Jurnal Sistem Informasi, Manajemen, dan Akuntansi (SIMAK)
Volume 23 Issue 02, November 2025
P-ISSN: 1693-5047, E-ISSN: 2621-0320

The Determinants of Professional Skepticism in Shaping Audit Judgment at the Regional Inspectorate of Gowa Regency

Muhammad Hardi Kasriadi Kamal[1], Muh. Akob[2], Annas Lalo[3]
Sekolah Tinggi Ilmu Manajemen (STIEM) Bongaya Makassar

Abstract: This study aims to identify and analyze the determinants of professional skepticism in shaping audit judgment at the Regional Inspectorate of Gowa Regency. Professional skepticism is an attitude of consistently questioning the audit evidence obtained; the presence of professional skepticism among auditors leads to higher-quality audit judgments. The population in this study is the Inspectorate of Gowa Regency. The sample consists of all Government Internal Supervisory Apparatus (APIP), totaling 55 respondents. The source of data is primary data collected through questionnaires, which employed a Likert scale. The analytical technique used is PLS-SEM. The results of this study indicate that auditor expertise has a positive but insignificant effect on the audit judgment of internal PPUPD auditors at the Inspectorate Office of Gowa Regency. Task complexity has a positive and significant effect on audit judgment of internal PPUPD auditors at the Inspectorate Office of Gowa Regency. Professional skepticism is able to mediate the effect of task complexity and auditor expertise on the audit judgment of internal PPUPD auditors at the Inspectorate Office of Gowa Regency in enhancing accountability, transparency, and efficiency.
Keywords: Task Complexity, Auditor Expertise, Professional Skepticism, Audit Judgment

Article Info:
Received: September 13rd, 2025 | Revised: October 11th, 2025 | Accepted: November 10th, 2025
DOI:

[1] Email: hardikamal84@gmail.com (Corespondence Author)
[2] Email: akobkadir@gmail.com
[3] Email: annas.lalo@stiem-bongaya.ac.id

1. INTRODUCTION

The rapid development of the modern world underscores the importance of public sector accountability in achieving good governance in Indonesia. Studies have shown that the economic crisis in Indonesia was caused by poor governance (*bad governance*) and an ineffective bureaucracy. Public sector accountability is closely related to transparency and the provision of information to meet public needs. Users of financial statements consistently expect reports to be accurate, complete, and reliable so that they can serve as a sound basis for decision-making.

Every entity, in pursuing its objectives, is expected to minimize the risks it faces. To detect areas or functions with high risks that may potentially hinder the achievement of objectives, the role of internal supervision is required. In general, the function of internal audit is to provide an assessment of the efficiency of internal control within an organization. It is not only focused on verifying the accuracy and correctness of accounting records but also involves examining various operational activities that occur within the organization (Idris, 2012).

Auditors are required to deliver audit judgments that are reliable and accurate so they can serve as a sound basis for decision-making. Role Theory states that individuals act in accordance with the roles assigned by their social environment. In the context of audit judgment, auditors play the role of independent evaluators responsible for the fairness of financial statements. Auditors must also meet the expectations of stakeholders, such as management, investors, and regulators, which may influence their considerations in making audit decisions. Audit failures have triggered a crisis of public trust due to the accounting profession's inability to properly audit financial statements. Therefore, in providing audit judgments, auditors must maintain a skeptical attitude throughout the audit process. Skepticism is often regarded as the foundation for detecting fraud and upholding independence (SAS No. 99). However, role conflicts and external pressures can affect auditor independence, professional skepticism, and objectivity, which in turn have an impact on the quality of the audit judgments produced.

Cases of professional skepticism in the context of audit judgment often arise when auditors do not fully accept or trust the evidence or information presented by the audited entity, or when auditors suspect potential inaccuracies or data manipulation that could affect audit judgment. Instances of skepticism influencing audit judgment in local government can be observed in various situations where auditors, whether from the Audit Board of Indonesia (BPK) or the Regional Inspectorate, face dilemmas or decisions shaped by doubts regarding the reliability of data or reports provided by local governments.

In addition to its relation with skepticism, the rendering of judgment is also associated with task complexity. Auditors are often faced with complex assignments that require a skeptical attitude—an attitude characterized by a mindset of constant questioning and critical evaluation of audit evidence. In the auditing environment, it is important to study task complexity because it affects audit judgment performance, and understanding different levels of audit task complexity can help managers assign tasks more effectively and make better training decisions (Bonner, 1994).

Task complexity is also a variable that influences auditor performance in making judgments. The large amount of information obtained during an audit, which must be combined with existing evidence, will affect the auditor's ability to form a judgment. Thus, task complexity itself is characterized as being

unstructured, difficult to comprehend, and ambiguous. According to Bonner (1994), there are three fundamental reasons why it is important to examine task complexity in an audit situation. First, task complexity is presumed to have a significant impact on auditor performance. Second, decision-making tools and specific training methods are believed to be conditioned when researchers gain an understanding of anomalies in audit task complexity. Third, understanding the complexity of a task can help the audit management team identify the best solutions for audit staff and audit assignments.

In addition to task complexity, auditor expertise can also influence audit judgment. Auditors must possess the necessary competencies in carrying out their duties. These competencies include skills related to auditing, such as planning audit programs, preparing audit work programs, implementing audit procedures, preparing audit working papers, drafting audit reports, and compiling audit findings.

Auditors with high expertise and a strong skeptical attitude are more vigilant toward potential errors or information manipulation and are more thorough in verifying data. Professional skepticism functions as a filter that prevents auditors from immediately trusting data or information provided by the auditee. For experienced auditors, professional skepticism plays an important role in supporting a more objective and independent audit process. Conversely, auditors with high expertise but lacking skepticism tend to be less critical and are at risk of overlooking certain irregularities. Thus, the combination of expertise and professional skepticism produces more objective and well-targeted audit judgments, particularly in local government environments that are vulnerable to pressure and conflicts of interest. Research by Usmany et al. (2023) states that professional skepticism has a positive effect on audit judgment; therefore, the higher the level of skepticism an auditor possesses, the better the resulting audit judgment. Hence, auditors are expected to continually strengthen their professional skepticism when carrying out audit assignments, especially in making audit judgments.

This study considers skepticism as a mediating variable because, according to the International Standards on Auditing, auditors' professional skepticism is essential for the critical assessment of audit evidence. Auditors must maintain a mindset of constantly questioning the reliability of documents obtained from management while also evaluating the adequacy and appropriateness of the evidence collected. One of the causes of audit failure is low professional skepticism, which dulls auditors' sensitivity to both actual and potential fraud, as well as to red flags that may indicate errors or irregularities. Therefore, the more skeptical an auditor is, the lower the likelihood of errors in making audit judgments. A skeptical attitude is also important, as illustrated by the cases mentioned above, where the lack of skepticism or caution on the part of auditors has resulted in losses and the erosion of government auditors' reputation in the eyes of the public.

This study was conducted at the Regional Inspectorate of Gowa Regency, which carries out its duties based on Gowa Regent Regulation No. 06 of 2021 concerning the Position, Organizational Structure, Duties and Functions, and Work Procedures of the Regional Inspectorate. The Inspectorate is responsible for supervising the implementation of provincial government affairs, overseeing the administration of district/city governments, and monitoring the execution of government affairs at the regency/city level. Upon completing each examination, the Regional Inspectorate prepares and issues an Audit Report (*Laporan Hasil Pemeriksaan* or LHP). The LHP presents findings not only related to regional

financial losses but also regarding administrative arrangements, including aspects of personnel management and the execution of duties and functions. The current issue faced is the delay of auditees in following up on the recommendations of the audit reports.

2. LITERATURE REVIEW

Role Theory

According to Khan (1964), Role Theory emphasizes the individual's nature as a social actor who learns behaviors appropriate to the position they occupy in society. Similarly, auditors are expected to provide proper audit judgments. An independent auditor will render audit judgments not based on the interests of the client, personal matters, or other parties, but solely on the facts and evidence gathered during the engagement.

Social Cognitive Theory

Social Cognitive Theory is used to recognize and predict the behavior of individuals and groups, as well as to identify appropriate methods to change such behavior. This theory is closely related to the process of learning in which a person develops into a better individual. It explains that in learning, knowledge, personal experience, and personal characteristics interact with one another (Bandura, 1977).

Audit Internal

Internal audit is an activity designed to provide added value in order to improve the quality and operational activities of an organization. It also includes consulting activities for management in relation to the issues it faces, as well as assisting the organization in achieving its objectives and enhancing the effectiveness of risk management, control, and governance processes.

Audit judgment

Judgment means opinion, decision, and consideration. Audit judgment is a personal consideration or perspective of the Auditor in responding to information that influences the documentation of evidence as well as the Auditor's decision-making regarding the financial statements of an entity. The quality of this judgment reflects how well an Auditor performs in carrying out their duties.

Professional skepticism

Shaub and Lawrence (1996) define professional skepticism of Auditors as follows: "professional skepticism is a choice to fulfill the professional Auditor's duty to prevent or reduce the harmful consequences of another person's behavior…". Audit Standard 200 (2013) explains that professional skepticism is an attitude that includes a questioning mind, sensitivity to conditions that may indicate possible misstatements caused by error or fraud, and a critical assessment of audit evidence.

Task Complexity

Task complexity describes tasks that are difficult to understand, unstructured, and ambiguous. In the context of task complexity, Auditors face various assignments, task difficulties, and interdependencies among tasks. Therefore,

decision-making requires task structuring, expertise, high-level abilities, and accuracy in processing information. Task complexity can be viewed through several dimensions: component complexity (variety of actions and the number of informational cues), coordinative complexity, and dynamic complexity (changes in actions and informational cues and their interrelationships) (Nugraha et al., 2015).

Audit Expertise

In carrying out the auditing process, Auditors must continuously enhance their competence by improving their audit expertise and experience. Expertise is an ability or skill possessed by an individual that may not be owned by others, as it can be acquired through learning, training, experience, or additional insights gained from mentoring by experts in the field. Auditors are required to have the necessary expertise in their duties, which includes audit-related skills such as: planning the audit work program, preparing the audit work program, executing the audit work program, preparing audit working papers, drafting audit findings, and compiling audit reports.

Hypothesis

The Effect of Task Complexity on Audit Judgment

Understanding the complexity of different audit tasks can help managers design better assignments and improve decision-making training. The level of task difficulty is often associated with the amount of information available, while task structure relates to the clarity of that information. High task complexity can undermine the judgments made by Auditors. Auditors are frequently faced with complex issues that increase the level of audit task complexity. Bonner (1994) outlined three fundamental reasons why examining audit task complexity is necessary. First, task complexity significantly influences Auditor performance. Second, decision-making methods and tools are often adapted as researchers gain an understanding of the irregularities within audit task complexity. Third, understanding the complexity of a task can help the audit management team identify the best solutions for audit staff and audit assignments.

One of the most important processes in auditing is audit judgment, which requires the highest level of accuracy. Auditors who perform suboptimally will encounter difficulties in making sound audit judgments. Thus, task complexity has a considerable impact on Auditor performance during the audit process. William and Anton (2019) stated that task complexity does not have a significant effect on audit judgment, whereas Fitriana (2014) found that task complexity does affect audit judgment. Amalia et al. (2022) reported that task complexity has a negative and significant effect on audit judgment. Similarly, Gifari et al. (2023) found that high task complexity can reduce the quality of an Auditor's audit judgment, even when the Auditor possesses high self-confidence.

H_1: Task complexity has a significant effect on audit judgment

The Influence of Auditor Expertise on Audit Judgment

Audit expertise encompasses the overall abilities and knowledge of an Auditor regarding the field of auditing, which are derived from formal education and further supported by practical audit experience. Through this expertise, Auditors are able to actively learn in handling audit tasks and process relevant information. In addition, an Auditor's expertise can also influence their ability to predict and detect fraud or errors, thereby affecting the judgments they make. In each subsequent

audit assignment, Auditors integrate their accumulated experience and knowledge. Thus, the expertise and knowledge of an Auditor will continuously develop and support them in making professional judgments.

H_2: Auditor expertise has a significant effect on audit judgment

The Influence of Task Complexity on Professional Skepticism

Task complexity refers to tasks that are unstructured, confusing, and difficult. The level of task difficulty and task structure are two key aspects that make up task complexity. Task difficulty is often associated with the amount of financial information involved in the task, while structure relates to the clarity of that financial information. Some audit tasks are considered highly complex and challenging, while others may be perceived as relatively simple.

Complexity arises from ambiguity and weak structure, both in core tasks and in supporting tasks. The core task in this context refers to the Auditor's responsibility to audit financial statements, while the supporting tasks include performance audits and compliance audits. In ambiguous and unstructured tasks, available alternatives cannot be clearly identified, financial data cannot be reliably obtained, and audit outcomes cannot be accurately predicted. As a result of such confusing tasks, Auditors may face role ambiguity, a situation in which they must conduct investigations under unfamiliar operational processes, complex conditions, and interactions with individuals at the audit object who speak in unfamiliar terms or use technical jargon foreign to the Auditor's understanding. Consequently, role ambiguity reduces the level of certainty regarding whether the financial information obtained during the audit is objective and relevant.

H_3: Task complexity has a significant effect on professional skepticism

The Influence of Auditor Expertise on Professional Skepticism

Expertise refers to the possession of knowledge about a particular environment, an understanding of the issues that arise within that environment, and the skills to solve those problems. According to IAI (2001), auditors can acquire expertise through formal education and audit practice, and they must also undergo sufficient technical training that covers both technical aspects and general education. The first general standard sets the requirement for auditor expertise in carrying out their profession. Auditors must have adequate education and technical training in accounting practices and auditing techniques. The Enron case involving Arthur Andersen, one of the big five Certified Public Accountant (CPA) firms that audited Enron's financial statements, illustrates this point. Despite being one of the big five, whose auditors were logically expected to have sufficient expertise, they failed to detect material misstatements in Enron's financial reports for years. This case suggests that high expertise alone does not necessarily guarantee that auditors will always succeed in maintaining credibility as auditors as they should. Research conducted by Raynaldi and Afriyenti (2020), as well as Pratiwi and Kuntadi (2023), shows that auditor expertise has a significant effect on professional skepticism.

H_4: Auditor expertise has a significant effect on professional skepticism

The Influence of Professional Skepticism on Audit Judgment

A professional skepticism attitude is one of the key factors in realizing an auditor's professional competence. Professional competence greatly influences an auditor's audit judgment. Professional skepticism is an attitude that involves a

questioning mind, sensitivity to conditions that may indicate potential misstatements caused by error or fraud, and a critical assessment of audit evidence (SA 200, 2013). The presence of a critical attitude among public accounting firm auditors in examining audit evidence will minimize errors when determining risk levels and materiality during the audit process. The manifestation of professional skepticism within public accounting firms is reflected in maintaining independence and objectivity

H_5: Professional skepticism has a significant effect on audit judgment

The Mediating Role of Professional Skepticism in the Relationship Between Task Complexity and Audit Judgment.

The more numerous and complex the tasks carried out by an individual, the more their experience will increase, as this will add to and broaden their knowledge in making the right decisions, which can influence the provision of audit judgment (Gulo et al., 2021). When auditors are faced with complex tasks, the abundance of irrelevant information to the available audit evidence tends to decrease their professional skepticism and will affect the judgment rendered.

Professional skepticism is an attitude of suspicion and not easily trusting the available information, which leads auditors to examine evidence more deeply and critically, making professional skepticism a factor that influences audit judgment (Tangke et al., 2020). Therefore, professional skepticism is an attitude that must be possessed by an auditor to become a responsible individual for the work performed so that the judgment rendered is of high quality, upholding professional standards and norms to maintain both the quality of judgment and the reputation of the auditing profession (Ramadhani & Hajering, 2018). There are three indicators of professional skepticism as stated by Lubis (2015) and Tangke et al. (2020), namely doubt toward audit evidence, additional examination, and direct confirmation

H_6: Professional skepticism mediates the influence of task complexity on audit judgment.

The Mediating Role of Professional Skepticism in the Relationship Between Auditor Expertise and Audit Judgment

An individual tends to behave according to others' perceptions of their expertise. A person considered an expert will carry out tasks in accordance with established rules. In this context, auditors, as professionals in society, strive to meet public expectations when performing their duties, paying attention to the audit procedures being followed. Auditors adopt a more skeptical attitude in performing their tasks so that the opinions they provide accurately reflect the actual conditions. Research by Mardiana (2016) indicates that expertise has a significant effect on auditors' professional skepticism.

The expertise or competence possessed by auditors is part of the auditing standards that must be met and is included in the general standards of auditing. This competence or expertise can be acquired through formal education, professional examinations, or participation in training programs. Auditors with high levels of knowledge will behave appropriately according to the perceptions and expectations of others and the environment in which they work. Others will judge that a highly skilled individual is likely to behave properly; therefore, individuals with certain expertise generally act in accordance with how others perceive them. Audit expertise supports the audit judgment process. Expertise in formulating

evaluations of audit evidence determines the audit considerations, which subsequently produce audit opinions that are expected to be accurate and reflective of actual conditions. Thus, it can be concluded that auditor expertise can enhance professional skepticism, which in turn influences auditors in providing audit judgment.

H_7: Professional skepticism mediates the influence of auditor expertise on audit judgment.

3. RESEARCH METHOD

This study is explanatory research, which aims to examine causal relationships, specifically the effect of independent variables on a dependent variable. The independent variables in this study are task complexity and auditor expertise, while the dependent variable is audit judgment. In addition to the independent and dependent variables, this study also includes a mediating variable, namely professional skepticism.

The population of this study comprises the Regional Inspectorate of Gowa Regency. The sample consists of all APIP (Government Internal Supervisory Apparatus) members who have participated in internal supervision education and training, totaling 55 respondents. The unit of analysis used in this study is the individual level, as the focus is on auditors' behavior as individuals. The type of data used in this study is quantitative, consisting of values or scores based on respondents' answers to the questions in the questionnaire. The data source is primary data, collected through questionnaires.

4. RESULTS AND DISCUSSION

Data Analysis Results

Description of Respondent Characteristics

The questionnaires were distributed to 55 respondents, who are members of the APIP at the Regional Inspectorate of Gowa Regency. A total of 55 questionnaires were distributed, and 50 questionnaires were returned and usable for processing, analysis, and testing. The questionnaire response rate is presented in Table 1.

Table 1. Questionnaire Response Rate

Criteria	Total	Percentage
Questionnaires Distributed	55	100 %
Number of Questionnaires Not Returned	5	5,46 %
Number of Incomplete Questionnaires	0	0 %
Questionnaires That Meet the Requirements	50	94,54 %

Source: Primary Data, 2025

Table 1 shows that out of 55 distributed questionnaires, 50 were fully completed and returned, resulting in a response rate of 94.54%. This study also analyzed the characteristics of the respondents, including gender and age. The research sample consisted of 50 respondents, and a comprehensive examination of their characteristics is presented in the following details:

Description of Respondents Based on Gender
The characteristics of respondents based on gender are presented in the table 2:

Table 2. Respondent Characteristics Based on Gender

No.	Gender	Frequency	Percentage
1	Male	24	48 %
2	Female	26	52 %
	Total	50	100%

Source: Primary Data, 2025

Based on the information in Table 2, the number of male APIP members is 24, while the number of female APIP members is 26. The percentage of males is 48% of the total employees, and females account for 52%.

Description of Respondents Based on Age
The following is a summary of respondent characteristics based on age:

Table 3. Respondent Characteristics Based on Age

No	Age	Total Respondent	Percentage
1	20 - 30	5	10%
2	31 – 40	7	14%
3	41 – 50	25	50%
4	>50	13	26%
	Total	50	100%

Source: Primary Data, 2025

Based on Table 3, the age composition of the respondents is as follows: 5 respondents (10%) are aged 20–30 years, 7 respondents (14%) are aged 31–40 years, 25 respondents (50%) are aged 41–50 years, and 13 respondents (26%) are over 51 years old. Therefore, the majority of respondents fall within the 41–50-year age group.

Description of Respondents Based on Length of Service
The following is a summary of respondent characteristics based on length of service:

Table 4. Respondent Characteristics Based on Length of Service

No	Age	Total Respondent	Percentage
1	>30	1	2 %
2	1 – 10	29	58 %
3	11 – 20	20	40 %
	Total	50	100%

Source: Primary Data, 2025

Based on Table 4, the characteristics of respondents based on length of service are as follows: more than 30 years – 1 respondent (2%), 1–10 years – 29 respondents (58%), and 11–20 years – 20 respondents (40%). Therefore, the majority of respondents have a length of service of 1–10 years (58%).

Description of Respondents Based on Current Position
The following is a summary of respondent characteristics based on their current position:

Table 5. Respondent Characteristics Based on Current Position

No	Position	Total Respondent	Percentage
1	Auditor/PPUPD Ahli Madya	13	26 %
2	Auditor/PPUPD Ahli Muda	23	46 %
3	Auditor/PPUPD Ahli Pertama	6	12 %
4	Auditor Penyelia	1	2 %
5	Pejabat Struktural (Telah mengikuti Diklat Pembentukan/Penjenjangan Auditor/PPUPD)	4	8 %
6	Staf PNS (Telah mengikuti Diklat Pembentukan/Penjengan Auditor/PPUPD)	3	6 %
	Total	50	100 %

Source: Primary Data, 2025

Based on Table 5, the characteristics of respondents based on their current position are as follows: Auditor/PPUPD Ahli Madya – 13 respondents (26%), Auditor/PPUPD Ahli Muda – 23 respondents (46%), Auditor/PPUPD Ahli Pertama – 6 respondents (12%), Supervising Auditor – 1 respondent (2%), Structural Officials (who have completed Auditor/PPUPD Formation/Leveling Training) – 4 respondents (8%), and Civil Servant Staff (who have completed Auditor/PPUPD Formation/Leveling Training) – 3 respondents (3%). Therefore, the majority of respondents hold the position of Auditor/PPUPD Ahli Muda, totaling 23 respondents (46%).

Description of Respondents Based on Highest Education Level
The following is a summary of respondent characteristics based on their highest education level:

Table 6. Respondent Characteristics Based on Highest Education Level

No	Highest Education Level	Total Respondent	Percentage
1	Diploma 3	1	26 %
2	Strata 1	23	46 %
3	Strata 2	26	52 %
	Jumlah	50	100 %

Source: Primary Data, 2025

Based on Table 6, the characteristics of respondents based on their highest education level are as follows: Diploma 3 as many as 1 person (2%), Bachelor's degree (Strata 1) as many as 23 people (46%), and Master's degree (Strata 2) as many as 26 people (52%). Thus, it can be stated that the majority of respondents hold a Master's degree, with 26 people (52%).

Research Descriptive Statistics

There are four variables studied: Work Complexity, Auditor Expertise, Professional Skepticism, and Audit Judgment. Each of these variables was measured using several questionnaire items distributed to the respondents. The results from the questionnaires were then analyzed to provide further explanation of the correlations between the variables.

Table 7. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Task Complexity (X1)	50	14.00	19.00	16.9400	1.16776
Auditor Expertise (X2)	50	18.00	24.00	20.6200	1.70102
Professional Skepticism (Z)	50	17.00	24.00	19.2200	1.63245
Audit judgment (Y)	50	18.00	23.00	19.1800	1.32002
Valid N (listwise)	50				

Source: Primary Data, 2025

From the descriptive statistics calculation, the analysis can be explained as follows: Table 7 describes the Task Complexity variable from the Regional Inspectorate of Gowa Regency. The highest task complexity (maximum) is 19.00, while the lowest task complexity (minimum) is 14.00. The average task complexity is 16.94 with a standard deviation of 1.167. Regarding the Auditor Expertise variable, Table 7 shows that the highest auditor expertise (maximum) is 24.00, while the lowest auditor expertise (minimum) is 18.00. The average auditor expertise is 20.62 with a standard deviation of 1.701

Based on the descriptive statistics calculation, the analysis can be explained as follows: Table 7 describes the Professional Skepticism variable from the Regional Inspectorate of Gowa Regency. The highest professional skepticism (maximum) is 24.00, while the lowest (minimum) is 17.00. The average professional skepticism is 19.22 with a standard deviation of 1.632. For the Audit Judgment variable, Table 7 shows that the highest audit judgment (maximum) is 23.00, while the lowest (minimum) is 18.00. The average audit judgment is 19.18 with a standard deviation of 1.320

.

Research Model

This research model uses four constructs: Task Complexity, Auditor Expertise, Professional Skepticism, and Audit Judgment. The SmartPLS model evaluation is conducted by assessing the measurement model (outer model) and the structural model (inner model).

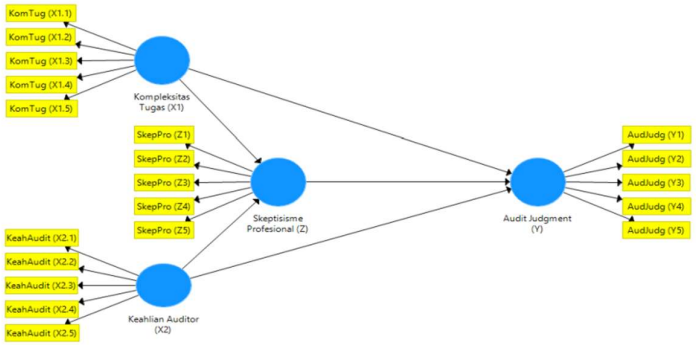

Figure 1. Research Model

Measurement Model Evaluation

In this study, data analysis used the Partial Least Squares (PLS) approach with SmartPLS 3.0 software. PLS is a variance-based structural equation modeling (SEM) method. PLS does not require any specific distributional assumptions for parameter estimation, so parametric techniques to evaluate significance are not necessary (Ghazali and Latan, 2020).

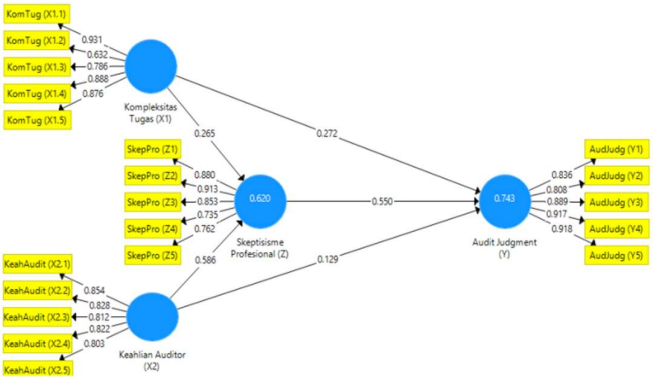

Figure 2. Initial Measurement Model

Evaluation of the Model

This research model consists of four constructs: Task Complexity, Auditor Expertise, Professional Skepticism, and Audit Judgment. The evaluation of the model using SmartPLS is carried out by assessing both the measurement model (outer model) and the structural model (inner model).

Measurement Model (Outer Model)

Construct Validity Test, which consists of: The common rule of thumb used to assess convergent validity is a loading factor > 0.7 for confirmatory research and a loading factor between 0.6–0.7 for exploratory research, while the Average Variance Extracted (AVE) must be greater than 0.5 (Sholihin & Ratmono, 2019:16). Even for early-stage research, a loading factor of 0.5–0.6 is considered sufficient (Chin, 1988, as cited in Ghozali & Latan, 2020:74). The following are the results of the convergent validity test.

Table 8. Loading Factor and AVE Values for Initial Stage Test

Construct	Indicator	Loading Factor	AVE
Task Complexity (X1)	KomTug (X1.1)	0.931	0.688
	KomTug (X1.2)	0.632	
	KomTug (X1.3)	0.786	
	KomTug (X1.4)	0.888	
	KomTug (X1.5)	0.876	
Auditor Expertise (X2)	KeahAudit (X2.1)	0.854	0.679
	KeahAudit (X2.2)	0.828	
	KeahAudit (X2.3)	0.812	
	KeahAudit (X2.4)	0.822	
	KeahAudit (X2.5)	0.803	
Professional Skepticism (Z)	SkepPro (Z1)	0.88	0.691
	SkepPro (Z2)	0.913	
	SkepPro (Z3)	0.853	
	SkepPro (Z4)	0.735	
	SkepPro (Z5)	0.762	
Audit judgment (Y)	AudJudg (Y1)	0.836	0.765
	AudJudg (Y2)	0.808	
	AudJudg (Y3)	0.889	
	AudJudg (Y4)	0.917	
	AudJudg (Y5)	0.918	

Source: Primary Data, 2025

Table 8 shows the results of the convergent validity test before removing the indicator KomTug (X1.2) with a loading factor of 0.632. Based on Table 8, it can be seen that the AVE and communality values of all variables have met the validity requirements, with values above 0.7. However, there is one indicator with a loading factor below 0.7, namely KomTug (X1.2), so the researcher decided to remove this indicator from the model because it could not be used in hypothesis testing. Subsequently, the researcher retested the convergent validity, and all remaining indicators were considered valid with loading factor values above 0.7.

Table 9. Loading Factor and AVE Values – Initial Test

Konstruk	Indikator	Loading Factor	AVE
Task Complexity (X1)	KomTug (X1.1)	0.931	0.688
	KomTug (X1.3)	0.786	
	KomTug (X1.4)	0.888	
	KomTug (X1.5)	0.876	
Auditor Expertise (X2)	KeahAudit (X2.1)	0.854	0.679
	KeahAudit (X2.2)	0.828	
	KeahAudit (X2.3)	0.812	
	KeahAudit (X2.4)	0.822	
	KeahAudit (X2.5)	0.803	
Professional Skepticism (Z)	SkepPro (Z1)	0.88	0.691
	SkepPro (Z2)	0.913	
	SkepPro (Z3)	0.853	
	SkepPro (Z4)	0.735	
	SkepPro (Z5)	0.762	
Audit judgment (Y)	AudJudg (Y1)	0.836	0.765
	AudJudg (Y2)	0.808	
	AudJudg (Y3)	0.889	
	AudJudg (Y4)	0.917	
	AudJudg (Y5)	0.918	

Source: Primary Data, 2025

Table 9 above shows that the loading factor values for each indicator are above 0.7, and the AVE and communality values for each construct are above 0.5. This indicates that all indicators for each construct are considered valid, so the convergent validity of the tested model can be used as data in this study.

Discriminant Validity Test

Discriminant validity is measured by examining whether the loading value of an indicator on its intended construct is greater than its loading on other constructs (Sholihin & Ratmono, 2019: 19).

Table 10. Cross Loading Values

Fornell-Larcker Criterion | Cross Loadings | Heterotrait-Monotrait Ratio (HTMT) | Heterotrait-Monot

	Audit Judgment (Y)	Keahlian Auditor (X2)	Kompleksitas Tugas (X1)	Skeptisisme Profesional (Z)
AudJudg (Y1)	0.836	0.507	0.637	0.681
AudJudg (Y2)	0.808	0.651	0.563	0.693
AudJudg (Y3)	0.889	0.613	0.594	0.690
AudJudg (Y4)	0.917	0.734	0.582	0.794
AudJudg (Y5)	0.917	0.670	0.625	0.746
KeahAudit (X2.1)	0.760	0.854	0.628	0.762
KeahAudit (X2.2)	0.536	0.828	0.404	0.556
KeahAudit (X2.3)	0.553	0.812	0.516	0.549
KeahAudit (X2.4)	0.515	0.822	0.421	0.593
KeahAudit (X2.5)	0.587	0.803	0.544	0.636
KomTug (X1.1)	0.651	0.596	0.947	0.598
KomTug (X1.3)	0.486	0.490	0.800	0.379
KomTug (X1.4)	0.689	0.587	0.886	0.614
KomTug (X1.5)	0.584	0.525	0.922	0.552
SkepPro (Z1)	0.753	0.762	0.519	0.880
SkepPro (Z2)	0.765	0.736	0.542	0.913
SkepPro (Z3)	0.620	0.677	0.513	0.853
SkepPro (Z4)	0.572	0.426	0.450	0.734
SkepPro (Z5)	0.701	0.507	0.526	0.761

Source: Primary Data, 2025

Based on Table 10, it shows that the cross-loading values of each indicator have a value greater than 0.7 within their respective variables. Therefore, it can be concluded that all variables and indicators meet the discriminant validity criteria, meaning they are valid and can be used in this study.

Structural Model Testing (Inner Model)

The structural model (inner model) test is conducted to measure the extent to which variations in exogenous constructs affect endogenous constructs (Jogiyanto, 2021: 72). In PLS, the structural model is evaluated using the R-square (R^2) value for the endogenous variables.

Table 11. R-Square Values

R Square

Matrix | R Square | R Square Adjusted

	R Square	R Square Adjusted
Audit Judgment (Y)	0.742	0.734
Skeptisisme Profesional (Z)	0.613	0.606

Source: Primary Data, 2025

Table 11 shows that the R-square value for the professional skepticism construct is 0.613 or 61.3%. This means that the variables of task complexity and auditor expertise contribute 61.3% to the professional skepticism variable, while the remaining 38.7% is influenced by other variables not examined in this study.

The R-square value for the audit judgment variable is 0.742 or 74.2%. This can be interpreted to mean that the variables of task complexity, auditor expertise, and professional skepticism contribute 74.2% to the audit judgment variable, while the remaining 25.8% is influenced by other variables not examined in this study.

In addition to considering the magnitude of the R-square values, the feasibility of the inner model can also be evaluated using predictive relevance (Q-square). The formula for calculating Q-square is as follows:

Table 12. Q-Square Values

Construct Crossvalidated Redundancy

Total | Case1 | Case2 | Case3 | Case4 | Case5

	SSO	SSE	Q^2 (=1-SSE/SSO)
Audit Judgmen...	525.000	232.481	0.557
Keahlian Audit...	525.000	525.000	
Kompleksitas T...	420.000	420.000	
Skeptisisme Pr...	525.000	309.422	0.411

Source: Primary Data, 2025

$Q^2 = 1– (1-R1^2) (1-R1^2)$
$= 1– (1–0.223) (1-0.226)$
$= 1– (0.557) \times (0.411)$
$= 0.771073$

Based on the calculations above, the Q-square value of 0.771073 or 77.10% indicates that the research model has predictive relevance. This research model can explain 77.10% of the data variance, while the remaining variance is explained

by other variables.

Hypothesis Testing

Hypothesis testing for each path of influence between latent variables was conducted using the T-test. There are two types of influences tested: (1) direct effects and (2) indirect effects. The significance level in hypothesis testing is measured using the path coefficient parameter (Abdillah & Hartono, 2020). This test examines the estimated path coefficients and T-statistic values with a significance level of α = 5%. If the T-statistic value is greater than 1.96 for a two-tailed hypothesis, the hypothesis is accepted. This indicates that the exogenous variables—task complexity, auditor expertise, and professional skepticism—affect changes in the endogenous construct, namely audit judgment. Conversely, if the T-statistic value is less than 1.96, the hypothesis is rejected, meaning that the independent constructs—task complexity, auditor expertise, and professional skepticism—do not influence changes in the endogenous construct, audit judgment.

Direct Effect

Direct effect refers to the influence that is measured directly from one variable to another. In this study, there are five direct effects that can be tested, which are presented in Table 13.

Table 13. Path Coefficient Values

Path Coefficients

Mean, STDEV, T-Values, P-Values | Confidence Intervals | Confidence Intervals Bias Corrected | Samples | Copy to Clipboard: Exc

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Keahlian Auditor (X2) -> Audit Judgment (Y)	0.145	0.142	0.098	1.478	0.140
Keahlian Auditor (X2) -> Skeptisisme Profesional (Z)	0.621	0.626	0.060	10.411	0.000
Kompleksitas Tugas (X1) -> Audit Judgment (Y)	0.251	0.253	0.079	3.167	0.002
Kompleksitas Tugas (X1) -> Skeptisisme Profesional (Z)	0.228	0.226	0.072	3.152	0.002
Skeptisisme Profesional (Z) -> Audit Judgment (Y)	0.561	0.563	0.099	5.646	0.000

Source: Primary Data, 2025

Table 13 shows the results of testing using the SmartPLS data processing software. There are five direct effect hypotheses (H1–H5) tested in this study. As shown in the table, one direct effect hypothesis was rejected, with a T-statistic value (T < 1.96) at a 5% alpha level, despite having a positive path coefficient of 0.145 and 0.140.

Graphically, the results of the structural model testing are fully presented in Figure 3 as follows.

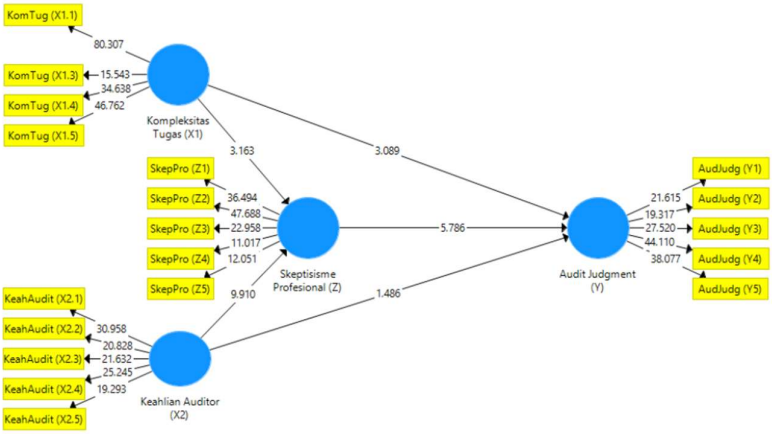

Figure 3. Results of Hypothesis Influence Testing

Based on Figure 3, the conclusions from the direct effect hypothesis testing are as follows:

1. Hypothesis 1 states that the construct of task complexity has a significant positive effect on audit judgment. Based on Table 6, the beta (β) value is 0.251 and the T-statistic is 3.167, which is greater than 1.96. Therefore, it can be concluded that task complexity (X1) has a significant positive effect on audit judgment (Y). Thus, Hypothesis 1 is **accepted**.
2. Hypothesis 2 states that the auditor's expertise has a positive effect on audit judgment. Based on Table 6, the beta (β) value is 0.145 and the T-statistic is 1.478, which is less than 1.96. Therefore, it can be concluded that auditor expertise (X2) has a positive but not significant effect on audit judgment (Y). Thus, Hypothesis 2 is **rejected**.
3. Hypothesis 3 states that task complexity has a positive effect on professional skepticism. Based on Table 6, the beta (β) value is 0.228 and the T-statistic is 3.152, which is greater than 1.96. Therefore, it can be concluded that task complexity (X3) has a significant positive effect on professional skepticism (Z). Thus, Hypothesis 3 is **accepted**.
4. Hypothesis 4 states that auditor expertise has a significant positive effect on professional skepticism. Based on Table 6, the beta (β) value is 0.621 and the T-statistic is 10.411, which is greater than 1.96. Therefore, it can be concluded that auditor expertise (X4) has a significant positive effect on professional skepticism (Z). Thus, Hypothesis 4 is **accepted**.
5. Hypothesis 5 states that professional skepticism has a positive effect on audit judgment. Based on Table 6, the beta (β) value is 0.561 and the T-statistic is 5.646, which is greater than 1.96. Therefore, it can be concluded that professional skepticism (X5) has a significant positive effect on audit judgment (Y). Thus, Hypothesis 5 is **accepted**.

Mediation Effect

The indirect effect is the influence measured from the variables task complexity (X1) and auditor expertise (X2) on audit judgment (Y) through the mediator variable, professional skepticism (Z). In testing the mediation effect, the significance parameter output is observed in the Total Effect table. If the T-statistic value for the professional skepticism variable is less than 1.96, the mediator

variable fails to mediate the influence of task complexity (X1) and auditor expertise (X2) on audit judgment. Conversely, if the T-statistic value for professional skepticism is greater than 1.96, the mediator variable successfully mediates the effect of task complexity (X1) and auditor expertise (X2) on audit judgment. In this study, there are two indirect effects tested. Hypotheses H6 and H7 are accepted because the T-statistic values are 3.127 and 4.466, respectively, which are greater than 1.96. The following are the total indirect effect values showing the mediation influence in this study

Table 14. Indirect Effect Between Variables

Specific Indirect Effects

Mean, STDEV, T-Values, P-Values | Confidence Intervals | Confidence Intervals Bias Corrected | Samples | Copy to Clipboard: Excel Format | R Format

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Keahlian Auditor (X2) -> Skeptisisme Profesional (Z) -> Audit Judgment (Y)	0.348	0.354	0.078	4.466	0.000
Kompleksitas Tugas (X1) -> Skeptisisme Profesional (Z) -> Audit Judgment (Y)	0.128	0.125	0.041	3.127	0.002

Source: Primary Data, 2025

Hypothesis 6 states that task complexity has a positive effect on audit judgment through professional skepticism. The test results show that the P-value for this variable is significant at 0.002, which is less than 0.05. Based on Table 14, the beta (β) value is positive at 0.128. Therefore, it can be concluded that professional skepticism mediates the effect of task complexity on audit judgment. The statistical test results indicate that hypothesis six is accepted, with a T-statistic value of 3.127, which is greater than 1.96.

Hypothesis 7 states that auditor expertise has a positive effect on audit judgment through professional skepticism. The test results show that the P-value for this variable is significant at 0.000, which is less than 0.05. Based on Table 14, the beta (β) value is positive at 0.348. Therefore, it can be concluded that professional skepticism mediates the effect of auditor expertise on audit judgment. The statistical test results indicate that hypothesis seven is accepted, with a T-statistic value of 4.466, which is greater than 1.96.

Discussion of Hypothesis Testing Results

Direct Effect

This test examines the influence of task complexity and auditor expertise on audit judgment, with professional skepticism as a mediator for all exogenous variables. The following is a discussion and analysis of the results for each hypothesis in this study.

The Influence of Task Complexity on Audit Judgment

The first hypothesis in this study states that task complexity has a significant positive effect on audit judgment. The results of this study are in line with previous research by Harisiani et al. (2019) and Limen et al. (2022), which stated that task complexity influences audit judgment. Auditors are able to clearly understand the tasks they must carry out and can complete them effectively. Respondents did not experience obstacles in completing their assignments. This may be because most APIP (Government Internal Supervisory Apparatus) already have experience in

conducting audits or due to an effective task allocation system. Therefore, even if the audit tasks are difficult or complex, APIP can still carry out the audit process properly because the examination tasks are generally clear and understandable. However, these findings are not consistent with the studies by Sanusi et al. (2017), Putri (2018), and Tumurang et al. (2019), which stated that task complexity negatively affects audit judgment. This occurs because when auditors face complex work procedures, they may find it difficult to perform their tasks professionally. As audit task complexity increases, auditors may experience dysfunction, leading to inconsistency and reduced accountability. This means that as task complexity rises, the auditor's ability to make accurate audit judgments decreases.

Similar findings were also reported in the study by Yendrawati and Mukti (2022), which explained that task complexity has a positive effect on audit judgment. According to Yendrawati and Mukti (2022), this situation occurs because each auditor strives to uphold professionalism, so the number of tasks or the clarity of tasks and information provided does not become a barrier to performing well and producing good audits. This indicates that auditors can understand their tasks thoroughly and are supported by relevant information. Auditors who clearly understand the purpose of their audit tasks will continue to act professionally according to established standards, even when facing difficulties in their assignments, and they can make sound audit judgments. The findings of Yendrawati and Mukti (2022) align with the conditions of auditors or Regional Government Supervisory Officers (PPUPD) in Surabaya, where descriptive analysis shows that auditors always strive to approach each assignment with clarity and a good understanding of the tasks to be performed. Therefore, the quality of the resulting audits is also expected to be high.

The Influence of Auditor Expertise on Audit Judgment

The second hypothesis in this study states that auditor expertise has a positive but not significant effect on audit judgment. Based on the data analysis, it was found that auditor expertise has a positive influence, but it is not statistically significant on audit judgment among APIP at the Regional Inspectorate.This finding aligns with the study by Ayudia (2022), which reported that audit expertise has a positive but not significant effect on audit judgment. The results indicate that although APIP with higher levels of expertise tend to produce better audit judgments, the effect is not statistically strong enough to be considered significant.

This is because each APIP has not yet fully received education and training related to supervision. In addition, the sample size and the variation in APIP expertise levels in this study were not large enough to capture the significant effect of expertise on audit judgment. It is also possible that strict Standard Operating Procedures (SOPs) and audit guidelines at the Inspectorate result in APIP with different expertise levels producing uniform audit judgments, thereby reducing the variability of the measured outcomes.

According to Social Cognitive Theory, audit expertise influences an individual's actions in performing tasks they are capable of executing. Social Cognitive Theory is used to understand and predict individual and group behavior and to identify appropriate methods to modify such behavior. This approach aims to enhance an individual’s knowledge and skills in performing certain tasks. Expertise refers to an individual's proficiency in a specific field of knowledge. An APIP must possess well-honed and sufficient skills to operate effectively in auditing, enabling them to detect

errors that may affect judgment. Audit expertise can be demonstrated through certifications in auditing or various competencies required to carry out audit tasks in different fields (Auditor et al., 2017). However, unlike these findings, research by Vincent and Osesoga (2019) and Triono (2021) found that auditor expertise has a positive effect on audit judgment.

The Influence of Task Complexity on Professional Skepticism

The third hypothesis in this study posits that task complexity has a significant positive effect on professional skepticism. The results of this study align with the research conducted by Harisiani et al. (2020), which showed that the pressure from task complexity influences audit judgment. In this study, task complexity is identified as a factor that can affect the performance of APIP in making audit judgments. This indicates that when audit task complexity is high, it has a significant impact on audit judgment within the research object. This is likely because the APIP working in the Regional Inspectorate of Gowa Regency have technical guidelines regarding the scope of work to be completed, so the level of task complexity influences their judgment-making process.

Conversely, research by Suweknyo (2021) found that task complexity has a significant negative effect on audit judgment. This suggests that auditors perceive the audit tasks they face as highly complex, which makes it difficult for them to perform their duties and prevents them from making professional judgments. As a result, the judgments made by auditors may not align with the evidence obtained. Similarly, Sunarya (2019) found that task complexity has a significant negative effect on audit judgment. However, this study differs from the findings of Jamilah et al. (2022), which stated that task complexity has a significant positive effect on audit judgment. This means that auditors are clear about the tasks they are performing, do not experience difficulties in completing them, and can carry out their tasks effectively.

The Influence of Auditor Expertise on Professional Skepticism

The fourth hypothesis in this study posits that auditor expertise has a significant positive effect on professional skepticism. Auditors are required to possess high levels of expertise and professionalism. This expertise is not only influenced by formal education but also by several other factors, including experience. Audit experience is reflected in the number of audit assignments an auditor has completed. An APIP's experience is a key factor affecting their professionalism, as more experienced auditors are better able to detect fraud or irregularities in financial statements (Sabrina & Januarti, 2020:16).

Expertise is acquired through an individual's experience and is applied to meet the audit standard guidelines for an APIP, thereby shaping APIP with extensive work experience in auditing financial statements. This expertise facilitates detecting, understanding, and identifying the causes of errors found. According to Mulyadi (2021:24), auditor expertise or experience is the cumulative result of all knowledge gained through interactions. It can be concluded that an APIP's experience reflects their audit expertise, continuously enhanced by learning from past events. APIPs must act as experts in accounting and auditing, with expertise developed through formal education and technical training, further expanded through practical auditing experience.

Auditor expertise, shaped by experience, is a crucial element in audit tasks because it influences the level of professional skepticism. Aprianingsih, Alam &

Hairuddin (2022) provide empirical evidence that auditor expertise affects professional skepticism. Although the effect may be small partially, it is related to the length of audit assignments and the number of tasks received. According to Herdiansyah (2023), experienced auditors also demonstrate higher selective attention to relevant information. Therefore, auditors with more experience exhibit higher professional skepticism than less experienced auditors. The greater an auditor's experience, the more refined their skeptical attitude becomes, resulting in audit opinions that are accurate and objective, as they are less easily influenced by external parties.

Influence of Professional Skepticism on Audit Judgment

The fifth hypothesis in this study states that professional skepticism has a positive and significant effect on audit judgment. The results of this study are in line with previous research by Yowanda et al. (2019) and Monica (2020), which found that professional skepticism positively and significantly affects audit judgment. This means that the higher the level of professional skepticism possessed by an auditor, the more accurate their audit judgment will be. These findings indicate that auditing by APIP is conducted with careful planning and the application of professional skepticism in every audit procedure. This is done because it is the APIP's responsibility to provide well-founded audit opinions in accordance with standards. The APIP respondents in this study exercised caution and did not automatically trust the audit evidence obtained from the entity. They continuously questioned and critically evaluated the audit evidence in a professional manner. These results also align with Social Cognitive Theory, which links an auditor's behavior to the process of forming audit judgment, with skepticism being one of the internal factors influencing such judgments.

However, these findings differ from Lestari (2021), who reported that professional skepticism does not significantly affect audit judgment. This may occur because auditors can still produce accurate audit opinions by following audit procedures in accordance with professional standards, making the level of skepticism less influential on audit judgment.

Influence of Task Complexity on Audit Judgment Mediated by Professional Skepticism

The sixth hypothesis in this study posits that professional skepticism mediates the effect of task complexity on audit judgment. The research findings reveal that when APIP has a clear understanding of the purpose of the audit being conducted, they tend to adhere to audit standards even when facing increasingly complex tasks, enabling them to make sound judgments. As explained in the descriptive analysis results, APIP with high levels of professional skepticism strive to critically evaluate and identify all information received. This approach helps minimize the risks associated with task complexity and supports the achievement of quality audit judgments..

Based on the research results, professional skepticism is able to mediate the effect of task complexity on audit judgment. With professional skepticism, an APIP is better equipped to handle complex tasks, allowing them to effectively manage and assess the information received to achieve accurate decision-making or judgment. Januarti (2022) empirically demonstrated that professional skepticism mediates the effect of task complexity on audit judgment. Higher task complexity can enhance audit judgment through the application of professional skepticism.

If an APIP exhibits a skeptical attitude, they are less likely to be influenced by external pressures and will strive to maintain their professionalism, thereby positively affecting the quality of the judgments produced. Putri and Nur (2020), as cited in Prasetya (2021), state that skepticism reflects a critical attitude in facing situations, with varying levels depending on an individual's personality. Therefore, APIP must maintain and improve the quality of their audits through independence and due professional care.

Auditor Expertise on Audit Judgment Mediated by Professional Skepticism

The seventh hypothesis in this study is that professional skepticism mediates the effect of auditor expertise on audit judgment. The results indicate that the expertise possessed by APIP can serve as a consideration before making audit judgments, which is manifested in a skeptical attitude through the process of identifying information and directives from superiors regarding audit tasks. Parwatha et al. (2022) note that, essentially, audit tasks are similar across assignments, meaning that the auditing process tends to follow the same pattern for each task. Therefore, expertise can help auditors manage their professional skepticism at each stage of the audit, ensuring information quality and supporting accurate audit judgments. This finding aligns with Nurhayati (2020), who observed that experienced or highly skilled auditors exhibit greater selective attention to relevant information. In the Surabaya City Inspectorate, most auditors are senior auditors with sufficient expertise and experience, so their skeptical attitude in identifying information and other audit-related matters remains consistently high. This process results in high-quality audit judgments without compromising auditor professionalism. However, for junior auditors, this condition has not yet been fully achieved, as they lack experience in audit procedures and patterns (Nugraha & Januarti, 2022).

.

5. CONCLUSION

The main conclusion of this study indicates that the roles of task complexity, auditor expertise, and professional skepticism in shaping audit judgment are proven to be effective. Similarly, the roles of task complexity and auditor expertise are also shown to effectively influence the level of professional skepticism among APIP. Based on the research results and discussion, the conclusions drawn are as follows: auditor expertise has a positive but not significant effect on audit judgment among APIP at the Regional Inspectorate of Gowa Regency; task complexity has a positive and significant effect on audit judgment among APIP at the same institution; and professional skepticism is able to mediate the influence of task complexity and auditor expertise on audit judgment, thereby enhancing accountability, transparency, and efficiency.

Implications

The implications of this study are divided into two types:

a. Theoretical Implications: This research supports Role Theory, which states that individuals act according to the expectations and responsibilities inherent in the roles they perform within an organization. In the context of the Inspectorate, auditors have the role of internal supervisors, required to carry out tasks with objectivity and professionalism, as well as to make fair and accurate audit decisions. In addition to Role Theory, Social Cognitive Theory

focuses on the mental processes of individuals in processing information, making decisions, and solving problems. In the context of audit judgment, this theory explains how auditors analyze audit evidence and interpret complex data.

b. Practical Implications: For researchers, this study is expected to enhance knowledge and insight regarding task complexity, auditor expertise, and professional skepticism in shaping audit judgment at the Regional Inspectorate of Gowa Regency. It can serve as a reference for stakeholders and as a basis for future research. Additionally, the findings are expected to provide information to APIP to assist in making accurate judgments, thereby contributing to the accuracy of final opinions regarding the fairness of local government financial statements.

Limitations and Suggestions for Future Research

a. The primary method for data collection in this study was the questionnaire. The variables measured in this research involve sensitive issues that are generally difficult to fully capture through questions alone. The limitations of the data collection method used are acknowledged to have affected the depth and meaning of the data collected. Since the findings are expected to be useful for understanding task complexity, auditor expertise, professional skepticism, and audit judgment, it is recommended that these four variables be examined using a more in-depth approach, such as a critical study. Critical studies are expected to provide more accurate information to formulate more precise policies. Therefore, future researchers are encouraged to continuously replicate studies on APIP, which will expand research in the field of audit judgment and increase its generalizability.

b. Future research can include additional variables and adopt a different analysis method, such as Structural Equation Modeling (SEM) using Amos, which allows for a larger sample size. This approach would expand the scope of APIP studied and provide a deeper analysis of factors influencing an APIP's audit judgment.

c. Triangulation Theory can be applied, where researchers use two or more data collection methods. By combining quantitative and qualitative data, method triangulation helps gain a more comprehensive understanding of the audit decision-making process.

REFERENCES

Amalia, D. R., Su'un, M., Hajering, & Muslim. (2022). Pengaruh Pengalaman Kerja dan Kompleksitas Tugas Terhadap Audit Judgment Dengan Skeptisme Sebagai Variabel Moderating. Center of Economic Students Journal, 5(3), 303–317. https://doi.org/10.56750/csej.v5i3.548

Bandura A. (1977). Self-efficacy: Toward a Unifying Theory of Behavioural Change. Psychological Review, 84 (2), 191-215

Bonner, S. E. (1994). A model of the effects of audit task complexity. Accounting, Organizations and Society, 19(3), 213–234. https://doi.org/10.1016/0361-3682(94)90033-7

Fitriani, Seni. dan Daljono. 2012. Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, Pengetahuan dan Persepsi Etis Terhadap Audit Judgment. Jurnal Akuntansi Universitas Diponegoro, Vol.1, No.1 Hal 1-12

Idris. F. S. 2012. Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, Pengetahuan dan Persepsi Etis Terhadap Audit Judgement. Skripsi. Fakultas Ekonomika dan Bisnis Universitas Diponegoro. Semarang

Institut Akuntan Publik Indonesia, 2011. Standar Profesional Akuntan Publik (SPAP). Pernyataan, Standar Auditing Seksi 210., http://www.4shared.com/rar/auDCQatj/Standar_Profesional_Akuntan_Pu.htm l,diakses 17 September 2015.

Gifari, A., Su'un, M., & Bakri, A. A. (2023). Pengaruh Gender, Self-Efficacy Dan Kompleksitas Tugas Terhadap Audit Judgment Pada KAP di Makassar. *Innovative: Journal Of Social Science Research*, *3*(4), 2216–2227

Nugraha, A. P., dan Januarti, I. (2022). Pengaruh Gender, Pengalaman, Keahlian Auditor Dan Tekanan Ketaatan Terhadap Auditor Judgement Dengan Kompleksitas Tugas Sebagai Variabel Moderasi Pada BPK RI Jawa Tengah. Diponegoro Journal of Accounting, 4(4): 1 11

Nurkholis. (2020). Pengaruh Pendidikan, Pelatihan, Dan Pengalaman Terhadap Skeptisisme Profesional Auditor. Jurnal Ekonomi dan Keuangan, 246-265

Ramadhani, D.F dan Hajering, (2018). Pengaruh Etika Profesi, Pengalaman, Dan Kompleksitas Tugas Terhadap Skeptisme Profesional Auditor. (2018). *Center of Economic Students Journal*, *1*(1), 1-15

Rafli Raynaldi, M. A. (2020). Pengaruh Gender, Pengalaman, Keahlian, Situasi Audit Dan Etika Terhadap Skeptisisme Profesional Auditor (Studi Empiris pada Auditor di Kantor Publik Kota Padang). *Jurnal Eksplorasi Akuntansi,* 3301-3311

Rizky Anugra Putri, K. R. (2022). Pengaruh Etika, Pengalaman, Kompetensi, Dan Independensi Terhadap Skeptisisme Profesional Auditor. *Matriks: Jurnal Sosial dan Sains*, 47-59.

Pratiwi,W.A.,dan Kuntadi, Cris. (2023). FAKTOR-FAKTOR YANG MEMPENGARUHI SKEPTISME PROFESIONAL AUDITOR: KOMPETENSI AUDITOR, PENGALAMAN AUDITOR DAN ETIKA AUDITOR. (2024). *Jurnal Media Akademik (JMA)*, *2*(4). https://doi.org/10.62281/v2i4.252

Shaub, K. M. dan J. E. Lawrence. 1996. *Ethics Experience and Professional Scepticism: A Situational Analysis. Behavioral Research In Accounting* Vol 8, 124-157.

Usmany, P., Erlely,P.,Radianto, A.J.V., Efek Mediasi Efikasi Diri dan Skeptisme Profesional pada Pengaruh Pengalaman Auditor Terhadap Audit Judgment. INTELEKTUAL: Jurnal Ekonomi dan, Sosial, dan Humaniora., Vol 4 No.10., 2023

William, W., & Anton, A. (2019). Pengaruh Kompleksitas Tugas, Pengalaman Auditor dan Kompetensi Auditor terhadap Audit Judgement (Studi pada KAP di Pekanbaru dan Padang). Jurnal Ilmiah Akuntansi