



Auditor Experience, Auditor Independence, and Professional Skepticism Towards Audit Judgement: a Study at the Maluku Representative Office of the Republic of Indonesia Audit Board

Merry Esther Reawaruw¹, Mozes Tomasila², Belianus Patria Latuheru³, Pieter Leunupun^{4*}, Thomas Aurima⁵

Universitas Kristen Indonesia

Corresponding Author: Pieter Leunupun peterleu58@gmail.com

ARTICLE INFO

Keywords: Audit Judgement, Auditor Experience, Auditor Independence, Professional Skepticism

Received : 21 January

Revised : 23 February

Accepted: 23 March

©2025 Reawaruw, Tomasila, Latuheru, Leunupun, Aurima: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The purpose of this study is to ascertain the following: (1) how auditor experience affects an auditor's audit judgment; (2) how auditor independence affects an auditor's audit judgment; and (3) how professional skepticism affects an auditor's audit judgment. A questionnaire was used to collect data in order to accomplish these goals. Using traditional assumption tests, such as the multicollinearity, heteroscedasticity, and normality tests, the acquired data was examined for validity and reliability. The impact of independent variables on dependent variables was examined using multiple linear regression analysis. The study's findings indicate that: (1) auditor experience has a positive and significant impact on audit judgment; (2) auditor independence has a negative and significant impact on audit judgment; and (3) professional skepticism has a positional and significant impact on audit judgment

INTRODUCTION

In the history of Indonesian government since independence until now, many problems have occurred in the last few years. Cases of corruption, collusion and nepotism in this country are cases that are highly considered by the public. The manifestations of these things are abuse of authority, illegal levies, grease money, bribes or hush money, to using state money for personal interests which are often done by most officials (Citra Ajeng Dewi, 2016). The public demands a clean government free from corruption, collusion and nepotism with a better and stricter financial audit system. The audit is also carried out on state financial management so as not to provide an opportunity for officials to misappropriate the money. A good audit is highly expected to guarantee that planned activities can run effectively and efficiently. There are good changes in the field of audit audits, so this can be seen from the auditor's perspective which must also improve in auditing financial management, especially in auditing state financial management. The level of confidence that the auditor can achieve will be determined from the correct auditor's decision (audit judgment). Good consideration and decision will produce good quality and vice versa.

Audit decision (audit judgment) is a very complex issue. It is stated as complex because of the many factors that can influence audit judgment, which depend on the perspective of each party. Audit judgment is a continuous process in obtaining information (including feedback from previous actions), the choice to act or not to act and the receipt of further information. The arrival of information not only influences the choice, but also influences the way the choice is made. Each step in the incremental judgment process if information continues to come, new considerations and new decisions or choices will emerge (Jusuf, 2019; 381).

The main factor that influences individual behavior is the existence of personal considerations or the auditor's perspective when responding to information about the audit responsibilities and risks that the auditor will face. These factors influence the auditor's final opinion on the financial statements of an entity or other type that refers to the formation of ideas or estimates about the state of a phenomenon. Theoretically, audit judgment is related to the qualification of expertise, how long someone has been experienced as an auditor, critical evaluation of audit evidence from a skeptical attitude, and accompanied by maintaining an independent attitude.

Ariani and Zainal (2018), in their research showed that less experienced auditors are considered to make mistakes in giving opinions (judgments) compared to experienced auditors. Experienced auditors are considered to be able to provide more optimal opinions and are better able to detect, understand and even find the causes of fraud than inexperienced auditors, so that the resulting audit will be better than inexperienced auditors. In addition to experience, an auditor must also have a skeptical attitude towards every assignment received. Professional skepticism is defined as the auditor's attitude when carrying out audit tasks, which includes a mindset that continuously challenges and critically assesses audit data. This mindset is needed during the audit process to obtain sufficient confidence that substantial inaccuracies or serious errors in the data will be found, either as a result of fraud, errors, illegal

activities, or violations of regulations. An independent mental attitude is also equally important for auditors to have. Auditor independence is a mental attitude that an auditor has to be impartial to personal interests, and not easily influenced by other parties. This mental attitude is what is able to keep the auditor from surviving anything that can affect the audit results produced. In relation to independence, public sector audits perform audit tasks on financial statements of companies, governments, individuals or other organizations. Public sector audits are independent from the audited company. An important role of public sector audits is to provide judgments on the financial statements of an entity that have met standards.

In general, audits conducted in the public sector are different from audits conducted in the commercial or private sectors. Public sector audits are conducted on non-profit government agencies that manage state assets, including BUMN, BUMD, and the Regional Government (Pemda) sector. Business sector audits are conducted on profit-oriented private business entities (Bastian, 2019:43).

The Audit Board of Indonesia (BPK) is one of the institutions that conducts audits of the government or public sector, and is the main topic of discussion in this study. By adhering to the basic principles to actively support the realization of transparent and accountable state financial governance, as is the goal of BPK itself, the Audit Board of Indonesia (BPK) has established itself as a trusted financial audit institution. Based on Chapter III Article 6 of Law of the Republic of Indonesia Number 15 of 2006, the BPK's task is to examine the management of state finances by the Central Government, Regional Governments, other State Institutions, Bank Indonesia, State-Owned Enterprises (BUMN), Public Service Agencies, Regional-Owned Enterprises (BUMD), and other organizations or bodies that carry out government affairs in the field of state finances.

Auditor is a better known term for auditors who are members of the BPK. This financial audit certainly refers to the BPK in order to provide an opinion decision (judgment) on the level of fairness of the information presented in the government's financial report. The BPK RI is known for realizing better and more accountable governance by jointly being the front line in eradicating corruption cases in Indonesia. However, in fact, not a few individuals from the state audit institution from the BPK RI who are highly trusted by the public actually carry out dirty actions by committing corruption.

This dirty action can be seen in the financial audit carried out by the BPK RI Representative Office of Maluku Province at this time which is still considered less than optimal, this is reviewed from one of the cases that has not been resolved until now. The existence of a transaction of Rp. 350,000,000, - in an effort to secure an Unqualified Opinion (WTP) decision against the Tanimbar Islands Regency Government (KKT) turned out to be true, this case aims to smooth the steps for examining the KKT Regional Government's financial report so that it can get the WTP predicate. Starting from the BPK RI Representative of Maluku Province who issued an audit opinion decision on the financial management of the KKT Regional Government, he admitted to receiving money worth Rp. 350,000,000, - which was intended to smooth the steps for examining the KKT

Regional Government's financial report so that it could get the WTP predicate, which has also become a criminal sanction from 2019 to 2022. This confession was conveyed in the trial of the alleged criminal act of corruption in the fictitious KKT SPPD (Official Travel Order) which took place at the Ambon Corruption Court, (Monday, December 4, 2023), <https://maluku.bpk.go.id>. From this case, there is a term for the WTP Opinion decision (Fair Without Exceptions). In general, the BPK WTP is an opinion decision made by the BPK auditor on the financial report of an entity (in this case the KKT Regional Government). The WTP opinion is the highest quality opinion in the audit of financial reports at the BPK. An unqualified opinion is given if an entity's financial report shows that financial governance is generally good, presented completely, consistently, and free from material misstatements.

An unqualified opinion is given based on generally accepted accounting principles in Indonesia. However, the issuance of an unqualified opinion by an individual from the BPK RI Representative Office of Maluku Province is known to have made a mistake due to fraud. Unqualified fraud in this context could have occurred because the auditor was only interested in personal gain. Based on this phenomenon, it can be seen that the individual who is a member of the BPK RI Representative Office of Maluku Province is considered unable to provide an optimal audit opinion decision (audit judgment). There are several factors that cause the audit judgment of this individual from the BPK RI Representative Office of Maluku Province to be considered less than optimal, including; Auditor Experience factor, Auditor Independence factor, and Professional Skepticism factor.

LITERATURE REVIEW

Audit Judgment

Auditor's examination (audit judgment) of material that will affect the documentation of evidence or final opinion in the form of audit reporting or auditor's opinion on the financial statements of an entity is known as audit judgment. Individual behavior is one of the many variables that can affect the auditor's personal judgment. The auditor carries out the financial statement audit process in four steps: planning, understanding, testing the internal control framework, and issuing the audit report. Rosini and Hasanah (2016).

Audit judgment is a crucial factor in forming an opinion. The way the auditor responds to information that affects the documentation of evidence and the determination of the auditor's opinion on the entity's financial statements is known as audit judgment. When faced with limited information or data that has been collected, the auditor must be able to make assumptions that can be used to make and disseminate conclusions. This is where audit judgment is needed. In this case, audit risk, quantity of evidence, and selection of evidence are all determined by the auditor's judgment. According to Fauzan et al. in Margaret (2020), the auditor's perspective in answering questions related to the audit tasks and risks that he will face in his assessment.

Audit opinion according to Ardiyos (2020), is a report given by a registered public auditor as a result of his assessment of the fairness of the financial statements presented by the company. Audit opinion is also referred to

as a report given by a registered auditor stating that the audit has been carried out in accordance with the norms or rules of accountant audits accompanied by an opinion regarding the fairness of the financial statements being audited, Tobing (2022). So it can be seen that the provision of an auditor's opinion is the result of an investigation by a registered and trusted auditor who is professional in his field regarding the financial statements of a company or agency and applies independence to the results of his work.

Auditor Experience

One of the most important factors in auditor performance when conducting an audit is experience, which depends on the auditor with expertise consisting of knowledge and experience. In this case, work experience is considered a significant predictor of auditor performance in terms of the quality of audit assessments (decisions) produced. Ida Suraida (2019) defines auditor experience as the amount of time and quantity of tasks completed by the auditor in conducting a financial statement audit.

Djauzak (2014:64) states that time, frequency, type of task, application, and results are some of the variables that can affect auditor experience. Thus, it can be explained that (a) a person will gain more work experience the longer he completes a task; (b) the more often he completes the same task, the better the work experience he generally obtains; (c) the more types of tasks he completes, the more work experience he generally obtains; (d) the more knowledge, skills, and attitudes he applies when doing a task, the more work experience he will have; and (e) a person who has more work experience will be able to obtain better results when doing a task.

Auditor Independence

Mulyadi (2015:26–29) defines independence as a mindset that is not influenced by external forces, not influenced by other parties, and independent. Independence also refers to the auditor's honesty in considering facts and his ability to formulate and express his opinion based on objective and unbiased considerations.

According to Harjanto (2014:27), the following indications are the basis for identifying the quality of auditor independence: 1) Length of relationship with client (audit tenure). A long-term client-auditor relationship can cause the auditor to feel satisfied with the work completed, carry out a less stringent audit process, and consistently rely on management statements. 2) Client pressure. Auditors often face conflicts of interest with business management when carrying out their duties. In order to gain appreciation, managers may want business operations or performance to appear successful, namely with high profits. 3) Services other than audits. Providing services other than audits can pose a risk to auditor independence because management can put greater pressure on auditors to provide reports that meet management requirements, especially those that are fair and consistent.

Professional Skepticism

Tuanakotta (2011:77) explains that skepticism is an important component of philosophy. Through disciplinary and philosophical thinking, skepticism is incorporated into the language of auditing. The phrases "professional skepticism" or "accounting skepticism" are used because auditing is the foundation of the accounting profession. Professional skepticism is a necessary attitude for auditors, according to audit theorists and practitioners. (auditor).

A mindset that continually challenges and critically evaluates audit evidence is part of the auditor's professional skepticism, according to the Public Accountant Professional Standards (2011:230). Auditors collect and evaluate audit evidence objectively, with good faith and integrity, using information, skills, and abilities established by the public accounting profession. Auditors must evaluate the sufficiency and competence of evidence to collect audit evidence fairly. Professional skepticism must be applied throughout the audit process because evidence is collected and evaluated during the process. The auditor not only does not assume that management is dishonest, but also does not assume that management's honesty is beyond doubt. Because he believes that management is dishonest, the auditor should not be satisfied with less than convincing evidence when using professional skepticism.

METHODOLOGY

Research Design

The type of research used is quantitative research with a causal study method, namely a study conducted to state that the independent variable causes or influences the dependent variable, Muhammad Fadhli (2016) in Hutami Ningsih (2021). This study was conducted by distributing questionnaires to the BPK RI Representative Office of Maluku Province which was used as a sample in this study, with the following criteria: (1) Auditors who work at the BPK RI Representative Office of Maluku Province. (2) Auditors who have carried out work in the field of auditing. (3). Auditors who have a minimum of 1 (one) year of work experience because these auditors are considered to have been able to recognize and adapt to their work environment.

Population and Sample

The population used in this study were auditors from several Sub Auditors working at the BPK RI Representative Office of Maluku Province. While the research sample was based on the criteria as explained in the research design above. Based on the sample criteria, the number of samples obtained and used in this study was 32 auditors working at the BPK RI Representative Office of Maluku Province.

Analysis Method

The data collected were tested for validity and reliability as well as tests for the assumptions of normality, multicollinearity and heteroscedasticity and multiple linear regression tests.

RESULTS AND DISCUSSION

Validity and Reliability Test

This study uses correlation to test the validity of each statement or question on each research variable consisting of: (a) auditor experience, (b) auditor independence, (c) professional skepticism and (d) audit judgment. The calculation results show a probability of significance greater than 5%, so that this research instrument is declared valid and can be used in research.

Table 1. Validity Test Results

No	Variable Name	Number of Items	Description
1	Auditor Experience	10	All Valid
2	Auditor Independence	10	All Valid
3	Professional Skepticism	8	All Valid
4	Audit Judgment	5	All Valid

Reliability test using Cronbach Alpha on all research variables produces a coefficient greater than the criteria used, namely 0.60. Thus, all independent and dependent variable instruments are declared reliable so that they can be used in research.

Table 2. Reliability Test Results

No	Variable Name	Alpha Coefficient	Critical Value	Description
1	Auditor Experience	0,821	0,60	Reliable
2	Auditor Independence	0,725	0,60	Reliable
3	Professional Skepticism	0,772	0,60	Reliable
4	Audit Judgment	0,767	0,60	Reliable

Normality Test

The normality test uses the Kolmogorov-Smirnov technique with results as in table 3. If $Asymp. Sig (2-Tailed) >$ from the alpha value of 5% means it is normally distributed. Based on the calculation, the $Asymp. Sig (2-Tailed)$ value is $0.548 > 0.05$, so it can be concluded that the distribution of this research data meets the normality category.

Table 3. Summary of Normality Test Results

		Unstandardize Residual
N		32
Normal Parameters	Mean	0,0000000
	Std.Deviation	3,00065602
Most Extreme Differences	Absolute	0,141
	Positive	0,108
	Negative	-0,141
Kolmogorov-Smirnov Z		0,798
Asymp. Sig. (2-tailed)		0,548

Multicollinearity Test

Pearson correlation is used to determine the size of the Variance Inflation Factor (VIF) and Tolerance Value in identifying the multicollinearity test. Based on Table 4, each independent variable has a VIF <10 and a tolerance value ≥ 0.10 . Therefore, it can be said that there is no multicollinearity between the independent variables in this study.

Table 4. Summary of Multicollinearity Test Results

Variable name	Tolerance	Vip	Descriprion
Auditor experience	0,926	1,080	No multicollinearity
Auditor independence	0,864	1,157	No multicollinearity
Professional skepticism	0,545	1,836	No multicollinearity

Heteroscedasticity Test

The purpose of the heteroscedasticity test is to determine whether the residual variance of the regression model is not the same. Using the Glejser test produces a significance of independent variables <5%. This result indicates that there are no symptoms of heteroscedasticity

Table 5. Summary of Heteroscedasticity Tests

Variable	Sig. Value	Description
Auditor Experience	0,099	Homoskedastisitas
Auditor Independence	0,262	Homoskedastisitas
Professional Skepticism	0,618	Homoskedastisitas
Audit Judgment	0,099	Homoskedastisitas

Regression Test

Regression test is used to answer the hypothesis in this study. Summary of the results of multiple linear regression calculations as in table 6. This study uses $\alpha = 5\%$ and the independent variable is audit judgment.

Table 6. Multiple Linear Regression Test

Model	Coefficient	t	Sig.	r	r ²
Constant (a)	31,047	3,709	0,001		
Auditor Experience (X1)	0,279	2,157	0,039	0,366	0,134
Auditor Independence (X2)	-0,475	-2,082	0,046	-0,355	0,124
Professional Skepticism (X3)	0,294	2,396	0,023	0,401	0,161
R simultan	=	0,553			
R ² simultan	=	0,306			
F Count	=	2,971			
Sig. Simultan	=	0,037			

Auditor experience has a positive effect of 0.279 on auditor audit judgment at the BPK RI Representative Office of Maluku Province. This means that an increase in auditor experience will increase audit judgment. The significance value of the auditor experience variable is 0.039, which is smaller than 0.05, so this effect needs to be considered. Partially, auditor experience has an r square of 0.134, meaning that the ability of the auditor experience variable to influence audit judgment is 13.4% and the remaining 86.6% is influenced by variables other than auditor experience. The auditor independence variable working at the BPK RI Representative Office of Maluku Province has a negative impact on audit judgment. This is indicated by the negative regression coefficient value of -0.475. This means that individual auditor independence does not increase audit judgment. This effect is significant because the auditor independence value of 0.046 is smaller than 0.05. Partially, the r square value of the auditor independence variable is 0.124, meaning that the ability of the auditor independence variable to influence the audit judgment is 12.4% and the remaining 87.6% is influenced by variables other than auditor independence.

Professional skepticism has a positive effect on the audit judgment of auditors working at the BPK RI Representative Office of Maluku Province, because the regression coefficient is positive at 0.294. This means that if the auditor's professional skepticism increases, it will increase the audit judgment. This influence is significant because the significance value of the auditor's professional skepticism variable is 0.023, which is smaller than 0.05. Partially, the r square value for professional skepticism is 0.161, meaning that the ability of the professional skepticism variable to influence the audit judgment is 16.1% and the remaining 83.9% is influenced by variables other than auditor skepticism.

Meanwhile, the R2 value is 0.306. This shows that 30.6% of the audit judgment can be influenced simultaneously by the variables of auditor experience, auditor independence, and professional skepticism, while the remaining 69.4% is influenced by other variables outside the three factors. The partial significance value of 0.037 which is smaller than 0.05 makes this condition acceptable.

Audit Judgment and the Impact of Auditor Experience

The findings of the analysis show that, at the BPK RI Representative Office in Maluku Province, auditor experience has a significant positive effect on audit judgment. This shows that the more the auditor's experience increases, the more accurate the audit judgment produced. The findings of this study are consistent with the findings of Magdalena et al. (2014:7), which states that auditor experience can improve audit judgment. The findings of this study also support the opinion of Pertiwi and Ketut (2017) who stated that the more work experience an auditor has, the more accurate the audit judgment produced. The more audit skills an auditor has, the more work experience he has, and even more adept at identifying errors.

The more experience a person has, the more skilled he is in doing his job, and the better his ability to think and act in achieving goals. The auditor's experience continues to develop over time, therefore the auditor will have more understanding in carrying out audit tasks, especially in producing audit opinions. Therefore, an auditor's audit judgment will be better if he has more experience.

Audit Judgment and the Impact of Auditor Independence

The research findings show that auditor independence has a negative effect or can be said to have no effect on audit assessments by auditors at the BPKRI Representative Office of Maluku Province. This occurs because the audit is carried out together in a team, so that errors due to a lack of individual independence can be minimized through supervision and review by other team members. Thus, the level of auditor independence does not directly affect the quality of the resulting judgment. This finding is consistent with research conducted by Kensa Lie et.al., (2024) and Indriasih et.al., (2021), which found that auditor independence had no effect on audit judgment. These studies confirm that team control mechanisms and strict audit procedures can replace the role of individual independence in influencing judgment.

Another support from research by Ardhiani and Latif, (2023) which states that the effect of independence on audit judgment is more influenced by the procedures applied by the audit team than by the nature of individual independence. This shows that in the context of audits carried out collaboratively, other factors such as team experience and supervision play a more important role. This collaborative process reduces the potential for errors that may occur due to individual subjectivity. Therefore, effective internal control and intense communication between auditors can mitigate the role of independence in decision making.

Audit Judgment and the Impact of Professional Skepticism

The findings of the study indicate that skepticism has a positive and significant effect on audit assessment at the BPK RI Representative Office in Maluku Province. The results of this study are in line with the research of Operasianti et al. (2015) which states that skepticism has a positive and significant effect on audit judgment. The results of this study support the opinion of Sukendra et al. (2015) which states that auditors are tasked with providing opinions on the results of audits carried out correctly and accurately. This can be done by adopting a professional skepticism attitude in every aspect of audit work, both in planning and implementation. A mindset based on skepticism that is always accompanied

by critical evaluation and questions on audit evidence presented by the client. In order to make the right decision, auditors must apply their knowledge, skills, and talents when carrying out audit work carefully and thoroughly.

CONCLUSION AND RECOMMENDATION

Research conducted at the BPK RI Representative Office of Maluku Province resulted in differences in various factors that influence audit judgment. The auditor independence variable showed a negative influence on audit judgment. This means that auditors who feel that control is outside themselves tend to provide less than optimal judgment. This finding indicates that although the independence factor is important in theory, it does not directly determine the quality of auditor judgment. This confirms that team control mechanisms and strict audit procedures can replace the role of individual independence in influencing judgment. On the other hand, auditor experience and professional skepticism provide positive and significant results on audit judgment. This shows how auditors apply their knowledge, skills, and talents to complete audit tasks carefully and accurately so that the resulting decisions are appropriate. This study also provides several recommendations, including: (1) auditors must always maintain credibility as an auditor which can be seen from how long an auditor has experience in the work they are doing, (2) so that audit decisions taken and issued are in accordance with their abilities and free from personal interests, auditors should: (a) have a strong sense of personal responsibility to decide on the actions to be taken; (b) act professionally so that audit decisions taken and issued are in accordance with their abilities; and (c) be independent and skeptical about his profession so that bukti yang diperoleh dapat menjadi dasar tindakan yang seharusnya diambil.

FUTHER STUDY

There are limitations in this study so that further research needs to be carried out by considering other variables such as obedience pressure, task complexity and professional ethics, in order to perfect this study and increase insight for readers.

ACKNOWLEDGMENT

The researcher would like to thank all respondents who have provided data and information for the smooth running of this research. Also to colleagues who have provided support and very valuable input for the completion of this research as a whole.

REFERENCES

- Ajeng Citra Dewi (2016). Pengaruh Pengalaman Kerja, Kompetensi, Dan Independensi Terhadap Audit Judgement Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Empiris Pada Auditor Internal Inspektorat Provinsi Daerah Istimewa Yogyakarta).
- Ardhiani, M. R., & Latif, N. (2023). Locus of Control Sebagai Penguat Peran Etika Profesi Dan Audit Judgment Dalam Meningkatkan Kredibilitas Akuntan Publik. *Owner: Riset dan Jurnal Akuntansi*, 7, 3759–3770. <https://doi.org/10.33395/owner.v7i4.1870>.
- Ariani, Synthia dan Zainal, Hasnawati, (2018). Pengaruh Insentif, Time Pressure, Pengalaman Auditor, Dan Locus Of Control Terhadap Audit Judgment. *Jurnal Informasi Perpajakan, Akuntansi dan Keuangan Publik*. Vol. 13 No. 2 Juli 2018 : 111-126. <https://e-journal.trisakti.ac.id/index.php/jipak/article/view/5083>.
- Iman Ghozali. (2015-2016). Analisis Multivariate dengan SPSS. Semarang: Badan Penerbit UNDIP.
- Indriasih, D., Apit Sulistyowati, W., Studi Akuntansi, P., Ekonomi, F., Gunung Jati, U., & Barat, J. (2021). The Role of Ethical Orientation and Moral Intensity in Improving Ethical Decision of An Auditor. *Jurnal ASET (Akuntansi Riset*, 13(2), 185–196. <https://doi.org/10.17509/jaset.v13i2>.
- Kensa Lie, Ester Halawa, Jenny Zain, & Oky Syahputra. (2024). Pengaruh Locus of Control, Kompleksitas Tugas, Due Professional Care, dan Audit Tenure terhadap Audit Judgment pada Kantor Akuntan Publik di Wilayah Kota Medan. *Reslaj: Religion Education Social Laa Roiba Journal*, 6(4), 2783–2795. <https://doi.org/10.47467/reslaj.v6i4.2133>.

- Magdalena, Maria., Oerip Liana Sofiani dan Elisa Tjondro. 2014. Pengaruh Tekanan Ketaatan, Pengalaman Audit, dan Audit Tenure Terhadap Audit Judgement. *Tax & Accounting Review*, Vol. 4 No.1. <https://media.neliti.com/media/publications/157799-ID-none.pdf>.
- Margaret, Agnes Novriana, Surya Raharja (2014). Analisa Faktor-Faktor Yang Mempengaruhi Audit Judgment Pada Auditor BPK RI. *Diponegoro Journal of Accounting*. Volume 3, Nomor 2, Tahun 2014, Halaman 1-13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6083>
- Nurul Hasanah, Iin Rosini. (2016). Determinan Audit Judgment: Studi Pada Kantor Akuntan Publik di Jakarta Selatan. *Jurnal Ilmu Akuntansi*. Volume 9 (2), Oktober 2016. Page 185-194. <https://journal.uinjkt.ac.id/index.php/akuntabilitas/article/viewFile/4022/2867>
- Operasianti, Siti Amelia., Hendra Gunawan dan Mey Maemunah. 2015. Pengaruh Insentif Kerja, Persepsi Etis, dan Skeptisme Profesional terhadap Audit Judgement (Survey pada Kantor Akuntan Publik di Kota Bandung). *Prosiding Penelitian Sivitas Akademika Unisba (Sosial dan Humaniora)*. (Hal 43-50). Agustus 2015. Bandung.
- Pertiwi, Kadek Upawita Candra dan Ketut Budiarta. 2017. Pengaruh Tekanan Ketaatan, Independensi, Pengalaman Kerja, Locus of Control Terhadap Audit Judgement di KAP Bali. *E-Jurnal Akuntansi Universitas Udayana*. Vol.19.1. Hal 712-740. <https://ojs.unud.ac.id/index.php/akuntansi/article/view/28124/18347>.
- Sukendra, I Putu., Gede Adi Yuniarta dan Anantawikrama Tungga Atmadja. 2015. Pengaruh Skeptisme Profesional, Pengalaman Auditor, dan Keahlian Audit Terhadap Ketetapan Pemberian Opini Oleh Auditor (Studi Empiris Pada

Reawaruw, Tomasila, Latuheru, Leunupun, Aurima

Inspektorat Kabupaten Buleleng, Kabupaten Bangli, dan Kabupaten Karangasem). E-Journal S1 Ak Universitas Pendidikan Volume 3 No. 1. Ganesha.

<https://maluku-ppid.bpk.go.id> , (Senin, 04/03/2024).

<https://rri.co.id/ambon/1479-hukum/1207795/BPK-RI-PERWAKILAN-PROVINSI-MALUKU-belum-tuntaskan-audit-korupsi-di-KKT-sbb>,
(Senin, 30/09/2024).