

Several Factors Affecting Audit Judgment with Moral Reasoning Moderation

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Received: February 05, 2021 Revised: March 05, 2021 Accepted: March 30, 2021

Abstract

The purpose of this study is to analyze and examine the effect on audit judgment of self-efficacy, obedience pressure, and moral reasoning. The purpose of this study is to analyze and examine the relationship between self-efficacy and obedience pressure using audit judgment as a moderator. The study population consisted of auditors employed by BPK RI Representatives in South Sulawesi Province who had audited local government financial reports for a period of more than five years. The total population is 52 auditors, and because the population is less than 100, the sample is determined using the census method. We gathered data for this study by sending questionnaires to all respondents. The Partial Least Squares (PLS) method was used to analyze the data. The findings indicated that self-efficacy, obedience, and moral reasoning all influenced audit judgment positively and significantly. Additionally, moral reasoning is incapable of moderating the relationship between self-efficacy and audit judgment; similarly, the moral sense is incapable of moderating the relationship between compliance pressure and audit judgment.

Keywords: Self-Efficacy, Obedience Pressure, Moral Reasoning, Audit Judgement

1. Introduction^a

Auditors' accountability and professionalism are a requirement that must be met for public confidence in the profession to grow (Muslim et al., 2020). The audited financial statements must be accurate and effective for auditors to make decisions. The Supreme Audit Agency (BPK) is one of the government's highest state institutions, and it plays a key role in evaluating local governments' financial performance (Rahim et al., 2020). Examining regional government accountability reports in regional government financial reports is part of the assessment process (LKPD).

Several BPK auditors have been linked to several cases of fraud reported in the media in recent years. Among the many issues that exist, audit judgments are revealed to be one factor that will affect auditors' performance (Muslim et al., 2018). The auditor should be given sufficient leeway when gathering audit evidence to form an opinion. For opinions, conclusions, considerations, or recommendations based on examination results to provide justice for all society levels, independence must be maintained when making financial statement judgments. It is critical because the results of the BPK auditors' investigation will impact the quality of government financial management and the welfare of Indonesians.

According to Putra & Rani (2016), public accountants are more focused on audit judgments because they have a high level of trust. When conducting the audit process, the auditor must consider receiving client trust, formulating the audit plan, and audit considerations when expressing an audit opinion (Yowanda, et al., 2019). When faced with uncertainty and limited data and information, auditors must make decisions and make assumptions that can be used to make decisions (Muslim et al., 2018). Auditors' personal decisions when evaluating and interpreting information and evidence discovered during an audit are referred to as audit judgment (Irwanto, Karamoy, & Datu, 2017). When deciding audit results, the auditor's policy is to form ideas, opinions, or estimates of objects, events, circumstances, or other types of events (Yendrawati & Mukti, 2015). Auditor responses to audit-related information and the risks that the auditor will face as a result of the judgment he makes (Maryani & Ilyas, 2017).

A person's self-efficacy is their belief in their ability to achieve specific goals. People with a high level of self-efficacy find it difficult to give up and work hard to overcome all of the obstacles they face (Satiman, 2018). Furthermore, Shanti

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(2019) claims that a higher education level, mature experience, and good skills are all factors that contribute to self-efficacy. The self-assurance of a person grows over time. Because there are more skilled technicians around or around, and their trust continues to grow, this characteristic is also pervasive, but it cannot be used as a measure of job success.

When assessing and evaluating the reasonableness of the audited financial statements, the auditor's professional judgment is required to avoid inaccuracy in the audit opinion. According to Parwatha, Sujana & Purnamawanti, (2017) there will be obedience pressure if a particular issue an order that violates a predetermined standard, so the client will try to pressure the auditor and ask him to do what he wants. Even if their actions deviate from the auditors' professional standards, the auditors' judgment will be influenced by the pressure to comply with superiors' orders (Wijyantini, Yuniarta, & Atmadja, 2014). On the other hand, because an auditor's professional judgment is based on personal values, beliefs, and moral awareness, client pressure is a risk for this profession (Surya & Dewi, 2019).

Characteristics of auditors, such as moral reasoning, will influence their decision-making. Of course, government auditors frequently face moral dilemmas, such as when they are in a difficult situation and must choose between their own interests and the interests of the public (Sholehah, Rahim, & Muslim, 2018). This moral quandary also arises from the need to choose options beneficial to one party but not to the other (Kisnawati & Kartini, 2014). Moral reasoning has a significant impact on professionals' moral awareness when performing their duties. A person's effectiveness in establishing and improving the implementation of a code of ethics, including accountability values, is influenced by their moral reasoning (Anwar, 2017). The study of how a person should act to prove or criticize behavior is known as moral reasoning. Moral reasoning explains why a particular action is considered wrong or why a particular decision is deemed correct. As a result, moral reasoning tries to prove whether moral beliefs are true or false by providing reasons for following or opposing them (Gaffikin & Lindawati, 2012).

Table 1. BPK Auditor Bribery Case

Year	Auditor's Name BPK	Cases
2017	Ali Sadli and Rochmadi Saptogiri	Ali's buying and selling of opinions was revealed by the Corruption Eradication Commission. BPK auditors, Sadli and Rochmadi Saptogiri, during an arrest operation, both were apprehended. They all took bribes in exchange for an unqualified opinion. (WTP) on the Ministry of Health's 2016 financial statements audit report (LHP)
2017	Sigit Yugoharto	(WTP) on the Ministry of Health's 2016 financial statements audit report (LHP). Sigit Yugoharto accepts bribes of Rp. 115 million for Harley-Davidson motorcycles and nightly entertainment facilities. Sigit was asked to change his invention for the Special Purpose Test (PDTT) to PT Jasa Marga in exchange for this reward. He revised the financial survey results from around Rp. 13 billion to Rp. 842.9 million, and detailed the results of the 2015 financial survey, which totaled Rp. 526.4 million, and the financial summary, which totaled Rp. 316.4 million in 2016.
2018	Ex auditor BPK Ali Sadli	In connection with his position as Head of Sub-Auditor III of the State Finance Auditorate of the State Audit Board, he received bribes and gratuities and committed money laundering (TPPU). Ali received IDR 9,896,180,000 in gratuities (previously indictment of IDR 10.5 billion, USD 80 thousand). Although the defendant Ali's legal income from 2015 to March 2017 was only Rp 1,728,656,000, the court found him guilty..
2019	Rizal Djalil	In the People's Settlement Administration of the People's Democratic Republic and the ministry, Auditor Rizal Djalil is in charge of drinking water and waste sanitation infrastructure in Jakarta, East Java, Central Java, West Kalimantan, and Jambi. Incorrect financial reports totaling Rp. 180 billion were discovered. The amount was reduced to Rp. 4.2 billion, however. It was suspected that someone had asked the BPK for funds totaling Rp. 2.3 billion before the changes were made. Rizal is also suspected of requesting Rp. 79.27 billion for a total electricity distribution network project in Hungary. After that, the project was given to PT Minarta Dutahutama (MD).

This study is based on (Suardika & Budiarta, 2017) research that looked into the ability of gender to moderate the effect of self-efficacy and task complexity on audit judgment. The self-efficacy variable is used in this study, along with obedience pressure as an independent variable and audit judgment as a dependent variable. The moral reasoning variable is also used as a moderating variable in this study because the auditor's moral reasoning will cause him or her to behave professionally according to the code of ethics that governs the auditor's work professionalism.

The Cognitive Social Theory provides a framework for analyzing, predicting, and taking responsibility for human behavior. According to this theory, human behavior is defined as the interaction of individual, behavioral, and environmental factors. Individual and group behavior are recognized and predicted by cognitive social theory, which identifies appropriate methods for that behavior. This theory is associated with a person's learning to become a better person. The auditor's self-efficacy is explained in this study using cognitive social theory to give them the confidence to take the necessary actions to achieve a specific task level. Because of his confidence in producing quality judgments, an auditor with high self-efficacy can alleviate the emotional state during work and affect the resulting audit judgment.

Self-efficacy is a person's perception of his or her ability and confidence in carrying out a task and its likelihood of success. It demonstrates that auditors who have a high level of self-efficacy will be able to do a good job (Tumurung, Ilat, & Kalalo, 2019). Due to an auditor's extensive experience, self-efficacy or high confidence will impact the auditor's ability to complete the job as efficiently as possible under any circumstances. Positive self-efficacy on audit judgment was found by (Muttiwijaya & Ariyanto, 2019; Tumurung, Ilat & Kalalo, 2019). Before deciding, a person with self-efficacy will consider, evaluate, and combine their abilities. It boosts people's confidence in their decision-making abilities. Following that, a hypothesis is proposed:

H1 : positive and significant self-efficacy on audit judgment.

The expected gap between the audited entity and the auditor creates a separate conflict, putting pressure on compliance. In a general audit, the auditor must express an opinion on the entity's financial statements' fairness. Giving an unqualified opinion without sufficient audit evidence can transform a routine audit issue, particularly a routine reporting issue, into ethical independence and a conflict of interest (Elvira, Putra, & Susfayetti, 2019). Direct orders from superiors or clients cause pressure obedience, which is a social problem. The auditor usually receives pressure from the entity being audited to take actions that are contrary to ethical and professional standards. Because the auditor must express his independent opinion on the financial statements' fairness, compliance pressure will be increased when the auditor is faced with a conflict. On the other hand, the auditor must meet the requirements of the audited entity's financial statements to be satisfied with its work (Sofiani, 2014).

Attribution theory states that a thing can influence a person's behavior in performing tasks. This influence is an influence that comes from internal factors and external factors (Rahim, Muslim, & Amin, 2019). A judgment made by the auditor must pay attention to several things and not just come from the existing findings. In this study, attribution theory explains that the external factor that affects the auditors is obedience pressure. Obedience pressure in the form of pressure from the agency and pressure from superiors can also affect the auditor's judgment. The research results by (Tampubolon, 2018; Putri, 2018) found that compliance pressure has a positive and significant effect on audit judgment. Pertiwi & Budiarta (2017) found that the higher the auditor's compliance pressure, the less precise the audit assessment will be. Pressure from other sources can make the auditor make mistakes in making judgments to make an incorrect audit judgment. Then the hypothesis is proposed:

H2 : Obedience pressure has a positive and significant effect on audit judgment

Moral reasoning is moral awareness (moral considerations and moral thinking). Moral reasoning is a factor that determines moral behavior in moral decision making (Cohen & Leventis, 2013). One of the ways that auditors can maintain values professionals an ethical standard or code of ethics is by relying on an understanding of moral reasoning (Gaffikin & Lindawati, 2012). Landarica & Arizqi, (2020) state that moral reasoning describes how a person goes through when making moral decisions or a description of forming behavior based on personal moral judgments.

The theory of planned behavior as a control behavior regulator from individuals who are limited to behavior deficiencies. In behaving, auditors will influence judgment. One of the perceived controls in producing behavior is moral reasoning. Moral reasoning is considered a perceived control with control beliefs that can facilitate or hinder the performance of behavior and the perceived strength of the factors that support or inhibit a person's behavior.

The results of research by Naibaho, Hardi & Hanif, (2014) found that moral reasoning has a significant positive effect on audit quality. If the auditor has good moral reasoning, the auditor can maintain his professional value to provide a reliable audit opinion. Syamsuriana et al., (2019) found that moral reasoning has a significant positive effect on audit quality. Suppose the auditor is experienced in conducting audits. It will increase his moral reasoning in making decisions because he will judge based on audit experience and professional knowledge. Then a hypothesis is proposed :

H3 : Moral reasoning has a positive and significant effect on audit judgment

Moral reasoning is defined as the reason that underlies someone in taking action, justifying, or criticizing an action. The existence of moral reasoning that is owned will help the auditors in solving the problems they face. The efforts that exist in individuals to achieve the level of performance they believe in, especially self-efficacy, whether they can take the necessary actions to achieve the level of performance on a particular task. Self-efficacy is focused on goal setting as the principal way to regulate one's behavior but allows other factors to influence.

The results of research by Wedhasari & Astika, (2018) found that moral reasoning moderates the positive effect of ethical sensitivity on the quality of internal audits at PT. BRI Bank Branch Offices in Bali Province. Auditors with strong moral reasoning skills will make audit assessments more accurate, so that the final audit quality will be higher. Then a hypothesis is proposed :

H4 : Moral reasoning moderates the effect of self-efficacy on audit judgment.

An auditor who is constantly faced with ethical dilemmas will be involved in a choice between conflicting values, the pressure of compliance from the superior or the entity being audited can affect the audit process carried out by the auditor. The existence of a moral dilemma, namely obedience pressure can affect judgment. Thus, the auditors' moral reasoning will be able to maintain their consistency in conducting audits and providing judgments.

TPB theory is a perceived control in producing behavior, one of which is moral reasoning. Moral reasoning embedded in auditors will protect them from behaving defiantly, while the external factor that affects auditors is obedience pressure. Because there is a control that is understood by the auditor, when working, the auditor will not violate his professional ethics as an auditor.

Habibollah, Ismail & Na, (2015) found that the level of auditors' ethical considerations is influenced by moral reasoning. Wedhasari & Astika, (2018) found that the moral reasoning behavior that an internal auditor must have in carrying out an audit as far as possible has a consequent nature by taking a task-oriented approach (autocracy, supervision, and transactional). Then the hypothesis is proposed :

H5 : Moral reasoning moderates the effect of obedience pressure on audit judgment

2. Research Design and Method

The quantitative approach is used in this study to answer, analyze data, and test the proposed hypothesis. The descriptive quantitative data type will answer data from respondents who are then given a value or score. The data source used is primary data. The questionnaire was directly distributed to the research location, namely the BPK RI Representative Office of South Sulawesi Province. The study population was the auditors who worked at the BPK RI Representative of South Sulawesi Province and had audited the local government's financial statements for over 5 years with a total of 52 auditors. The sampling technique uses the census method so that the questionnaire is distributed to all populations.

The objects of this research are experience, independence, implementation ethic, workload, and fraud detection. The data source is primary data through a questionnaire that has been distributed to auditors BPK RI. In this research five variables were measured by using a Likert Scale, from 1 to 5 where : 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree.

Data analysis using the Smart PLS structural equation model. Optimize the relationship between the dependent variable and the independent variable. PLS consists of external relationships (outer model or measurement model) and internal relationships (inner model or structural model). (1) the measurement model (outer model) specifies the relationship between the indicator block and its latent variables; and (2) a structural model (inner model) which specifies the relationship between latent variables.

3. Results and Discussion

Result Analysis

Of the 52 respondents in this study, respondents' profiles will be described and presented based on demographics, gender, latest education, and service years. From the results of the study, based on gender, it can be seen that the auditors who work at the BPK RI Representative Office of South Sulawesi are dominated by male auditors as many as 39 auditors (75 percent), while the female gender is 13 auditors (25 percent). Meanwhile, from the perspective of their education, it is known that the majority have S1 education as many as 36 auditors (69.23 percent), followed by S2 education with 16 auditors (30.76 percent). Judging from the tenure of service, the work period is dominated by > 5-10 years as many as 45 auditors (86.53 percent), working period > 10 years as many as 7 auditors (13.46 percent).

The outer model test results in table 2 show that all instruments used in this study have met the outer model test requirements because of the three Partial Least Square (PLS) criteria. It can be seen that all loading indicators are above 0.65 and the average variance extracted exceeds 0.5. The reliability of the research instrument used in this study was tested using Cronbach's Alpha and the composite reliability coefficient. The construct basis used is reliable if the composite reliability and Cronbach alpha values are above 0.70. Table 3 shows the results of composite reliability and Cronbach alpha showing the value of each variable above the value of 0.70, which means that all instrument variables are reliable.

The inner model (inner relations, structural and substantive theory) describes the R-square for the latent dependent variable. The test results of the coefficient of determination from table 3 show that the R-Square value for the moral reasoning variable is 0.918, which means that it is included in the moderate and strong category. The R-square moral reasoning value of 0.918 or 91.80% indicates that the moral reasoning variable can be explained by the self-efficacy variable and the obedience pressure of 91.80% while the remaining 8.20% can be explained by other variables not found in this study. The R-square value of audit judgment is 0.926 or 92.60%. It indicates that the audit judgment variable can be explained by the self-efficacy variable, the obedience pressure and moral reasoning of 92.60% while the remaining 7.40% can be

explained by other variables that are not contained in this research.

Table 2. External model test results

Construct	Indicator	Outer Loading	Average Variance Extracted (AVE)
Self-efficacy (Se)	Se 1	0,790	0,740
	Se 2	0,883	
	Se 3	0,878	
	Se 4	0,887	
Obedience Pressure (OP)	MI 1	0,868	0,752
	MI 2	0,813	
	MI 3	0,905	
	MI 4	0,916	
	MI 5	0,934	
	MI 6	0,865	
Moral Reasoning (MR)	TK 7	0,865	0,672
	TK 8	0,761	
	MR 1	0,834	
	MR 2	0,885	
Audit Judgement (AJ)	MR 3	0,860	0,815
	MR 4	0,785	
	MR 5	0,726	
	KA 1	0,927	
	KA 2	0,904	
	KA 3	0,925	
	KA 4	0,852	
	KA 5	0,903	
	KA 6	0,905	

Table 3. Cronbach's Alpha and composite reliability

Construct	Composite Reliable	Cronbach
Self-efficacy	0,919	0,882
Obedience Pressure	0,960	0,952
Moral Reasoning	0,911	0,878
Audit Judgement	0,964	0,954

Table 4. Coefficient Determination (R-Square)

Construct	R Square
Audit Judgement	0.926
Moral Reasoning	0.918

The data analysis in this study was carried out by using the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS program. Figure 1 below presents the results of testing the Full Model SEM using PLS as follows :

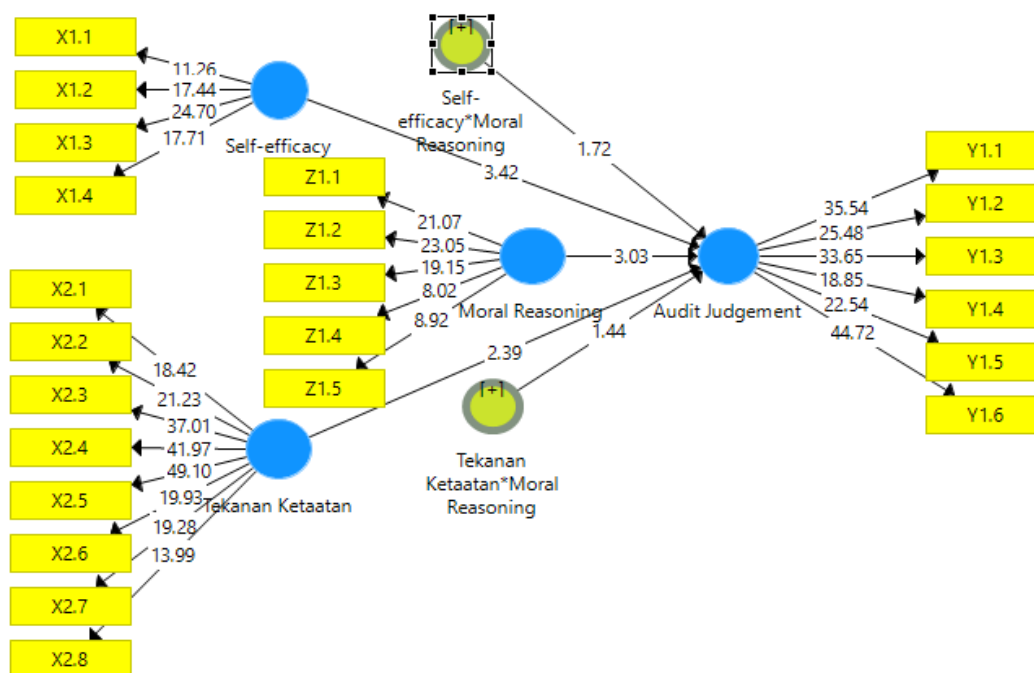


Figure 1. Full SEM Model Test Using smart PLS
Source: PLS Output, 2020

Testing the proposed hypothesis is done by testing the structural model (inner model) by looking at the path coefficients which indicate the parameter coefficient and the significance value of t statistical can be seen in the table as follows :

Table 5. Hypothesis Testing

Correlation between variables	B	t- Statistics	p-Values	Information
Self-efficacy on audit judgment	0.531	3.420	0.001	Accepted
Pressure obedience to audit judgment	0.353	2.394	0.017	Accepted
Moral reasoning on audit judgment	0.195	3.033	0.003	Accepted
Moral reasoning moderates self-efficacy on audit judgment	-0.244	1.722	0.086	Rejected
Moral reasoning moderates the pressure of obedience on audit judgment	0,192	1.437	0.151	Rejected

Source: PLS Output, 2020

From the results of the path coefficient analysis in table 5, it can be seen that the self-efficacy variable has a significant level of 0.001, which is less than 0.05. It means that H1 is accepted, so it can be said that self-efficacy has a positive and significant effect on audit judgment. Obedience pressure has a significant level of 0.017, which is less than 0.05. It means that H2 is accepted, so it can be said that compliance pressure has a positive and significant effect on audit judgment. Moral reasoning has a significant level of 0.003, which is less than 0.05. It means that H3 is accepted so that it can be said that moral reasoning has a positive and significant effect on audit judgment. The role of moderation in moral reasoning on the relationship between self-efficacy and audit judgment has a significant level of 0.086, which is greater than 0.05. It means that H4 is rejected, so it can be said that moral reasoning is unable to moderate the effect of self-efficacy on audit judgment. The role of moderation in moral reasoning on the relationship between obedience pressure and audit judgment variables has a significant level of 0.151, which is greater than 0.05. It means that H5 is rejected, so it can be said that moral reasoning is unable to moderate the effect of obedience pressure on audit judgment.

Discussion

The results of testing hypothesis 1 are accepted, it finds that self-efficacy has a positive and significant effect on audit judgment. Self-efficacy affects the audit judgment of BPK South Sulawesi Province auditors. It means that the higher the

self-efficacy possessed by an auditor in carrying out an audit assignment will have a good impact on the judgment they make. Auditors who have confidence in carrying out audit assignments can influence the quality of their work and the decision making that is carried out. Maryani & Ilyas, (2017) state that there is self-efficacy or high self-confidence due to a large amount of auditing work experience. Therefore, whatever work is assigned, he can complete the job as much as possible. This theory identifies human behavior as the interaction of individual, behavioral and environmental factors. In this study, Cognitive social theory explains self-efficacy to give the auditor confidence to take the necessary actions to achieve a particular task level. When the auditor has high self-efficacy, he can relieve the emotional state during work and affect the resulting audit judgment because he believes in producing quality judgments. This study's results also support the results (Muttiwijaya & Ariyanto, 2019; Tumurung, Ilat & Kalalo, 2019), which found positive self-efficacy towards audit judgment. A person with self-efficacy will consider, evaluate, and combine their abilities before making a choice. It makes people confident in their ability to make decisions.

The results of testing hypothesis 2 are accepted, it finds that obedience pressure has a positive and significant effect on audit judgment. The higher the auditor's pressure, the auditor's judgment will affect and will tend to be less precise. The pressure of obedience both given by superiors and auditees from the audit task carried out is an external encouragement received by the auditors in influencing their behavior or actions to affect the audit judgment achieved. Obedience pressure is a kind of social influence pressure generated when someone commands another person's direct behavior. Influential individuals generate obedience pressure. In this case, this pressure is interpreted as pressure received by auditors from the inspected entity to take actions that deviate from ethical and professional standards (Sofiani, 2014). This study supports the attribution theory, which states that a person's behavior in carrying out a task or something can be influenced by one thing. This influence is an influence that comes from internal factors and external factors (Rahim, Muslim & Amin, 2019). When an auditor takes a judgment, he will pay attention to several things, not just the findings. In this study, attribution theory explains that the external factor that affects the auditors is obedience pressure. Obedience pressure in the form of pressure from the agency and pressure from superiors can also affect the auditor's judgment. The difference in expectations between the supervisor or the auditee and the auditor will cause obedience pressure. When the difference in expectations occurs, the auditor will pressure the auditor to equalize expectations to arise between the auditor and the entity. This study's results support the results (Tampubolon, 2018; Putri, 2018), finding that compliance pressure has a positive and significant effect on audit judgment. Pertiwi & Budiarta (2017) the higher the auditor's compliance pressure, the less precise the audit assessment will be. Pressure from other sources can make the auditor make mistakes in making judgments so that an incorrect audit judgment occurs.

The results of testing hypothesis 3 are accepted, it finds that moral reasoning has a positive and significant effect on audit judgment. BPK auditors who have good moral reasoning will act professionally to carry out their duties as government auditors. Landarica & Arizqi, (2020) state that moral reasoning describes how a person goes through when making moral decisions or a description of forming behavior based on personal moral judgments. The results of this study support the theory of planned behavior as a control behavior regulator of individuals who are limited to behavioral deficiencies. In behaving, the auditor behave will influence judgment. One of the perceptions of control in producing behavior is moral reasoning. Moral reasoning is considered a perceived control with control beliefs that can facilitate or hinder the performance of behavior and the perceived strength of the factors that support or inhibit a person's behavior. This study also supports (Naibaho, Hardi & Hanif, 2014) finding that moral reasoning has a significant positive effect on audit quality. If the auditor has good moral reasoning, the auditor can maintain his professional value to provide a reliable audit opinion. This study's results are also the same as those (Syamsuriana et al., 2019), which found that moral reasoning has a significant positive effect on audit quality. Suppose the auditor is experienced in conducting audits. In that case, it will increase his moral reasoning in making decisions, because he will make judgments based on audit experience and his professional knowledge.

The results of testing hypothesis 4 are accepted, finding that moral reasoning is unable to moderate the relationship of self-efficacy to audit judgment. Although supported by moral reasoning, the auditors' self-efficacy has not provided a meaningful relationship to the judgments made by the BPK RI auditors for the Representative of South Sulawesi Province. The auditors can produce quality judgments by understanding their duties and having self-confidence without any moral reasoning. In acting, auditors can still produce judgments with considerations in audit implementation. Auditors must have self-confidence in themselves and understand the tasks they are doing. On the other hand. A person's moral reasons for acting are considered to be included in one of the indicators of self-efficacy, namely self-confidence. The results of this study support the social cognitive theory. The efforts that exist in individuals to achieve the level of performance they believe in, especially self-efficacy, whether they can take the necessary actions to achieve the level of performance on a particular task. Self-efficacy is focused on goal setting as the primary way to regulate one's behavior but allows other factors to influence. The results of this study support the results (Wedhasari & Astika, 2018) moral reasoning moderates the positive effect of ethical sensitivity on the quality of internal audits at PT. BRI Bank Branch Offices in Bali Province. Auditors with strong moral reasoning skills will make audit assessments more accurate so that the final audit quality will be higher.

The results of testing hypothesis 5 are accepted, finding that moral reasoning cannot moderate the relationship of obedience pressure to audit judgment. These findings also indicate that moral reasoning weakens the relationship of compliance pressure with the BPK RI auditor's audit judgment for the Representatives of South Sulawesi Province. Moral reasoning as a controlling matter in carrying out the tasks performed by the auditors is good. This study supports the TPB theory as a perceived control in producing behavior, one of which is moral reasoning. Moral reasoning embedded in an

auditor will protect them from behaving defiantly, while the external factor that affects auditors is obedience pressure. Because there is a control that is understood by the auditor, when working, the auditor will not violate his professional ethics as an auditor. Wedhasari & Astika, (2018) found that the moral reasoning behavior that an internal auditor must have in carrying out an audit as far as possible has a consequent nature by taking a task-oriented approach such as autocracy, supervision, and transactional.

4. Conclusions

This study aims to analyze and test the effect of self-efficacy, obedience pressure, and moral reasoning on audit judgment. This study also wants to analyze and test whether moral reasoning can moderate the relationship of self-efficacy and obedience pressure with audit judgment. Based on the tests and analyses carried out, it was found that self-efficacy, obedience pressure, and moral reasoning had a positive and significant effect on audit judgment. Furthermore, moral reasoning cannot moderate the relationship between self-efficacy and audit judgment. Likewise, moral reasoning is unable to moderate the relationship between compliance pressure and audit judgment. This study's sample is still relatively small and is only limited to auditors who work at the BPK RI Representative Office of South Sulawesi. The study then suggests further research to add and expand the area, the number of samples, and use new variables to understand the audit judgment factors better. The results of this study also hope that they can be taken into consideration for the related auditors of the BPK RI Representatives of South Sulawesi to improve their audit judgment and professionalism further.

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