPR), auditors with high conscientiousness have proven to be more effective in handling complex tasks such as project budget verification or procurement regulation audits. Their meticulous and disciplined nature strengthens their ability to analyze information thoroughly and produce accurate and professional audit judgments.

### **Extraversion Strengthens the Positive Effect of Task Complexity on Audit Judgment**

Hypothesis 4c states that the personality trait extraversion strengthens the positive effect of task complexity on audit judgment, and the test results show that this hypothesis is accepted significantly. This finding is supported by Chen et al. (2023), who stated that auditors with extraverted traits tend to create a collaborative and positive work environment, as well as Suryarini et al. (2022), who highlighted the effectiveness of interpersonal communication by extraverted auditors during the audit process. Saraswati & Latrini (2023) further noted that extraverted auditors are more enthusiastic in facing assignments, quickly adapt, and actively seek information. Based on attribution theory (Heider, 1958), extraversion as an internal factor reflects communicative, confident, and proactive traits (Cervone & Pervin, 2022), which greatly support auditors in dealing with task complexity. Within the environment of the Ministry of Public Works and Housing (Kementerian PUPR), extraverted auditors are more effective in establishing communication with various parties such as contractors or officials, thereby enabling them to gather important information in depth and build productive cooperation. Thus, extraversion strengthens auditors' ability to produce objective and high-quality audit judgments.

### **Openness to Experience Strengthens the Positive Effect of Task Complexity on Audit Judgment**

Hypothesis 4d states that the personality trait openness to experience strengthens the positive effect of task complexity on audit judgment, and the test results show that this hypothesis is significant. This finding is supported by Samagaio and Felício (2022), who state that auditors with high openness are able to adapt to complex audit situations, as well as Suryarini et al. (2022), who show that such auditors remain independent when facing compliance pressures. Saraswati and Latrini (2023) add that openness to experience enables auditors to think flexibly, accept diverse perspectives, and develop innovative approaches when solving audit problems. Attribution theory (Heider, 1958) explains that openness as an internal personality factor plays an important role, as individuals with this trait tend to be open to new ideas and think freely (Cervone & Pervin, 2022), which is crucial when facing complex and changing audit situations. At the Ministry of Public Works and Housing (Kementerian PUPR), auditors with this trait are able to handle multi-year infrastructure projects with technical and administrative variations, and adapt their audit strategies flexibly, thereby improving the accuracy and professional quality of audit judgments.

### **Neuroticism Weakens the Positive Effect of Task Complexity on Audit Judgment**

Hypothesis 4e states that the personality trait neuroticism weakens the positive effect of task complexity on audit judgment, and the statistical test results (Table 5.10) show that this hypothesis is significant. Research by Suryarini et al. (2022) and Saraswati & Latrini (2023) indicates that auditors with high neuroticism tend to have unstable emotions, are easily anxious,

and exhibit low professional skepticism, thus they tend to avoid problems and make less objective audit decisions. Samagaio & Felicio (2022) also state that emotional instability can disrupt clear thinking during critical decision-making. This supports attribution theory (Heider, 1958), which states that personality as an internal factor, such as neuroticism, influences individual behavior. Individuals with high neuroticism tend to be easily stressed and have difficulty focusing (Cervone & Pervin, 2022), which negatively affects their ability to handle complex audit tasks. Within the Ministry of Public Works and Housing (Kementerian PUPR), auditors with high neuroticism may feel pressured when dealing with complicated infrastructure projects, causing hesitant and less objective decision-making, ultimately lowering the quality of audit judgment.

## CONCLUSION

Audit expertise plays a crucial role in producing high-quality audit judgments, supported by technical knowledge, experience, and analytical skills gained through education, training, and certification. Task complexity, as an external factor, requires auditors to fully utilize their cognitive abilities and professional judgment. The findings show that auditors' personality moderates the influence of expertise and task complexity on audit judgment. Personality dimensions such as conscientiousness, extraversion, and openness to experience strengthen the positive influence, while agreeableness is not significant in complex task contexts. Conversely, neuroticism weakens the positive influence due to tendencies toward stress and emotional instability. These results support Heider's attribution theory (1958), which states that individual behavior is influenced by internal factors such as personality. This study also enriches the literature by examining the role of the Big Five personality traits in the context of internal auditors in the Indonesian public sector, confirming that the influence of personality is contextual.

Practically, these findings can be utilized by internal auditors at the Ministry of Public Works and Public Housing (PUPR) to develop effective work schedules, form teams based on personality characteristics, and design training programs to improve technical expertise and stress management. From a policy perspective, the results can serve as a basis for formulating regulations on auditor competency development through the Inspector General's decisions. This study has limitations related to delays in data collection because some auditors were on duty. Future research is recommended to schedule questionnaire administration specifically to increase response rates. Additionally, qualitative approaches such as in-depth interviews are suggested to gain a more comprehensive understanding of the factors influencing audit judgment in complex situations.

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