

PalArch's Journal of Archaeology
of Egypt / Egyptology

**ANALYSIS OF THE INFLUENCE OF POWER , AUDITOR EXPERIENCE
AND TASK COMPLEXITY ON AUDIT JUDGMENT**

Komang Adi Kurniawan Saputra¹, Putu Gede Wisnu Permana Kawisana²

^{1,2}Faculty of Economics and Business, Warmadewa University.

Komang Adi Kurniawan Saputra , Putu Gede Wisnu Permana Kawisana , Analysis Of The Influence Of Power , Auditor Experience And Task Complexity On Audit Judgment , Palarch's Journal Of Archaeology Of Egypt/Egyptology 18(4). ISSN 1567-214x.

Keywords: Power, auditor experience, complexity, audit judgment.

ABSTRACT:

This study aims to examine the effect of the power variable , auditor experience and task complexity on audit judgment. The research was conducted using quantitative methods with data analysis techniques using statistical assistance. Data were collected using survey techniques using a questionnaire distributed to respondents. The data analysis technique used multiple linear regression. The research location is in the office of the Bali-Indonesia provincial financial audit agency by taking a sample of a number of auditors. Sampling technique in this research is to use nonprobability sampling technique with saturated sampling technique or census. The saturated sample method or census is the determination of the sample when all members of the population are used as the sample. And this research shows that the aspects of power, auditor experience and task complexity have a significant positive effect on audit judgment. This means that the aspects of power, experience and complexity have an important role for auditors to demonstrate audit quality. This research has contributed to the development of psychological theory in accounting research, especially attribution theory by considering power and other aspects. As well as contributing practically to auditors of the financial audit agency to pay more attention to their own abilities in carrying out audit tasks. This research also develops the power aspect of the auditor's personality to be considered in conducting an audit.

PRELIMINARY:

The Regional Government Financial Report is a description of the financial condition and performance of the local government. One of the users is the central government, where the central government has an interest in obtaining information on the management of financial resources that have been submitted to the regions in the context of implementing regional autonomy (Saputra et al., 2019). Financial reports serve as a tool for evaluation and accountability materials, in which the report must meet the qualitative characteristics described in the conceptual framework of government accounting, including relevant, reliable, comparable, and understandable (Mardiasmo, 2002). As a form of financial management accountability report, it is necessary to supervise this management by assessing the reports that have been prepared by the local government by an independent party. The independent party in charge of and responsible for supervising and evaluating reports is the Supreme Audit Agency (Stefan-Duicu& Stefan-Duicu, 2015; Yang et al., 2018).

The audit agency as a high-level state institution that is free and independent , has an important and strategic role in supervising and examining the management and accountability of state finances carried out by the government and related state institutions (Sujana&Saputra, 2020). The Supreme Audit Agency has the duty to carry out financial audits, performance checks and audits with specific objectives (Mantzari& Georgiou, 2019; Mohd Noor &Mansor, 2019). The auditing board has work areas throughout Indonesia by placing a representative of her in each region, so it makes it easy to conduct surveillance on public finance management in the area. Especially the Representative Audit Board of the Province of Bali, which is one of the representatives with a working area in the Province of Bali who has the task and responsibility to conduct audits of regional financial management and accountability to the provincial , city /district governments and related institutions in Bali , including carrying out audits delegated by the main auditor for state finance (Fukukawa& Mock, 2011; Petrascu&Tieanu, 2014).

In carrying out their duties and responsibilities as an auditor for the management and responsibility of state finances, of course auditors must maintain independence, integrity, objectivity and applicable rules to avoid violations (Adiputra et al., 2014; Atmadja& Saputra, 2018; Yang et al., 2018). But in reality, some cases that occurred in the examination in the government and state agencies concerned, is still going on violations that may have implications for the crisis of public confidence against the audit board (Creswell et al., 1995; Zager et al., 2016) . One of the cases of violations committed by unscrupulous members of the auditing body is a case of bribery on the financial statements of the Ministry of Rural Development Rural and Transmigration, which occurred in 2018. In this case, the financial statements Ministry villages obtain audit opinion fair without exception

The violation cases that occurred above involved auditors of the financial audit agency, in which the auditors had violated the principle of objectivity because they had sided with one of the parties with allegations of fraud (Saputra et al., 2020) . In addition, these individuals do not apply the principles of competence and prudence, which are considered unable to maintain their professional knowledge and skills (Heyrani et al., 2016; Zarefar et al., 2016) . Based on these cases and cases of audit failure that occur, it can have adverse effects on the future, such as lawsuits, loss of professionalism, loss of public trust and social credibility. Therefore, the auditor needs to consider taking a decision in the audit, called the audit judgment to choose several alternative selection of appropriate and prompt compliance with the standards and regulations, so that violations can occur can be minimized (Barrainkua& Espinosa-Pike, 2018) .

Audit judgment is a personal judgment or the auditor's point of view in responding to information that affects the documentation of evidence and the auditor's opinion decisions on the financial statements of an entity . In an audit judgment , the auditor one with the other has a different view in response to the information provided. Therefore, in taking a judgment, of course it must be guided by the standards and rules that apply. This is very important because whether or not the auditor's judgment will determine the quality of the audit results and the opinion issued by the auditor. Barrainkua& Espinosa-Pike (2018) state that audit judgment will affect the quality of the audit results, so that the quality of this judgment will show how well the performance of an auditor in doing his job. In conducting audit judgment, the auditor is influenced by many factors, both technical and non-technical factors. As stated by Sunani et al., (2015) several technical factors that can influence audit judgment, such as experience and task complexity. Meanwhile, one of the non-technical factors is power.

Power is one of the non-technical factors that is thought to have an effect on audit judgment. Auditors who have power will be better at dealing with stress with a higher work intensity. Similarly, within an auditor who has the power is good, will have a good perspective anyway , so the audit judgment will be more qualified or reliable. Experience is a technical factor that can support the auditor in making audit judgment . The experience that the auditor has can help to evaluate and assess mistakes made in the past in order to make better judgments . Mironiuc et al., (2013) in their research showed that the experience of the auditor has an effect on audit judgment .

Another technical factor that can influence audit judgment is the complexity of the task. The complexity of a job can affect the quality of the work. The complexity and complexity of a job can encourage a person to make mistakes in his job, so that it may result in incorrect audit judgment taken. Zhou et al., (2019) stated that task complexity has an effect on audit judgment. Likewise, the research of Lado and Alonso (2017) shows that task complexity has a positive effect on audit judgment. Research conducted by Atmadja and Saputra (2018) shows that task complexity has a significant negative effect on audit judgment .

Research on the quality of audit judgment is currently still very important to be investigated, this is because there is a relationship with the suitability of the audit implementation carried out by the auditor with the established audit standards, so it is expected to be able to produce audit judgment quality . Thus, the researcher wants to reexamine the audit judgment which aims to find out empirical evidence regarding the effect of power , auditor experience and task completeness on the quality of audit judgment carried out at the Bali Provincial Audit Board Office .

STUDY OF TIS THEORY:

Attribution Theory:

Attribution theory states that a person's behavior is determined by a combination of internal forces that come from within a person and external forces that come from outside of oneself. Auditor personal characteristics as a determinant of the quality of the resulting audit results come from internal or external factors that encourage a person to take an action (Weiner, 2010) . Attribution theory can be related to the process of making audit judgment , in which the auditor in making a judgment can be influenced by internal factors such as power and external factors such as auditor experience and task complexity (Coombs, 2007) .

Audit Judgment:

Audit judgment is the auditor's consideration in responding to information that will affect the documentation of evidence or final opinion in making decisions about an entity's financial statements or in the form of audit reporting (Sanusi et al., 2018). In conducting an audit assignment, audit judgment is needed to assess and evaluate audit evidence, so that a quality audit judgment will be able to produce a quality audit as well (Barrainkua& Espinosa-Pike, 2018).

Power:

Power is the capacity possessed by a person to influence others to act or not to act. Many models of power exist. However, there are generally five models of how power works, namely Coercive Power, Referent Power, Reward Power, Legitimate Power, and Expert Power . Power contains a potential / ability that is not necessarily effective if exercised, and a dependent relationship (Abernethy &Vagnoni, 2004). It is possible for someone to have a power but not be used by that person (Dirsmith et al., 1997) . Ability or potential that will not occur if it is not used by the person who owns it (Hallwright&Handmer, 2019) . Power is also a function of dependence. Power is the ability of a person to influence the behavior of others, so that other people will behave as expected. by people who have power (Castells, 2011) .

Auditor Experience:

A person's experience can be interpreted as a process that can lead a person to a higher pattern of behavior. Audit experience is the experience an auditor has in auditing the financial statements of an entity (Chang et al., 2019; Petrascu&Tieanu, 2014). The more experienced an auditor is, the more capable he will be in producing better performance in complex tasks, including conducting audits (Atmadja& Saputra, 2018; Cai et al., 2019) .

Task Complexity:

Task complexity is the difficulty of a task due to limited capabilities and memory as well as the ability to integrate problems that are owned by a decision maker (Atmadja& Saputra, 2018; Mueller, 2020) . In carrying out the audit, the auditor often get assignments that have a high level of complexity of the task, so that it can be presenting so right difficulty in accomplishing tasks and have a negative impact on performance auditors (Lado& Alonso, 2017; Yolles, 2019) .

Research Methods:

Research design

This research is a quantitative study using a survey method. This research design is a research design carried out to test carefully and thoroughly with regard to the object of research in accordance with field conditions or certain statements by respondents. The objects that are studied in this research are the power, experience of the auditors, and the complexity of the duties of the auditors who work at the Bali Provincial Representative Office of the Financial Audit Board.

Population and Research Sample:

The population in this study are all holders of functional auditors working in the office boards auditors Representatives of the Province of Bali as many as 50 auditors. The sampling technique in this research is to use nonprobability sampling technique with saturated sampling technique or census. The saturated sample method or census is the determination of the sample when all

members of the population are used as the sample. Therefore, the sample of this study was 50 auditors .

Method of collecting data:

The data collection method in this study used a survey method with data collection techniques using a questionnaire. A questionnaire is a list or a collection of written questions that must be answered in writing by respondents who have been determined as many as 50 auditors who work in the office of the Bali Province Representative Financial Audit Board with a functional position as auditor. Respondents 'answers will be measured using a Likert scale, where the respondents' choice of answers will be given a scale of 5 points as the highest score and a scale of 1 point for the lowest score.

Data analysis technique:

In this study, the data analysis technique used is multiple linear regression analysis. In this analysis using the SPSS for Windows Released 25.0 Programe software program . Before testing multiple linear regressions, first the validity and reliability tests are carried out. The validity test uses the correlation between the factor score and the total score and if the correlation of each factor is positive 0.3 and above, then the factor is a strong construct . Meanwhile, in the reliability test, the variable is said to be reliable if the value of Cronbach Alpha (α)>0.70 . Then continued the classical assumption test which consists of normality test, multicollinearity test, and heteroscedasticity test. The normality test was carried out using the Kolmogorov-Smirnov with the Asymp coefficient . Sig (2- tailed) > 0.05. In detecting multicollinearity symptoms using a tolerance value ≤ 0.10 and a Variance Inflation Factor (VIF) value ≥ 10 . Likewise, in detecting the presence of heteroscedasticity using the Glejser test by regressing the absolute residual value of the estimated model on the independent variable . If the significance value is above 0.05, it can be said that heteroscedasticity does not occur.

After conducting tests of normality, then do multiple regression analysis to see the effect of variable power , auditor's experience, and the complexity of the task of the quality of audit judgment , so it can be determined form the equation model analysis l linear multiple as follows.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots\dots\dots (1)$$

Information :

- Y = Quality of audit judgment
- α = Constant
- X_1 = Power
- X_2 = Auditor's experience
- X_3 = Task complexity
- β = Regression coefficient
- e = Error

Results And Discussion:

The results of research in tian:

In this study, data collection used a questionnaire distributed to 50 auditors respondents who work at the Bali Province Representative Audit Agency office with a functional auditor position. The questionnaires were distributed within 2 weeks, so that 50 questionnaires were

returned and could be analyzed. Respondents who participated in filling out the research questionnaire were based on gender: 24 male and 26 female. Based on education: 1 person for Diploma 3, 42 for Strata 1, and 7 for Strata 2. Meanwhile, based on the length of work: 9 people less than 2 years, 17 people 2 to 5 years, 20 people 6-10 years, and 4 people less than 10 years.

The results of the validity and reliability testing indicate that the instrument used in this study can be said to be valid and reliable , as indicated by the correlation coefficient value between the factor score and the total score greater than 0.3 and the Cronbach Alpha (α) value > 0.70. Then, the results of the normality test with the Kolmogorov-Smirnov test show that the Asymp . Sig (2- tailed) of 0.697 is greater than 0.05, so it can be said that the data is normally distributed . The multicollinearity test results with tolerance and VIF values show that each research variable has a tolerance value ≤ 0.10 and VIF <10, so it can be said that there is no multicollinearity symptom between the independent variables. Sedan gkan, heteroscedasticity test results with glejser test showed that significant value is greater than 0.05, it can be said does not happen heteroskedastisitas. In the results of the regression test, the coefficient of determination can be seen in the following table.

Table 1 . Coefficient of Determination

Model Summary:

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|--------------------|----------|-------------------|----------------------------|
| 1 | 0.923 ^a | 0.902 | 0.630 | 1.19131 |

Based on the results of the regression test states that the model summary shows the amount of Adjusted R² for 0.630 . This indicates that 63 % of the quality of audit judgment on auditors who work at the Bali Province Representative Audit Board with a functional position as auditor can be explained by the variable power , auditor experience, and task complexity. Meanwhile, the remaining 37 % (100% - 63 %) can be explained or influenced by other variables and factors not examined in this study. The regression test results show the ANOVA test or F statistical test (simultaneous) which can be seen in the following table .

Table 2 . Statistical Test F

ANOVA:

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|---------|---------------------|
| 1 Regression | 748,468 | 3 | 249,489 | 167,213 | 0,0000 ^a |
| Residual | 61,952 | 46 | 1,347 | | |
| Total | 810,420 | 49 | | | |

Based on the results of the F statistical test in the ANOVA table, the F value is 167.213 with a significance of 0.000 <0.05. This means that the regression model used in this study is feasible and fulfills the goodness of fit, so that power , auditor experience, and task complexity have a simultaneous effect on the quality of audit judgment . While the results of the regression test with the t statistical test (partial) can be seen in the following table.

Table 3 . Statistical test t

| Model | Unstandardized Coefficients | | Standardized Coefficients | | |
|-------------------|-----------------------------|------------|---------------------------|-------|--------|
| | B | Std. Error | Beta | t | Sig. |
| 1 | - | 1,766 | | - | 0.036 |
| (Constant) | 3,823 | | | 2,165 | |
| X1 | 0.504 | 0.054 | 0, 316 | 9,401 | 0.00 1 |
| X2 | 0.558 | 0.087 | 0, 241 | 6,416 | 0,000 |
| X3 | 0.165 | 0.054 | 0, 441 | 3,091 | 0.00 2 |

Based on the statistical test t above, indicates that the variable power has ti incidence of significance of $0.001 < 0.05$ and a regression coefficient of 0, 316 , so a power impact positively on the quality of audit judgments. The variable of auditor experience has a significance level of $0.000 < 0.05$ and a regression coefficient of 0.241 , so that the experience of the auditor has a positive effect on the quality of the audit judgment . Meanwhile, the variable complexity of the task has ti incidence of significance of $0.002 < 0.05$ and a regression coefficient of 0, 441 , so that the complexity of the task of impact positively on the quality of audit judgments.

Discussion:

Based on the data analysis, it can be seen that the t statistical test results obtained by the power variable have a significance level of $0.000 < 0.05$, so hypothesis one can be accepted. This means that power has a positive effect on the quality of audit judgment . Based on the theory of attribution, the researcher considers that the auditor who has high power , the auditor's ability to make judgment will be better because the auditor can control himself and can be more responsible and more courageous and less anxious in making audit judgment (Barrainkua& Espinosa- Pike, 2018) . The results of the research indicate the dominance of the influence of external power compared to professional power on the application of administrative control systems in the financial audit agency can be used as input and consideration for regulators (government) and organizational management in realizing the integrity of auditors to aspects of organizational outcomes in the form of accountability and service efficiency. (Dirsmith et al., 1997; Jefford&Sundin, 2013) .

Based on the results of the t statistical test on the auditor experience variable, it shows that the auditor experience variable has a significance level of $0.000 < 0.05$, so the second hypothesis is accepted. This means that the experience of auditors has a positive effect on the quality of audit judgment. In auditing, the experience of auditors is an important factor needed to complete the work (Jones, 2003) . The more experienced an auditor is, the more capable he is in producing better performance in complex tasks, including conducting audits (Othman et al., 2015) . This is in accordance with the behavioral theory which states that the more experienced an auditor is, the better the judgment will be (Hordern, 2016) .

Based on the results of the t statistical test on the task complexity variable, it shows that the task complexity variable has a significance level of $0.003 < 0.05$, so the third hypothesis is accepted. This means that the complexity of the task has a positive effect on the quality of audit judgment. Auditors who are faced with a task with high complexity, then the auditor will

experience difficulties in completing the task, so that the auditor is unable to integrate information into a good judgment (Atmadja& Saputra, 2018; Lado& Alonso, 2017; Zhou et al., 2019). If the level of complexity is higher, it will reduce the good behavior and motivation of an auditor in making the audit judgment itself (Yolles, 2019) .

Conclusions And Suggestions:

Based on the results of the hypothesis testing that has been done, it can be concluded that power has a positive effect on the quality of audit judgment . Auditors who have good power will be able to influence the quality of the audit judgment taken. Likewise, the experience of auditors has a positive effect on the quality of audit judgment. This means that the auditor's experience is needed in conducting an audit assignment to take the judgment required by the auditor. The higher the quality of the judgment taken, the later it will be able to produce a quality audit . In addition, task complexity has a positive effect on the quality of audit judgment. The complexity of the task can have implications for making audit judgment .

This research is expected to contribute to the parties involved. For the financial examiner representatives of the Province of Bali to be able to increase their inner power by providing rewards , increasing the experience of auditors by developing soft skills and auditor hard skills , and separating tasks from auditors , so that auditors will be able to complete tasks properly and appropriately . As for further research, it is hoped that it can develop research sites to research other institutions and develop research variables that have not been studied in this research such as national culture or local culture.

Reference:

- Abernethy, MA & E. Vagnoni. (2004) . Power, Organization Design, and Managerial Behavior. *Accounting, Organizations and Society* , 29 , 207-225.
- Adiputra, IMP, Atmadja, AT, & Saputra, KAK (2014). Culture of Tri Hita Karana as Moderating Effect of Locus of Control on the Performance of Internal Auditor (Studies in the Office of the Provincial Inspectorate in Bali). *Research Journal of Finance and Accounting* , 5 (22), 27–36.
- Atmadja, AT, & Kurniawan Saputra, KA (2018). The influence of role conflict, complexity of assignment, role obscurity and locus of control on internal auditor performance. *Academy of Accounting and Financial Studies Journal* , 22 (5), 1–5.
- Barrainkua, I., & Espinosa-Pike, M. (2018). The influence of auditors' professionalism on ethical judgment: Differences among practitioners and postgraduate students. *Revista de Contabilidad-Spanish Accounting Review* , 21 (2), 176–187. <https://doi.org/10.1016/j.rcsar.2017.07.001>
- Cai, C., Zheng, Q., & Zhu, L. (2019). The effect of shared auditors in the supply chain on cost stickiness. *China Journal of Accounting Research* , 12 (4), 337–355. <https://doi.org/10.1016/j.cjar.2019.09.001>
- Castells, M. (2011). A network theory of power. *International Journal of Communication* , 5 (1), 773–787.
- Chang, Y., Chen, H., Cheng, RK, & Chi, W. (2019). Journal of Contemporary Accounting & Economics The impact of internal audit attributes on the effectiveness of internal control over operations and compliance ☆ . In *Journal of Contemporary Accounting & Economics* (Vol. 15, Issue 1, pp. 1–19). Elsevier. <https://doi.org/10.1016/j.jcae.2018.11.002>

- Coombs, WT (2007). Attribution theory as a guide for post-crisis communication research. *Public Relations Review* , 33 (2), 135-139.
- Creswell, AT, Francis, JR, & Taylor, SL (1995). Auditor brand name reputations and industry Specializations. *Journal of Accounting and Economics* , 20 , 297–322.
- Dirsmith, MW, Heian, JB, &Covaleski, MA (1997). Structure and agency in an institutionalized setting: The application and social transformation of control in the big six. *Accounting, Organizations and Society* , 22 (1), 1–27. [https://doi.org/10.1016/S0361-3682\(96\)00005-0](https://doi.org/10.1016/S0361-3682(96)00005-0)
- Fukukawa, H., & Mock, TJ (2011). Audit risk assessments using belief versus probability. *Auditing* , 30 (1), 75–99. <https://doi.org/10.2308/aud.2011.30.1.75>
- Hallwright, J., &Handmer, J. (2019). Accountability and transparency in disaster aid: Cyclone Pam in Vanuatu. *International Journal of Disaster Risk Reduction* , 36 (February), 101104. <https://doi.org/10.1016/j.ijdr.2019.101104>
- Heyrani, F., Banimahd, B., &Roudposhti, FR (2016). Investigation of the Effect of Auditors' Professionalism Levels on their Judgment to Resolve the Conflict between Auditor and Management. *Procedia Economics and Finance* , 36 (16), 177–188. [https://doi.org/10.1016/s2212-5671\(16\)30029-6](https://doi.org/10.1016/s2212-5671(16)30029-6)
- Hordern, J. (2016). Religion and culture. In *Medicine (United Kingdom)* (Vol.44, Issue 10). <https://doi.org/10.1016/j.mpm.2016.07.011>
- Jefford, E., &Sundin, D. (2013). Post-structural feminist interpretive interactionism. *Nurse Researcher* , 21 (1), 14–22. <https://doi.org/10.7748/nr.2013.09.21.1.14.e303>
- Jones, C. (2003). Theory after the postmodern condition. *Organization* , 10 (3), 503–525. <https://doi.org/10.1177/13505084030103009>
- Lado, M., & Alonso, P. (2017). El modelo de CincoFactores y el desempeño en el trabajo en puestos de poca complejidad: un análisis cuantitativo. *Revista de Psicología Del Trabajo y de Las Organizaciones* , 33 (3), 175–182. <https://doi.org/10.1016/j.rpto.2017.07.004>
- Mantzari, E., & Georgiou, O. (2019). Ideological hegemony and consent to IFRS: Insights from practitioners in Greece. *Critical Perspectives on Accounting* , 59 , 70–93. <https://doi.org/10.1016/j.cpa.2018.06.003>
- Mardiasmo. (2002). Elaboration Of Public Sector Accounting Reform: Critical Analysis of Efforts to Actualize the Needs of Local Government Financial Accounting Systems. *JAAI* , 6 (1), 63–82.
- Mironiuc, M., Chersan, I.-C., &Robu, I.-B. (2013). Ethics in Providing Non-Audit Services to Ensure Transparency in Financial Reporting. *Procedia - Social and Behavioral Sciences* , 81 , 474–478. <https://doi.org/10.1016/j.sbspro.2013.06.463>
- Mohd Noor, NRA, &Mansor, N. (2019). Exploring the Adaptation of Artificial Intelligence in Whistleblowing Practice of the Internal Auditors in Malaysia. *Procedia Computer Science* , 163 , 434–439. <https://doi.org/10.1016/j.procs.2019.12.126>
- Mueller, B. (2020). Why public policies fail: Policymaking under complexity. *Economia* , 21 (2), 311–323. <https://doi.org/10.1016/j.econ.2019.11.002>
- Othman, R., Aris, NA, Mardiyah, A., Zainan, N., & Amin, NM (2015). Fraud Detection and Prevention Methods in the Malaysian Public Sector: Accountants 'and Internal Auditors' Perceptions. *Procedia Economics and finance* , 28 (April), 59-67. [https://doi.org/10.1016/S2212-5671\(15\)01082-5](https://doi.org/10.1016/S2212-5671(15)01082-5)
- Petrascu, D., &Tieanu, A. (2014). The Role of Internal Audit in Fraud Prevention and Detection. *Procedia Economics and Finance* , 16 (May), 489–497. [https://doi.org/10.1016/S2212-5671\(14\)00829-6](https://doi.org/10.1016/S2212-5671(14)00829-6)

- Sanusi, ZM, Iskandar, TM, Monroe, GS, & Saleh, NM (2018). Effects of goal orientation, self-efficacy and task complexity on the audit judgment performance of Malaysian auditors. *Accounting, Auditing & Accountability Journal* .
- Saputra, KAK, Juniariani, NMR, Jayawarsa, AAK, & Darma, IK (2019). Conflict of Interest and Auditor Independence in Public Accounting Firms in Bali. *Infestasi* , 15 (1), 1–9. <https://doi.org/10.21107/infestasi.v15i1.5478>
- Saputra, KAK, Subroto, B., Rahman, AF, & Saraswati, E. (2020). Issues of morality and whistleblowing in short accounting prevention. *International Journal of Innovation, Creativity and Change* , 12 (3), 77–88.
- Stefan-Duicu, VM, & Stefan-Duicu, A. (2015). Global Analysis of the Financial Analyst's Job within a Company. *Procedia Economics and Finance* , 26 (15), 261–267. [https://doi.org/10.1016/s2212-5671\(15\)00847-3](https://doi.org/10.1016/s2212-5671(15)00847-3)
- Sujana, E., & Saputra, KAK (2020). Fraud Detection and Prevention Methods: Inspector's Auditor's Perception in Bali. *Journal of Advance Research in Dynamical and Control Systems* , 12 (4), 8–16. <https://doi.org/10.5373/JARDCS/V12I4/20201413>
- Sunani, A., Subroto, B., & Prihatiningtias, YW (2015). Do Ethical Climate and Machiavellianism Affect Ethical Perceptions of Earnings Management? Evidence from Indonesia. *Global Journal of Business and Social Science Review* , 03 (01), 131–139.
- Weiner, B. (2010). Attribution theory. *The Corsini encyclopedia of psychology* , 1-2.
- Yang, S., Liu, Y., & Mai, Q. (2018). Is the quality of female auditors really better? Evidence based on the Chinese A-share market. *China Journal of Accounting Research* , 11 (4), 325–350. <https://doi.org/10.1016/j.cjar.2018.07.004>
- Yolles, M. (2019). The complexity continuum, part 2: modeling harmony. *Kybernetes* , 48 (8), 1626–1652. <https://doi.org/10.1108/K-06-2018-0338>
- Zager, L., Sever, S., & Novak, A. (2016). The Role and Responsibility of Auditors in Prevention and Detection of Fraudulent Financial Reporting. *Procedia Economics and Finance* , 39 (November 2015), 693–700. [https://doi.org/10.1016/S2212-5671\(16\)30291-X](https://doi.org/10.1016/S2212-5671(16)30291-X)
- Zarefar, A., Andreas, & Zarefar, A. (2016). The Influence of Ethics, Experience and Competency toward the Quality of Auditing with Professional Auditor Scepticism as a Moderating Variable. *Procedia - Social and Behavioral Sciences* , 219 , 828–832. <https://doi.org/10.1016/j.sbspro.2016.05.074>
- Zhou, Y., Hou, L., Yang, Y., Chong, HY, & Moon, S. (2019). A comparative review and framework development on public participation for decision-making in Chinese public projects. *Environmental Impact Assessment Review* , 75 (January), 79–87. <https://doi.org/10.1016/j.eiar.2018.12.006>