

## THE INFLUENCE OF TIME BUDGET PRESSURE, AUDITOR EXPERIENCE, AND AUDITOR COMPETENCE ON AUDIT JUDGMENT

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### Abstract

This research aims to analyze the factors that can influence the audit judgments produced by auditors. These factors are time budget pressure, auditor experience, and auditor competence toward audit judgment. The operationalization of variables uses the independent variables of time budget pressure, auditor experience, and auditor competence. Furthermore, the dependent variable is audit judgment. In this research, primary data is used, and data collection instruments involve distributing questionnaires directly using paper media. The population for this study is active internal auditors registered in the Inspectorate of West Java Province, serving as team coordinators, senior team leaders, junior team leaders, senior team members, and junior team members. The entire population, which involves 40 auditors, is used as a sample using the Saturation Sampling technique, and the data analysis technique employed is Multiple Regression using Microsoft Excel STAT97 and Statistical Program from Society Science (SPSS) 23. The research findings indicate that, partially, time and budget pressure do not significantly affect audit judgment due to the obtained results being somewhat insignificant. However, both auditor experience and auditor competence significantly influence audit judgment.

**Keywords** : Auditor Competence, Auditor Experience, Audit Judgment, Time Budget Pressure.

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## 1. INTRODUCTION

During the ongoing period of bureaucratic reform, as it is today, the government has a responsibility to manage the state's finances in a clean, fair, transparent, and accountable manner to achieve optimal governance. Based on the Republic of Indonesia Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025, point (b) states that one of the important areas related to government bureaucracy reform is the field of supervision.

Masdan *et al.* (2017) put forward that the purpose of supervision is to preserve and ensure the achievement of the government's objectives in accordance with its principles, namely, economic, effective, and efficient (3E) based on the regulations stated in the law. The supervision area is expected to yield results, namely, improving the government's cleanliness and freedom from corruption. Supervision activities are divided into two major parts, namely, external and internal supervision. One of the units of external and internal supervision in the Indonesian government is the Financial Supervisory Agency (BPK) and APIP. External supervision is oversight handled by non-executive units (Setiawan, 2019).

Maharani and Arofah (2020) stated that the Financial Supervisory Agency (BPK), which also serves as an external auditor, has the task of providing a final output in the form of an opinion on financial statements. The opinion given by the BPK will subsequently be used as a professional judgment regarding the fairness of financial information in financial reports based on standards to reduce information imbalances.

In accordance with the Regulation of the State Minister for Administrative Reform and Bureaucratic Reform (Permenpan) No.PER/05/M.PAN/03/2008 concerning Audit Standards (SA), internal supervision is a series of activities that include auditing, reviewing, evaluating, monitoring, and accompanying activities to assist in the execution of tasks and the results of work within a government organization. This is carried out by the internal government agency known as the Government Internal Supervisory Apparatus (APIP), which includes the Financial and Development Supervisory Agency (BPKP), the Inspectorate General, and the Inspectorates of Provincial and District or City Governments (<https://www.inspektorat.jogjaprov.go.id>, 2020).

In the West Java Province region, APIP is represented by one of its members, namely the West Java Provincial Government Inspectorate (based on PERGUB Number 86 of 2022). The Inspectorate's role is to act as a supervisor and guardian of programs carried out in accordance with the Regional Revenue and Expenditure Budget (APBD) (Umaroh, 2019:2). In fulfilling its duties and functions, the provincial inspectorate conducts routine and comprehensive examinations of each Regional Work Unit (SKPD) within the West Java Provincial Government.

One of the activities of internal supervision is auditing, a crucial component of effective organizational management to help ensure that an organization operates efficiently, ethically, and in alignment with its objectives and values to support the organization in adapting to changing circumstances and improving its performance over time. Auditing is a process of obtaining and analyzing clues objectively through assertions about economic activities in determining the suitability between assertions and predetermined indicators. Auditing ensures the reliability and credibility of financial information and is a critical component of financial reporting, corporate governance, and accountability. It provides stakeholders, such as investors, creditors, and regulators, with confidence in the accuracy of the information presented by organizations (Hery, 2017: 10).

Siregar (2019) emphasizes the shortcomings of the Government's Internal Audit Apparatus (APIP) in identifying and detecting probable fraud. This flaw is visible in the subpar delivery of audit judgments. When auditors' conclusions are incorrect, there is a danger of audit failure. Legal ramifications, a loss of professionalism that erodes public trust, and a reduction in the legitimacy of the institutions, entities, or subjects under inspection are just a few examples of the consequences of audit failure.

Auditing is a systematic and independent examination of financial information, records, statements, operations, or processes to determine their accuracy, completeness, fairness, and compliance with applicable laws, regulations, and accounting standards. It is a critical component of financial reporting, corporate governance, and accountability that ensures the reliability and credibility of financial information. Auditing is performed by trained professionals known as auditors or certified public accountants (CPAs) and serves a variety of purposes, including providing assurance to stakeholders, verifying the accuracy of financial statements, and identifying areas for improvement in an organization's internal controls.

The phenomenon of audit failure possibility has occurred in the West Java Province for the eleventh and twelfth consecutive times. The Financial Statements of the Local Government (LKPD) for the 2021 Fiscal Year (<https://www.jabar.antaranews.com>) and the 2022 Fiscal Year (<https://www.pikiran-rakyat.com>) received an Unqualified Opinion (*Wajar Tanpa Pengecualian*, or WTP). However, there are still recurring issues and new findings have been noted. One of the recurring findings is related to the scope of capital expenditures for roads, irrigation, and networks, which still do not comply with the regulations.

As for the twelfth consecutive attainment of the Unqualified Opinion (WTP), there is a possibility of misconduct in the West Java Province government in the form of corruption. This is evident from the data obtained from Indonesia Corruption Watch (ICW) (<https://antikorupsi.org>). West Java Province ranks second highest in corruption cases in 2022, following East Java Province. Corruption cases involving financial losses to the state are the most prominent type of corruption recorded throughout the year 2022, taking the first ranking.

The acquisition of the Unqualified Opinion (WTP) does not immediately indicate that the Provincial Government of West Java has a high standard of quality since there are irregularities, such as corrupt activities that harm the state finances. It can be concluded that the Inspectorate of the Province and the District/City, as supervisory and advisory units in the local government administration, have not yet fully optimized their roles in providing audit judgments on their auditing and assurance activities. In essence, the Inspectorate plays a role in providing support services, including consultation and contributions, one of which is providing various recommendations in accordance with applicable standards (Sipayung and Morasa, 2021). The role of the Inspectorate of West Java Province as an internal oversight entity should be capable of taking corrective actions against deviations in the administration and management of the region when they do not comply with relevant laws and regulations.

Producing high-quality audits is one of the primary objectives of the supervisory, control, and examination activities conducted by the provincial government (Terawati *et al.*, 2020). Quality audits maintain public trust, as supported by the statement of Bonner and Lewis (1990) in Septiaji and Hasymi (2021), where auditor judgment is one of the critical elements obtained from audit assignments to determine quality.

Furthermore, according to Muchtar and Utama (2020), the accuracy of auditor judgments can significantly impact audit quality.

Puspawardani and Pseudo (2022) define audit judgment as the auditor's observations or opinions in response to evidence that affects decision-making and research in oversight. Auditors must utilize their professional judgment accurately in conducting audit activities and providing opinions.

Several factors are suspected to influence the audit judgment provided by the Inspectorate of West Java Province, such as time budget pressure. Limited deadlines set in advance can create pressure on auditors, affecting their performance. Pressure is applied to reduce audit costs, as less time spent on audits results in lower expenses (Fitriyah and Dewi, 2018). According to Yolanda *et al.* (2017), time budget pressure significantly influences audit judgment. However, research by Santos and Cunha (2021) contradicts this, suggesting that time budget pressure negatively affects audit judgment.

Another factor is auditor experience, as stated by Puspawardani and Pesudo (2022). Auditor experience encompasses skills related to policy investigation and fraud detection, which can assist investigators in making informed decisions. The more experience and assignments an auditor has, the more experienced they are considered. This is supported by Yolanda *et al.* (2017), Siregar *et al.* (2019), and Aida (2021), who assert that experience has a positive and significant impact on audit judgment. In contrast, according to Alamri *et al.* (2017), experience does not affect audit judgment.

In addition to time budget pressure and auditor experience, auditor competence is believed to influence the audit judgment provided by the Inspectorate of West Java Province. According to the Professional Standards for Public Accountants (SA Section 210, 2021), auditing must be performed by auditors with sufficient expertise and technical training. Auditor competence reflects the auditor's ability to perform their duties in the audit process. As stated by Halim (2018:106), there are two ways to determine competence in audit execution: identifying the audit team needed and assessing the need for consultation and experts. This aligns with the research by Sumiyati (2020) and Permatasari (2021).

Considering the background described, the aim of this research is to analyze the influence of several factors on audit judgment. These factors include time budget pressure, auditor experience, and auditor competence in the judgment of internal auditors within the Inspectorate of West Java Province. This research differs from previous studies in terms of location, utilizing a different set of characteristics, employing an ordinal scale (6-point Likert scale) to avoid central tendency, and providing novel research results.

In light of the identified issues in the background, the identified problems include whether time budget pressure affects the judgment of internal auditors, whether auditor experience influences the assessment of internal auditors, and whether auditor competence has an impact on the assessment of internal auditors.

## 2. LITERATURE REVIEW

### Ethical Decision-Making Theory

The theory of ethical decision-making has been developed by various figures in the fields of ethics and philosophy, including Aristotle, John Stuart Mill, Lawrence Kohlberg, and John Rawls. These figures have produced several theories that are components of ethical decision-making theory. According to Mala *et al.* (2022), ethical decision-making generally refers to decisions that have a significant impact, whether positive or negative, on human well-being and the achievement of an individual's goals. Ethical decisions are those that are considered good, trustworthy, and morally or legally acceptable to the public.

Based on the theory of ethical decision-making, it can be inferred that auditors must possess ethics when conducting auditing activities. The ethical behavior of a good auditor can be influenced by sufficient experience and competence and the ability to meet the applicable standards as an auditor. Trevino (1986), as cited in Romadhon (2022), supports this statement by proposing a model of ethical decision-making that emphasizes the relationship between individual factors and situational factors (person-situation interactionist model). This includes factors such as the presence of predetermined time budget pressures when assignments are conducted.

### Internal Audit

According to Hery (2017), an internal audit is a supervisory activity intended to assess and evaluate activities as a form of service to an organization. While, based on the "International Professional Practice Framework": International Standards for the Professional Practice of Internal Audit, IIA (2006), internal audit refers to independent activities that provide assurance and consulting, aimed at adding value to and improving the operations of an organization.

According to Tugiman (2003:11), internal auditing is obligated to provide information about an organization's internal control system to ensure completeness, effectiveness, and quality in fulfilling assigned

responsibilities. The purpose of an internal audit is to assist all members of management in effectively fulfilling their responsibilities in achieving the organization's objectives.

In the process of achieving these objectives, internal auditors aim to provide outputs in the form of analysis, advice or recommendations, evaluations, guidance, and data related to auditing activities. Additionally, the goal of the audit is to contribute to the development of effective controls at a reasonable cost. Fahmi and Syahputra (2019) state that the function of internal audit is to serve as the eyes and ears of management, providing assurance about the implementation of established policies without deviations.

The scope of auditing is extensive and depends on the size of the organization in question. Therefore, the scope of an internal audit includes the assessment of internal controls, the examination of reports from local government or institutions, and the results of all activities carried out by the organization. Internal auditors also need to ensure that reporting records and activities have been adequately fulfilled.

### **Audit Judgment**

Audit judgment is the auditor's observation or opinion in response to information that impacts decision-making and oversight, as defined by Puspawardani and Pesudo (2022). Judgment is a continuous data collection process that involves deciding whether to take action and seeking additional information (Yolanda *et al.*, 2017).

In formulating recommendations, auditors make judgments based on past, present, and future events. In this context, the judgment or recommendations formulated by the Inspectorate are essential in compiling Inspection Results Reports (LHP).

Agoes (2019) conducted research on audit judgment and identified three fundamental considerations: materiality, audit risk level, and fiscal conditions of entities or objects of examination. Materiality, according to the Professional Standards for Public Accountants (SPAP) (SA Section 315), refers to the significance of accounting information due to omission or data affecting the judgment of users of the internal audit report. Materiality is a factor that can influence decision-making based on the understanding of users of the internal audit report. According to the International Standards for the Professional Practice of Internal Auditing (SA 1220.A1), internal auditors must apply their professional judgment and consider factors such as complexity, materiality, or the relative significance of issues in performing assurance tasks. The audit risk level is defined as audit risk assessment procedures that help auditors establish a basis for identifying and evaluating the risk of material misstatements in financial statements and assertions (Madeleine, 2021). On the fiscal conditions of entities or objects of examination, based on SPAP No. 30 (SA Section 341), audit standards state that the auditor's task is to assess an entity's ability to continue its existence based on the fiscal conditions of entities or objects of examination, up to a maximum of one year from the date of the audited financial statements.

### **Time Budget Pressure**

Time budget pressure, as researched by Rosadi and Waluyo (2019) in Nurcaliana and Pangaribuan (2022), refers to time constraints that can have both positive and negative impacts on completing audit tasks. According to De Zoort and Lord (1997), as cited in Abdillah *et al.* (2020), time budget pressure can include limitations on the time available due to resource constraints during task execution.

Proper time planning helps auditors allocate resources and sufficient time to perform audits. However, the relationship between information and its value diminishes due to time constraints, and the balance between information and costs must be considered. Auditors may experience stress due to discrepancies between available time and obligations, which can impact the professional ethics of an auditor through their attitude, self-esteem, and actions (Sanjaya *et al.*, 2019).

Based on previous research by Rama and Yudowati (2020), time budget pressure can be measured using indicators such as budget tightness.

### **Auditor Experience**

Experience is a learning and potential enhancement process (Baiquni and Astuti, 2018). Experience can be a primary supporting factor for individuals entering a particular field. According to Magdalena *et al.* (2014), as cited in Alamri *et al.* (2017), auditors with experience are less likely to make errors compared to inexperienced auditors because experience can be leveraged to make sound decisions regarding their work.

Experience can be measured using indicators. Based on previous research by Nasution *et al.* (2019:266), there are three indicators: a. Duration of Work; b. Number of Assignments Handled; c. Number of Partners from Different Ministries/Agencies Audited. From these three experience indicators, it can be concluded that auditors with extensive experience are considered to have a deeper knowledge of evaluating relevant evidence or information related to their audit tasks, which is crucial in forming audit judgments.



### Auditor Competence

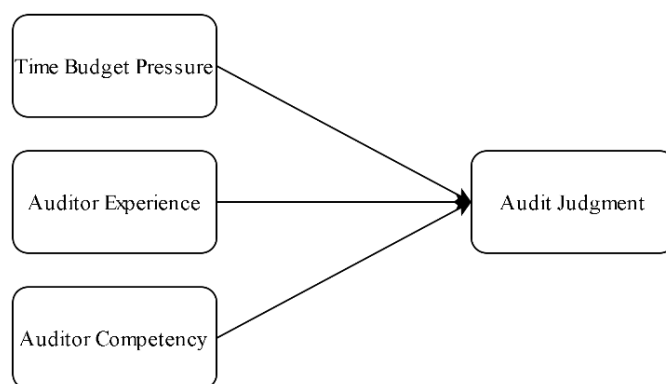
According to the statements of Dana *et al.* (2019), competence refers to knowledge in a specific field and the ability to solve problems. Meanwhile, according to the Professional Standards for Public Accountants (SA Section 210, 2021), one of its standards states that audits should be conducted by expert auditors who have undergone technical training to become auditors. This indirectly indicates that auditors need to have adequate competence to carry out auditing activities.

In conducting audits, an auditor must possess competence and capabilities acquired through education, knowledge, and experience (Arens *et al.*, 2017). Based on the results of previous research questions by Putra and Rani (2016) in Prasta (2022), competence has indicators that will be used as measurement instruments, which include:

- a. Personal Quality
- b. General Knowledge
- c. Specialized Skills

### Conceptual Framework

The conceptual framework in this research can be illustrated as follows:



**Figure 1. Conceptual Framework**

With the conceptual framework above in mind, the research hypotheses can be formulated as follows:

H<sup>1</sup>: Time budget pressure has an impact on audit judgment.

H<sup>2</sup>: Auditor experience has a positive impact on audit judgment.

H<sup>3</sup>: Auditor competence has a positive impact on audit judgment.

### 3. RESEARCH METHODS

This research employs a quantitative approach to investigate the relationships between variables X and Y. According to Singarimbun *et al.* (1995:5), the survey method involves field research conducted on a large group of people using questionnaires to collect data. The entire population of internal auditors in the Inspectorate of West Java Province as of January 2, 2023, consisting of 40 active auditors, serves as the population for this study. The focus of this research is on the perspectives of government internal auditors in the Inspectorate of West Java Province.

The process of selecting a sample from a population based on predefined criteria is known as purposive sampling. In research where the population size is less than 100, it is advisable to use either a census or the entire population as the sample. This study uses the sampling technique known as Saturation Sampling because all members of the population are included as samples (Sugiyono, 2020).

Primary data is used as the data source in this research, obtained from respondents' answers to questionnaires and interviews with internal auditors working in the Inspectorate of West Java Province. The distributed questionnaire contains statements relevant to the research objectives along with instructions for completion.

This research employs data quality testing, including validity and reliability tests. The data analysis technique used to test the hypotheses is multiple linear regression. Microsoft Excel STAT97 and Statistical Program from Society Science (SPSS) 23 are used to transform data from measurements using a 6-point Likert scale.

#### 4. RESULT AND DISCUSSION

##### Results

The research data consists of a series of scores obtained from respondents' responses to questions regarding the analyzed factors, including time budget pressure, auditor experience, and auditor competence in audit judgment at the Inspectorate of West Java Province. This data was gathered through questionnaires distributed to 40 internal auditors.

##### Validity Test

**Table 1**  
**Validity Test**

Variable	Total Items	Valid Items Time
Time Budget Pressure	10	10
Auditor Experience	6	6
Auditor Competence	9	9
Audit judgment	6	6
<b>TOTAL</b>	<b>31</b>	<b>31</b>

Source: Processed primary data, 2023

As shown in the table above, the statement items for the variables Time Budget Pressure, Auditor Experience, and Auditor Competence are valid and can be used for this research.

##### Reliability Test

**Table 2**  
**Reliability Test**

Variable	Cronbach Alpha	Explanation
Time Budget Pressure	0,855	Reliable
Auditor Experience	0,702	Reliable
Auditor Competence	0,900	Reliable
Audit judgment	0,903	Reliable

Source: Primary Data Processing, 2023

As indicated in the table above, Cronbach's alpha values for all variables are greater than 0.7. Therefore, it can be concluded that all statements for each variable are reliable and can be used for this research data.

##### Descriptive Statistical Analysis

**Table 3**  
**Results of Descriptive Statistics for Variables Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
YTotal	46	10.46	24.17	19.0566	4.09232
X1_Total	46	21.96	41.31	30.2041	4.95538
X2_Total	46	9.96	23.33	18.6616	4.40210
X3_Total	46	12.45	39.67	29.2791	6.18781
Valid N (listwise)	46				

Source: Primary Data Processing, 2023

Based on the descriptive statistics results for the above variables, it can be observed that the variable Time Budget Pressure (X1) falls into the high category with an average value of 30.2041. Auditor Experience (X2) is categorized as low with an average value of 18.6616. Furthermore, Auditor Competence (X3) is classified as high with an average value of 29.2791. As for Audit Judgment (Y), it falls into the low category with a value of 19.0566.

**Multiple Linear Regression Analysis**

**Table 4**  
**Results of Multiple Linear Regression Analysis Coefficients <sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Betas		
1	(Constant)	4.484	3.657		1.226	.227
	X1	.113	.108	.137	1.051	.299
	X2	.194	.170	.208	2.139	.261
	X3	.257	.116	.389	2.218	.032

a. Dependent Variable: Y

Source: Primary Data Processing, 2023

Based on the data processing results, the regression equation is as follows:

$$Y = 4,484 + (0,113) X_1 + (0,194) X_2 + (0,257) X_3$$

Explanation:

Y : Audit judgment

α : Constant

β<sub>1</sub>, β<sub>2</sub>, β<sub>3</sub> : Multiple regression coefficients for each X

X<sub>1</sub>, X<sub>2</sub>, X<sub>3</sub> : Time budget pressure, Auditor experience, Auditor competence

e : Accepted error rate

Based on the equation above, the variable with the most significant influence on Audit Judgment is Auditor Competence (X3). This can be observed from the information stating that for every one-unit increase in the Auditor Competence variable (X3), with other variables held constant, Audit Judgment will increase by 0.257 units. Conversely, the variable with the smallest influence is Time Budget Pressure (X1), which only has an impact of 0.113 for each one-unit increase with other variables held constant.

**Coefficient of Determination (R<sup>2</sup>)**

**Table 5**  
**Coefficient of Determination Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.603 <sup>a</sup>	.364	.319	3.37781

a. Predictors: (Constant), X3Tot, X2Tot, X1Tot

b. Dependent Variable: YTot

Source: Primary Data Processing, 2023

The obtained result indicates a correlation coefficient (R<sup>2</sup>) value of 0.603, demonstrating a strong simultaneous relationship between the independent variables and the dependent variable.

**Results of the F-Test**

**Table 6**  
**F-Tes ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	274.417	3	91.472	8.017	.000 <sup>b</sup>
	Residual	479.203	42	11.410		
	Total	753.620	45			

a. Predictors: (Constant), X3Tot, X2Tot, X1Tot

b. Dependent Variable: YTot

Source: Primary Data Processing, 2023

Based on the data analysis above, the computed F-value is 8.017 with a p-value (sig) of 0.000. With  $\alpha = 0.05$  and degrees of freedom  $V1 = 3$  and  $V2 = 36$  ( $n - (k + 1)$ ), the tabulated F-value is 2.87 (Sudjana, 2005). Since the computed F-value  $>$  tabulated F-value ( $8.017 > 2.87$ ), the null hypothesis ( $H_0$ ) is rejected, meaning that the independent variables collectively have a significant impact on Audit Judgment (Y).

### Results of the t-Test

**Table 7**  
**t-Test**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Correlations		
	B	Std. Error				Zero-order	Partial	Part
1 (Constant)	4.484	3.667		1.226	.227			
X1Tot	.113	.108	.137	1.051	.299	.267	.160	.129
X2Tot	.194	.170	.208	2.139	.261	.528	.173	.140
X3Tot	.257	.116	.389	2.218	.032	.559	.324	.273

a Dependent Variable: Y

Source: Primary Data Processing, 2023

Based on the table of t-test results above, the computed t-value for the variable Time Budget Pressure (X1) is 1.051, and the tabulated t-value is 2.028. Since the computed t-value is less than the tabulated t-value, we accept the null hypothesis ( $H_0$ ) and reject  $H_1$ , indicating that Time Budget Pressure (X1) does not have a significant influence on Audit judgment (Y). Furthermore, the computed t-value for the variable Auditor Experience (X2) is 2.139, and the tabulated t-value is 2.018 or -2.028. Since the computed t-value is greater than the tabulated t-value, it implies that Auditor Experience (X2) has a significant impact on Audit judgment (Y). Next, the computed t-value for the variable Auditor Competence (X3) is 2.218, and the tabulated t-value is 2.028 or -2.028. Since the computed t-value is greater than the tabulated t-value, we reject the null hypothesis ( $H_0$ ) and accept  $H_1$ , indicating that Auditor Competence (X3) has a significant influence on Audit Judgment (Y).

### Discussion

The results of the statistical tests on-time budget pressure, auditor experience, and auditor competence concerning audit judgment conclude that all three variables significantly influence the audit judgment of auditors who are currently employed in the Regional Inspectorate of West Java Province.

#### Influence of Time Budget Pressure on Audit Judgment

Time Budget Pressure (X1) does not significantly affect audit judgment (Y) among internal auditors currently working at the Regional Inspectorate of West Java Province. This conclusion is drawn from the Normality Test result for the Time Budget Pressure variable, which is  $0.088 > 0.05$ . Additionally, the coefficient of the regression equation for variable X1 indicates a value of 0.113, meaning that for every one-point increase in Time Budget Pressure, Audit judgment increases by 0.113. Moreover, the R-squared value is 0.037, or 3.7%, indicating that Time Budget Pressure has a 3.7% influence on Audit judgment. Furthermore, the t-test result shows that t-value  $<$  tabulated t-value, specifically  $1.051 < 2.028$ . Therefore, these results indicate that Time Budget Pressure has no significant impact on Audit judgment among internal auditors currently working at the Regional Inspectorate of West Java Province. This finding contradicts the research conducted by Yolanda *et al.* (2017), which stated that time budget pressure has a positive effect on audit judgment.

According to the theory proposed by Abdilah *et al.* (2020), time pressure can manifest as constraints due to limited resources when performing tasks. In comparison to the research findings, internal auditors at the Regional Inspectorate of West Java Province do not appear to face constraints in terms of time and resources when carrying out their assigned tasks.

When connected to Ethical Decision-Making theory, it can be concluded that internal auditors at the Regional Inspectorate of West Java Province adhere to ethical standards and regulations when making decisions during auditing activities, even when facing time budget pressure. The predetermined and approved time planning, as agreed upon with superiors, does not influence auditors to act contrary to ethical principles when making judgments, despite the presence of time budget pressure. This aligns with Sanjaya *et al.*'s (2019)



statement that time budget pressure can lead auditors to experience stress due to discrepancies between time availability and professional obligations, which can negatively affect an auditor's professional ethics.

Supporting these findings, there are differences in characteristics between external auditors, such as those in public accounting firms, and internal auditors in the inspectorate. The comparison between internal and external audits can be observed in terms of the duration of the examination. Typically, internal audits require more time as the auditing process is conducted in more detail, with a broader scope of examination compared to external auditors' work.

Furthermore, external audits have a shorter time frame due to time constraints and are only carried out at specific times. The duration of external audits is also limited by the audit budget allocated by the company. On the other hand, internal audits can be continuous and uninterrupted.

In conclusion, the absence of time budget pressure among internal auditors currently working at the Regional Inspectorate of West Java Province can be attributed to effective and efficient time planning for auditors assigned with tasks.

### **Influence of Auditor Experience on Audit Judgment**

Auditor Experience (X2) significantly influences Audit judgment among auditors who are actively employed at the Regional Inspectorate of West Java Province. This is evident from the Normality Test result for the Auditor Experience variable, which is  $0.069 > 0.05$ . Furthermore, the coefficient of the regression equation for variable X2 shows a value of 0.194, meaning that for every one-point increase in Auditor Experience, Audit judgment increases by 0.194. Additionally, the R-squared value or its significance is 0.109, rounded to 11%. In other words, Auditor Experience has an 11% influence on Audit judgment. The t-test result also indicates that the t-value is greater than the tabulated t-value, specifically  $2.139 > 2.028$ .

These findings indicate that Auditor Experience has a significant impact on Audit judgment among internal auditors who are actively working at the Regional Inspectorate of West Java Province. This result aligns with previous research conducted by Yolanda et al. (2017), Siregar et al. (2019), and Aida (2021), all of which stated that Auditor Experience has a positive effect on audit judgment.

When related to the theory of Ethical Decision-Making, it can be concluded that internal auditors at the Regional Inspectorate of West Java Province exhibit good ethics when making decisions based on audit findings. This adherence to standards and rules is in line with ethical principles in conducting auditing activities. An experienced auditor is more likely to make ethical judgments that are optimal, sound, and compliant with procedures, as their actions are guided by the ethical code governing auditing practices.

According to Baiquni and Astuti (2018), experience is a learning and potential development process aimed at achieving good behavior through formal or non-formal education. Auditor experience in conducting auditing activities is assessed based on the length of time and the number of assignments handled by the auditor (Nasution et al., 2019). The more experienced an auditor is, the more diverse their interpretations of audit findings from entities or objects under examination become. Therefore, it can be concluded that the auditors who are actively working at the Regional Inspectorate of West Java Province possess significant experience in this field, both in terms of the duration and the number of assignments they have handled, enabling them to provide effective judgments for all entities or objects under examination.

### **Influence of Auditor Competence on Audit Judgment**

Auditor Competence (X3) significantly influences Audit judgment (Y) among internal auditors who are actively working at the Regional Inspectorate of West Java Province. This is evident from the Normality Test result for the Auditor Competence variable, which is  $0.067 > 0.05$ . Furthermore, the coefficient of the regression equation for variable X3 shows a value of 0.257, meaning that for every one-point increase in Auditor Competence, Audit judgment increases by 0.257. Additionally, the R-squared value, rounded to 22%, is 0.217, indicating that Auditor Competence has a 22% influence on Audit judgment. The t-test result also shows that the t-value is greater than the tabulated t-value, specifically  $2.028 > 2.218 > -2.028$ .

Therefore, these results indicate that Auditor Competence has a significant impact on Audit judgment among internal auditors who are actively working at the Regional Inspectorate of West Java Province. Based on these findings, it can be stated that auditor competence is a fundamental measure that an auditor must possess, including education, or knowledge, skills, and attitudes, in order to carry out their tasks and responsibilities. It can be observed that internal auditors at the Regional Inspectorate of West Java Province possess the necessary competence to perform all audit procedures and provide sound judgments in line with applicable requirements and standards.

According to the Professional Standards for Public Accountants (SA Section 210, 2021), auditing is conducted by expert auditors who have undergone technical training to become auditors. In line with the

research results, the auditors at the Regional Inspectorate of West Java Province have good competence, as they have received both technical and non-technical training to conduct all auditing activities.

Audit judgment is highly dependent on auditor competence, as good competence leads to good results. Additionally, an auditor must maintain a neutral stance and uphold their independence to avoid being influenced by internal or external parties.

When related to the theory of Ethical Decision-Making, it can be concluded that internal auditors at the Regional Inspectorate of West Java Province exhibit good ethics when making decisions based on audit findings. A competent auditor will make ethical judgments that are optimal, sound, and compliant with prevailing standards, as these judgments are guided by ethical codes, including competence. These findings align with the research conducted by Sumiyati (2020), which states that auditor competence influences audit judgment.

## 5. CONCLUSION

Based on the research results and discussions related to the Influence of Time Budget Pressure (X1), Auditor Experience (X2), and Auditor Competence (X3) on Audit Judgment (Y) at the Regional Inspectorate of West Java Province, the following conclusions can be drawn:

1. Time Budget Pressure does not significantly affect Audit Judgment.
2. Auditor Experience has a significant impact on Audit Judgment.
3. Auditor Competence has a significant impact on Audit Judgment.

The more experienced an auditor is, the better and more accurate the judgment they provide in auditing activities. Similarly, increasing auditor competence leads to higher-quality judgments. However, audit judgment is not affected by time budget pressure, as budget planning has been approved by superiors before auditing activities are conducted.

### Suggestions

From a theoretical standpoint, this research can serve as a reference for future studies related to time budget pressure, auditor competence, auditor experience, and audit judgment. For auditors, this research can be utilized for monitoring and evaluating recurring findings in the audit report (LHP LKPD) of the West Java Provincial Government. It can also be used to enhance the quality of auditors by further developing their competence and experience, ultimately improving the quality of the judgments they provide.

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