



Effect of Locus of Control and Task Complexity in Audit Judgement with Philosophy "Tri Kaya Parisudha" as a Moderation Variable

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Abstract

The rapid development that occurring in the financial sector poses a challenge for LPDs to maintain their health. Management must always develop policies and strategies to maintain the health of LPDs, one of which is to improve the company's internal control. In internal control and auditing, Audit judgment is needed. Audit judgment can be influenced by Locus of control and the complexity of the task. The aim of this research is to find out the ability of philosophy of Tri Kaya Parisudha to moderate the influence of locus of control and the complexity of the task on judgment audits. Research on 57 LPD supervisors in Gianyar Regency as respondents. Hypothesis testing is done using the MRA with the help of SPSS. The results of the study prove that the philosophy of Tri Kaya Parisudha in Paris has moderated the influence of locus of control on audit judgment. When the supervisor has a high locus of control, the supervisor will have a high quality audit audit so that the philosophy of Tri Kaya Parisudha strengthens that influence. Philosophy of Tri Kaya Parisudha is not able to moderate the influence of the complexity of the task on audit judgment. This happens because the complexity of the task is high can reduce the quality of audit judgment, the higher the complexity of the task faced by a supervisor, the higher the inaccuracies faced by the supervisor will result in errors in making audit judgment.

Keywords: audit judgment; locus of control; task complexity; philosophy of Tri Kaya Parisudha.

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1. Introduction

Lembaga Perkreditan Rakyat (LPD) is one of the microfinance institutions in the province of Bali. Based on Article 1 number 10 of Bali Province Regional Regulation Number 8 of 2002, LPD is a Village Credit Institution in Pakraman Village, hereinafter referred to as Village. The village is a customary law community unit in the Province of Bali that has a unified tradition and manners of social relations of the Hindu community down in the Tiga or Kahyangan Desa bond that has a certain area and own assets and has the right to manage its own household. The aim of establishing the LPD is to encourage economic development of rural communities through directional savings and effective money distribution, eradicating bonded labor, illegal pawn and other things that can be used in the countryside, creating equity and business opportunities for villagers and rural labor, and increasing power buy and expedite the flow of payments and circulation of village money. This goal can be achieved if the LPD carries out its technical and management functions appropriately and consequently. The rapid development in the financial sector challenges the LPD to be able to maintain its level of health so that it can continuously develop and provide benefits to the village community and support the development of the village of Pekraman. Reference [1] stated that LPD is seen as a profitable entity, which depends on savings and deposits as a source of funding. However, this does not mean that all existing LPDs can operate well and benefit. In 2017, Balitribune reported that based on data from the Special Committee of the LPD DPRD in the Province of Bali, out of a total of 1,433 LPDs, not all were well developed, there were 158 LPDs (11.03 percent) in Bali which were declared bankrupt because they no longer operated. Of these, the most bankrupt LPDs were found in Tabanan Regency, which reached 54 LPDs, in Gianyar Regency 31 LPDs, Buleleng 25 LPDs, Karangasem 24 LPDs, Badung and Bangli each with 8 LPDs, Klungkung 4 LPDs and Jembrana 1 LPDs. As for Denpasar City with a total of 35 LPDs, none of them were declared bankrupt. The Special Committee of the LPD DPRD in the Province of Bali also found 38 LPDs (2.65 percent) which were categorized as unhealthy. Especially for this unhealthy LPD, Gianyar has the most number with 15 LPDs, followed by Tabanan 8 LPD, Buleleng 6 LPD, Badung 4 LPD, Karangasem and Bangli each of 2 LPDs, and 1 LPD unhealthy in Klungkung. LPD administrators must always increase their productivity so that they can develop further. One policy that can be taken is to improve the company's internal control [2]. The LPD's internal control function is run by an LPD internal supervisor. According to [3] the role of the Internal Oversight Body is actively overseeing the policies, operations and practices of financial accounting and reporting and being a liaison between managers and external auditors if needed. The role of the internal supervisory body as an internal supervisor is very strategic, in addition to being an internal auditor as well as a synergy partner to advance the LPD. In the process of auditing financial statements, judgment is needed [4]. Auditors make judgment in evaluating internal controls, assessing audit risk, designing and implementing delivery and assessing and reporting aspects of uncertainty [5]. This makes the judgment audit an important matter to be investigated because by knowing which variables can influence it, the related parties can make appropriate policies so that the quality of the audit of LPD supervisors will continue to increase. Audit judgment can be influenced by Locus of control. Locus of control is one of the personality variables. The results of the research by [6] found that Locus of control has a positive effect on audit judgment. The results of [7] research which show that Locus of control has a significant positive effect on audit judgment. Not all studies show the same results. The results of the research by [8] found that Locus of control had a negative effect on audit judgment. Whereas [9] found that Locus of control did not significantly influence

the effect of professional organizational conflict on professional judgment. Another variable that can influence audit judgment is the complexity of the task. The existence of high task complexity can damage judgment made by auditors [10]. These results are supported by [11] who also find that task complexity has a negative effect on audit judgment. The direction of different influences was found by [12] which proved that task complexity actually had a positive effect on audit judgment. This result was also confirmed by [13] who found that task complexity had a significant positive effect on audit judgment. Different results were found by several other researchers. Reference [14] who found that the complexity of the duties of external auditors did not have a significant effect on audit judgment. The inconsistency of the results of previous studies led to a contingency approach in this study. In this study, it is assumed that there are moderating variables that intervene in the influence of locus of control and the complexity of the task in the judgment audit. The variable that is tested as a moderating variable is the tri kaya parisudha philosophy which is a manifestation of one's moral and ethics. Tri kaya parisudha is one of the philosophies of Balinese culture that teaches every human being to always do good in carrying out the truth, has ethics and noble character through fostering attitudes. This is in line with [15] who revealed that ethics will have a significant effect on the auditor's judgment. The philosophy of tri kaya parisudha is used as a moderating variable in this study because the LPD was designed as an integral part of Balinese culture, one of the explicit aims of establishing LPD networks throughout Bali is the preservation and strengthening of traditional villages as communal spaces of economic, cultural and religious life in Bali [16]. The Balinese culture itself is based on Hindu religious values so that as an institution in the village of Pakraman, the supervisor is expected to be able to carry out and practice the Tri Kaya Parisudha in every aspect of his life, including in carrying out his role as an LPD supervisor. The results of the study by [17] which showed that participants who received integrated ethical training with the tri kaya parisudha showed a higher development of moral judgments than those who did not. Reference [15] stated that ethics and codes of professional behavior were related to auditor's decision making when they face an ethical dilemma that it is assumed that the tri kaya parisudha philosophy can be a moderator in the influence of locus of control and task complexity in the judgment audit.

2. Literature Review and Hypotheses

2.1 Attribution Theory

Attribution theory was proposed by Fritz Heider who explained someone's behavior. Is behavior caused by dispositional factors (internal / internal factors), for example the nature, character, attitude and so on, or is caused by external conditions, such as the pressure of a particular situation or situation that forces someone to do certain actions[18]. Attribution theory learns about how someone interprets an event, reason, or cause of behavior [19]. The process of attributing a behavior, event, or conclusion to the cause of an event that has a very important impact on a person's attitude and behavior..

2.2 Theory of Planned Behavior

Theory of Planned Behavior [20] emphasizes behavioral intention as a result or the result of a combination of several beliefs. Intention is a conception of planned action in achieving the goal of behaving. Based on the

Theory of Planned Behavior, the most important determinant of a person's behavior is the intention to behave. Theory of Planned Behavior was developed to predict behaviors that were entirely not under individual control.

2.3 Audit judgement

Audit judgment is the auditor's policy in determining opinions regarding the results of an audit that refers to the formation of an idea, opinion or estimate regarding an object, event, status or other type of event [21]. Judgment is often needed by auditors in carrying out audits of an entity's financial statements [22]. The American Institute of Certified Public Accountants (AICPA) states that judgment is an important factor in all stages of auditing, but in many situations it is not practically possible to set standards regarding how the judgment is applied by the auditor. The more reliable judgment taken by the auditor, the more reliable the audit opinion issued by the auditor [23].

2.4 Locus of Control

Locus of control is a concept developed by Rotter in 1966. Someone with locus of control believes that something that happens happens to be known as attribution that is related to how someone explains what happened to him. Locus of control is one of the personality variables, which is defined as the individual's belief in the ability to control destiny [24]. According to [25] Locus of control is the auditor's attitude in conflict conditions that are influenced by the character of locus of control. Reference [26] say accountants who have better Locus of control can deal with stress and a higher work environment so that it will produce better judgment.

2.5 Task Complexity

Task complexity became an interesting variable in the mid-1960s, when a young organizational psychologist named Karl Weick (1965) observed that conflicting results in individual and group level research can be traced to uncontrolled variations in the types of tasks used in experiments [27]. Reference [28] define complexity as the complexity of tasks and the ability to analyze tasks and the availability of standard operating procedures. While the task is defined as the level of variability in the task known or not, ordinary or irregular, often or vice versa.

2.6 The Tri Kaya Parisudha philosophy

Tri kaya parisudha is one of the philosophies of Balinese culture that teaches every human being to always do good in carrying out the truth, have ethics and noble character through fostering attitudes. According to [29] tri kaya parisudha are three basic human behaviors that must be purified namely manacika, wacika, and kayika. With the presence of a good mind good words will emerge so that good deeds are realized. Thus we must fertilize only good and holy thoughts, words and deeds as the basis of our behavior.

2.7 Hypothesis

Based on attribution theory, a person's behavior is influenced by dispositional factors (internal / internal factors), for example the nature, character, attitude and so on, or is caused by external conditions, for example the pressure of a situation or situation that forces someone to do certain actions [18]. When the audit judgment process occurs, the auditor will be influenced by internal factors and external factors. Internal factors in this study are internal Locus of control while task complexity is an external factor. The direction of positive and negative influences was found to be inconsistent in previous studies so that a contingency approach was made by adding a moderating variable in the form of tri kaya parisudha. Tri kaya parisudha is one of the philosophies of Balinese culture that teaches every human being to always do good in carrying out the truth, have ethics and noble character through fostering attitudes. With the presence of a good mind good words will emerge so that good deeds are realized. In line with Theory of Planned Behavior (TPB), individual beliefs will influence behavior that will bring positive or negative results so that later it will affect the intention of individuals to behave or not. A person's behavior depends on the desire to behave which consists of three basic components, namely attitudes, subjective norms and behavioral control. The Tri Kaya Parisudha teaching is a control that behaves so that someone has a positive behavior. The results of the study by [17] show that participants who received integrated ethical training with the tri kaya parisudha showed a higher development of moral judgment than those who did not. Tri kaya parisudha is a part of ethics and ethics which is important in influencing the judgment of an auditor. Reference [15] revealed that ethics had a significant effect on auditor judgment. Findings of [15] implies that ethics or codes of professional behavior have an important role in auditor opinion. When the auditor has a high locus of control, he will have a high quality audit audit so that the tri philosophy of rich and prosperous will strengthen that influence. this happens because the auditor who understands and practices the philosophy of tri-rich parisuda will act ethically and put forward good thoughts, words, and actions so that the assessment will be more objective and fair. So that the first hypothesis is formulated, namely,

H1: Tri Kaya Parisudha philosophy moderate the influence of locus of control on audit judgment

Tri kaya parisudha philosophy is thought to be able to intervene in the influence of the complexity of the task on a judgment audit. Task complexity can be interpreted as the level of difficulty and variation of work, especially in the form of pressure on the mental and psychological people who do work [30]. Reference [31] prove that the complexity of tasks influences audit judgment. These results are supported by [11] who also find that task complexity has a negative effect on audit judgment.

This condition illustrates the higher the complexity of the task, the lower the audit judgment that will occur. Vice versa, the lower the complexity of the task, the better the audit judgment will occur. When the auditor is faced with a more complex task, the quality of the judgment audit will decrease, but with the understanding and practice of the philosophy of Tri kaya parisudha, the auditor will continue to work with high integrity because he is aware that the auditor has an obligation to think, say, and behave good so as not to harm the other party. Thus the complex task will not reduce the quality of the audit judgment from the auditor so that the second hypothesis is formulated, namely,

H2: Tri kaya parisudha philosophy moderate the influence of the complexity of the task on judgment auditing

3. Research Methods

The study was conducted on LPD in Gianyar Regency, the population consisted of 810 LPD supervisors with a sample of 57 where observational data was taken by accidental sampling technique. Audit judgment, locus of control, task complexity, and the rich tri philosophy of Paris were measured using a questionnaire with the measurement scale used was a five-point Likert scale. This audit judgment is measured by referring to the research of Jenkins & Haynes (2003) in [32] which uses two simple cases which are then assessed by the LPD supervisor with three indicators, namely: a) The desire of the examiner to follow or reject the agency's request checked not to question the existing cases / findings, b) the desire of the examiner to expand the test or sample audit evidence, c) the desire of the examiner to recommend to the entity being examined to make adjustments or corrections. This study uses internal locus of control so that from all instruments Donnelly and his colleagues (2003) in [33] used eight statements with indicators as follows: a) Have specific goals in work, b) Belief that goals will be achieved, c) Like planning, d) Dare to think differently, e) Seriousness makes work more good, f) Promotion is obtained because it performs, g) Money is generated from hard work, h) Good performance gets a reward. Task complexity was measured by an instrument consisting of six (6) question items adopted from [34]. Hypothesis testing is done using Moderated Regression Analysis (MRA) with the help of SPSS. Before the MRA was conducted, classical assumptions were tested in the form of normality, heterocedasticity, and multicollinearity tests.

Testing the hypothesis in this study was carried out using the MRA with the following equations:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 M + \beta_4 X_1 * M + \beta_5 X_2 * M + \varepsilon \dots\dots\dots (1)$$

Information:

Y : audit judgement

M : tri kaya parisudha

α : constant

β : Regression coefficient

X_1 : locus of control

X_2 : task complexcity

$X_1 * M$: interaction between locus of control and tri kaya parisudha

$X_2 * M$: the interaction between the complexity of the task and tri kaya parisudha

ε : error term

4. Results and Discussion

A summary of the distribution and return of the research questionnaire can be presented as in Table 1

Table 1: Summary of Distribution and Return of Questionnaires

No.	Remarks Amount	Questionnaires
1	Questionnaire sent	60
2	Returning questionnaire	58
3	Questionnaire that doesn't return	2
4	Incomplete questionnaire	1
5	The total questionnaires are returned and can be used Return rate (response rate)	57
6	Return rate (response rate)	96,67%
7	The rate of return of the questionnaire used (useable response rate)	95%

Based on Table 1 above shows that the total questionnaires distributed were 60 questionnaires. The returned questionnaire was 58 questionnaires or 96.67%. Among the returned questionnaires, there was one questionnaire that was not filled in completely so that the total questionnaires returned and could be used were 57 questionnaires or equal to 95%. The characteristics of respondents in this study are presented in Table 2 below.

Table 2: Characteristics of Research Respondents

No	Information	Amount	(%)
1	Age	<40 years	21 36,84
		>40 years	36 63,16
Total		57	100
2	Sex	Male	42 73,68
		Female	15 26,32
Total		57	100
2	Education	SMA	12 21,05
		S1	38 66,67
		S2	0 0
		Diploma	7 12,28
Total		57	100

Based on table 2, it is known that the majority of respondents are at the age above 40 years while the highest level of education is at the S1 level, as many as 38 respondents.

4.1 Normality Test Results

This study uses the Kolmogorov-Smirnov test to detect whether or not the normality test is fulfilled with the provision that the Kolmogorov-Smirnov Z value is greater than or equal to 0.05, then the distribution is normal, whereas if the significance level is less than 0.05, the data is not normally distributed. The results of the normality test can be seen in Table 3 below.

Table 3: Normality Test Results

No.	Variabel	Sig
1	Locus of Control	0,231
2	Task Complacency	0,162
3	Tri Kaya Parisudha	0,333
4	Audit Judgement	0,227

From Table 3 below shows that the data is normally distributed where the Asymp Sig. (2-tailed) value is greater than 0.05.

4.2 Heterocedasticity Test Result

Heteroscedasticity test aims to test whether in the regression model there is variance and residual inequality one observation to another observation. A good regression model is homoscedasticity or heteroscedasticity does not occur. Heteroscedasticity test results are presented in Table 4.

Table 4: Heteroscedasticity Test Results

No.	Variabel	Sig
1	Locus of control	0,216
2	Task complexity	0,101
3	Tri Kaya Parisudha	0,939

In Table 4, it shows that the independent variables used in this study are free from heteroscedasticity, where the sig value for locus of control variables, task complexity and the rich triaris has a value greater than the significance level which is set at 5 percent or 0.05 .

4.3 Multicollinearity Test Result

VIF and tolerance values are used as indicators of multicollinearity test seen in Table 5 which shows that the

regression model does not have multicollinearity problems.

Table 5: Multicollinearity Test Result

No.	Variabel	Tolerance	VIF
1	Locus of control	0,607	1,642
2	Task complexity	0,603	1,516
3	Tri Kaya Parisudha	0,842	1,114

4.4 Classical Assumption Test Results Model Feasibility

This research model was tested by the F test in the ANOVA Table, besides it was also seen in the coefficient of determination (R^2) presented in Table 6 below.

Table 6: ANOVA dan R^2

No.	Information	Value
1	R^2	0,793
2	Sig ANOVA	0,000

Based on Table 6, it can be seen that the coefficient of determination is R^2 of 0.793 which means that locus of control, complexity of tasks, "tri kaya parisudha", interaction of locus of control with "tri rich parisudha" and interaction of task complexity with "tri kaya parisudha" can influence changes in judgment audit amounted to 79.3%, while the remaining 20.7% were influenced by other variables which were not the focus of this study

4.5 Results of Moderated Regression Analysis (MRA)

Testing of the research hypothesis uses three equation models. The results of the equation regression can be seen in Table 7 below.

Based on Table 7, it can be seen that locus of control and *Tri kaya parisudha* variables and *Tri kaya parisudha* interactions with locus of control and task complexity have a positive regression coefficient while task complexity has a negative regression coefficient.

Table 7 also shows that the locus of control variables, *Tri kaya parisudha*, task complexity, and *Tri kaya parisudha* with locus of control have a significance value of 0,000 while the interaction *Tri kaya parisudha* with task complexity has a significance value of 0.067.

Table 7: Summary of Regression Results

No.	Variabel	Regression Coef	Sig.t
1	<i>Locus of control</i> (X1)	2,868	0,000
2	Task complexity (X2)	-0,520	0,000
3	<i>Tri kaya parisudha</i> (M)	3,144	0,000
4	Interaction of <i>locus of control</i> and <i>tri kaya parisudha</i> (X1_M)	6,287	0,000
5	Interaction of task complexity and <i>tri kaya parisudha</i> (X2_M)	0,034	0,067

4.6 Hypothesis testing

The significance value of locus of control interaction with tri kaya parisudha is 0.00 which is smaller than 0.05 so it can be concluded that the interaction of locus of control with "tri kaya parisudha" influences the audit judgment. This means that the first hypothesis is accepted, which means that the philosophy of tri kaya parisudha moderates the influence of locus of control on audit judgment. Based on table 5.10 it is also known that the regression coefficient value of locus of control is positive at 2.868 while the regression coefficient of interaction locus of control with tri kaya parisudha is 6,287, both of these values are positive so it can be concluded that the philosophy tri kaya parisudha reinforces the influence of locus of control in audit judgment. The significance value of interaction locus of control with tri kaya parisudha is 0.067 which is greater than 0.05 so it can be concluded that the interaction of complexity with "tri kaya parisudha" has no effect on audit judgment. This means that the second hypothesis is rejected which means that the philosophy of tri kaya parisudha is not able to moderate the influence of the complexity of the task on audit judgment. The tri kaya parisudha philosophy is a moderating variable but one of the intervening, bound, predictor, antecedent or exogenous variables.

5. Conclusions

The first hypothesis of this research is accepted which means that the philosophy of tri kaya parisudha moderates the influence of locus of control on audit judgment. The results of this study confirm the results of the [15] study which revealed that ethics had a significant effect on auditor judgment. Individually, locus of control is proven to have a positive influence on audit judgment and when locus of control interacts with the tri kaya parisudha philosophy, the interaction of both has a positive value and increases from before. This means that the philosophy "tri kaya parisudha" reinforces the influence of locus of control on the audit judgment. When the auditor has a high locus of control, he will have a high quality audit judgment so that the tri kaya parisudha philosophy will strengthen that influence. This happens because auditors who understand and practice the philosophy of tri kaya parisudha will act ethically and put forward good thoughts, words and actions so that the

judgments made will be more objective and fair. This study confirms that task complexity has a negative effect on the audit audit, which means that the higher the complexity of the task, the lower the quality of judgment audits. This is in accordance with the results of [10,11] who find that the complexity of high tasks can damage the judgment audit. Nevertheless this study found that the philosophy of tri kaya parisudha was not able to moderate the influence of the complexity of the task on the judgment audit so that it contradicted the results of research by [35]. When there is an interaction between the complexity of the task and the philosophy of tri kaya parisudha it has not been able to significantly weaken the negative influence of the task complexity on the judgment audit. This happens allegedly because the complexity of the task is an external factor originating from the auditor's work environment which is often outside the auditor's control while understanding and practicing the tri kaya parisudha philosophy is within the auditor. Despite having a good tri kaya parisudha philosophy, but this has not been able to weaken the negative influence of the complexity of the task on audit judgment. This can occur because the greater the complexity of the task faced by an auditor, the greater the inaccuracy faced by the auditor so that it will have an impact on errors in making audit judgment [36]. This study was limited to LPD supervisors in Gianyar district and used previous research instruments without modification. Based on the results of the study it is suggested for further research to examine empirically other variables that can weaken the effect of task complexity on the judgment audit. In addition, further research can improve the measurement of variables in this study

6. Recommendations

Based on the answers from the respondents, it is also recommended that LPD supervisors improve Kayika Parisudha which is always carrying out religious orders in their daily lives because the average score is lower than the other tri kaya parisudha philosophy indicators. In addition, the answer score in the lowest audit judgment variable was found in case 1, which was about the desire to expand the test when the LPD was considered healthy and its staff believed to have high competence and trustworthiness. In this case the LPD supervisor who is expected to carry out the audit function at the LPD is expected to improve his professional attitude in order to provide high-quality results of examination and supervision for the progress of the LPD. Based on the results of the study it is suggested for further research to examine empirically other variables that can weaken the effect of task complexity on the audit audit. In addition, further research can improve the measurement of variables in this study

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