



How the auditor's judgment made to achieve their goals?

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ABSTRACT

The study analyzes the influence of goal orientation and self-efficacy on audit judgment, emphasizing the important role in shaping the quality and professionalism of auditor judgment. This study uses a quantitative descriptive method combined with an associative and explanatory approach to analyze the relationship between these variables. Data were collected through a questionnaire survey conducted on 137 auditors working at a Public Accounting Firm in Surabaya. The findings of the study revealed that goal orientation and self-efficacy have a positive and significant impact on audit judgment. These results provide valuable insights that not only improve professional practice but also contribute to the development of guidelines and academic literature in the field of auditing. By understanding these factors, this study aims to support auditors in improving their judgment and decision-making process, which ultimately leads to more accurate and reliable audit results.

Keywords: Goal orientation, self-efficacy and audit judgment

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INTRODUCTION

Audit judgment is important to auditors because it directly affects the accuracy and reliability of the auditor's work, which in turn impacts the overall audit quality of the assignment. Auditors' audit judgments are influenced by psychological factors that influence audit decisions. This study seeks to add to the literature by examining how two specific psychological traits—goal orientation (how an individual achieves goals) and self-efficacy (belief in one's ability to succeed)—influence the auditor's decision-making process. The findings of this study aim to provide insights that can improve audit practice, contribute to the academic literature, and help auditors make more informed and reliable judgments in their work. Financial statement audits must be conducted by companies that have gone public. A financial statement audit can streamline the bureaucratic process and is one of the activities that can be accounted for by the company. For bona fide companies, it is clear that they will hire auditors who are reliable and well-known with a good reputation (Kresnantari, 2015). Public accountant services are needed to assess whether the financial statements of a company have been presented fairly and can be accounted for. A public accountant (auditor) is in the process of giving opinions with judgment based on present and past events (Sukiswo & Aulia, 2023). The audit quality of an auditor from KAP (Public Accounting Firm) plays a role in completing audit assignments. The quality of an auditor's assessment determines the overall quality of the auditing process (Oriakhi et al., 2021). Improving the quality of audit assessment must be carried out so that something does not happen that can harm the users of

financial statements. The 2017 case that befell KAP Purwantono, Sungkoro & Surjo (PSS), often called KAP EY Indonesia, which had to pay a fine of 1 million US \$, occurred because of the auditor's haste to issue an audit report. The auditors of KAP EY Indonesia and its two partners were negligent in carrying out their duties and functions in obtaining sufficient audit evidence (source: www.bisnis.tempo.co). The case that befell KAP EY Indonesia threatens the credibility of financial statements because auditors cannot carry out audit procedures according to the code of ethics. This changes the public perception of the auditor profession, which is based more on audit judgment. The professionalism of the auditor can be reflected in their accuracy in making judgments in their audit assignments. In performing audit tasks, auditors must evaluate a relatively large amount of alternative information to meet fieldwork standards. As a suitable foundation for expressing conclusions on the audited financial accounts, sufficient, competent audit evidence must be collected via inspections, observations, requests for information, and confirmation (PSAK, 2017).

The auditor's personal characteristics influence the auditor's ability to make high-quality judgments. Several studies in the audit literature include Pincus (1990), Becker DA (1997), Iskandar & Iselin (1999), and Abdolmohammadi et al. (2004)), McKnight & Wright (2011), and Mohd Sanusi et al. (2018) The influence of individual psychological characteristics on audit evaluation performance were explored. As a result, the purpose of this research is to investigate the impact of auditors' personal traits on audit judgment. Audit judgment is a factor that influences auditors' evidence documentation and opinion determinations. Auditors who make decisions understand that accountability is critical since their decisions will be evaluated and questioned. The term judgment refers to the cognitive components of decision-making that reflect changes in appraisal, opinion, and attitude. The quality of the audit judgment demonstrates how successfully an auditor conducts audit processes.

The auditor's viewpoint in reacting to information pertains to the audit duties and risks that the auditor will face based on the decision taken. The social cognitive theory explains how individuals acquire, manage, and maintain behavior patterns and evaluate behavior change depending on environmental, personal, and behavioral factors (Bandura, 1986). Personal factors influencing the auditor's perception in responding to and evaluating information include the auditor's knowledge and behavior. Goal Orientation is the behavioral factor that influences auditor behavior in this study.

Goal orientation refers to the deliberately pursued objectives that persons follow in order to attain performance outcomes or accomplishments (Vandewalle, 1997). Goal orientation is a personality trait that may positively influence the performance of challenging tasks (Bandura & Wood, 1989). Auditors who are goal-oriented are driven to complete tasks in order to gain competence and influence judgment during audit assignments. This study adopts the framework of the dynamic self-regulation model of goal orientation developed in research by DeShon & Gillespie (2005). Goal orientation has focused on three motivational constructs: learning, performance approach, and performance-avoidance. Previous research has found that auditors with a high-goal orientation-learning and goal-orientation-performance approach have a positive effect on new knowledge and the development of new skills, thus performing better in audit judgments than auditors with a lower goal orientation. Similarly, goal orientation-performance avoidance has a negative effect on audit judgment (Mohd Sanusi et al., 2018)

Bandura (1986) was discovered that self-efficacy plays a significant role in sustaining an individual's commitment to action, particularly when impediments to goal attainment are faced. Self-efficacy is a person's conviction in his or her capacity to complete a task or execute an activity required to obtain a result. (Bandura, 1986). As a result, auditors in audit assignments with high self-efficacy are likely to

generate much better audit judgements, since auditors with high self-efficacy put out more effort to discover acceptable judgments and process audit judgments. Self-efficacy is developed from social cognitive theory; the influence of self-efficacy on both social and cognitive evaluation in many professional contexts has been observed (Bandura, 1986). In summary, social cognitive theory emphasizes that most organizational members' knowledge and conduct are influenced by their surroundings and that they are always engaged in a process of thinking about the information they receive. It influences a person's motivation, attitude, and conduct

Literature Review

Theoretical Basis in Personal Factors Of Auditors

Bandura (1986) social cognitive theory explains that the learning process, through behavioral observation of something, can shape behavior. The theoretical implementation of auditing performance is seen in how the auditor sets a goal before the audit task. Auditors with goal orientation are motivated to demonstrate competence to encourage quality audit judgment. Research conducted by Afdhal & Sugiarto (2015), Pertiwi et al. (2015), Gasendi et al. (2017), and Mohd Sanusi et al. (2018) found that goal orientation has a significant effect on audit judgment.

According to social cognition theory, inequalities in efficacy across persons contribute to a person's work performance level. In perspective, the auditor's confidence (self-efficacy) influences his or her actions. The auditor's strong confidence in his ability will make it easier for the auditor to make the right judgment. Auditors with self-efficacy exert more effort in identifying appropriate judgments. Nadhiroh & Laksito (2010); Iskandar & Sanusi (2011); Pertiwi et al. (2015) found that self-efficacy has a significant effect on audit judgment.

Social cognitive theory also considers the importance of an observer's ability to display a particular behavior and the beliefs he must display that behavior. This belief is called self-efficacy, and it is seen as a critical prerequisite for behavior change (Bandura, 2013). Human agency is the capacity to self-direct through control over one's thought processes, motivations and actions. Human agency is conceptualized in three main ways: 1) autonomous agency, in which people are completely independent agents of their actions; 2) mechanical agency, where agency depends on environmental factors; and 3) emergent interactive agency, a model for social cognitive theory.

Personal factors of goal orientation and self-efficacy are factors that influence auditor characteristics in making audit decisions. The conceptual framework on figure 1 that describes the relationship between the variables studied is built based on the following hypotheses:

H₁: Goal Orientation has a significant effect on audit judgment

H₂: Self-Efficacy has a significant effect on audit judgment

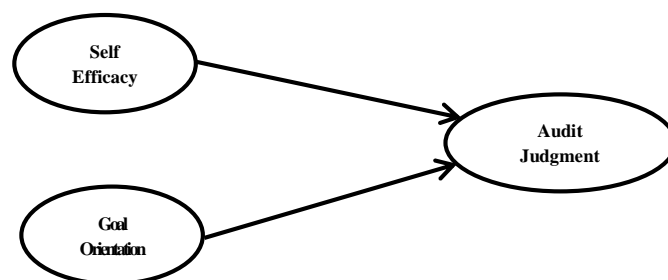


Figure 1. Conceptual Framework

METHOD

Quantitative research has been conducted using associative and explanatory approaches. The following factors were considered in the study: Goal orientation and self-efficacy were the independent factors. The dependent variable is audit judgment. A 15-item questionnaire designed by was used to assess goal orientation. (Vandewalle (1997). Self-efficacy was measured using a 5-item statement on a 4-item developed by Bell & Kozlowski (2002). Audit judgment measurement in this study is adopted from research Jamilah et al. (2007) and measured by five statements in audit case studies. The case is developed based on the level of audit judgment described by (Bonner, 1994).

The technique for collecting primary data for research purposes is known as the data collection procedure. Data was collected directly via the use of research equipment in the form of questionnaires (using questions). This is due to the fact that the data utilized in this research was primary data.

The research population consists of all 52 Public Accounting Firms (KAP) in Surabaya listed in the IAPI Directory 2022. The sampling technique used was a saturated sample method. Saturated sampling is a sampling strategy in which all individuals of a population are utilized as samples (Sugiyono, 2010). Data were collected using research instruments in the form of physical and online questionnaires. A total of 137 questionnaires were returned and filled in completely by Public Accountants (auditors).

The primary data analysis technique used WarpPLS software version 6.0 PLS (Partial Least Square), a variant-based structural equation analysis tool, or a Structural Equation Model (SEM) that can simultaneously test measurement and structural models

RESULT AND DISCUSSION

The subjects of the study were public accountants or external auditors working at Public Accounting Firms (KAP) in Surabaya registered in the IAPI directory in 2023. The population of auditors who received the questionnaire in the study was 137 auditors. Based on the results of the respondents, most auditors were male with a total of 93 people from the total respondents. The auditors who were the subjects of the study were mostly male. The auditor respondents from the research sample had a Bachelor's degree (Bachelor's) education background, namely 127 respondents from the total respondents. The KAP auditors who were used as research samples had quite a long experience in audit assignments, with a length of work of 5 to 10 years with a total of 62 auditors indicating that the time span had extensive experience to complete audit assignments.

PLS analysis was performed on Windows using the WarpPLS 6.0 program to investigate the impacts of goal orientation, self-efficacy, and audit judgment. The descriptive statistical summary in the following table shows the processed results of 137 data points using PLS.

Table 1. Descriptive statistics of each variable

Variable	MEAN	SD	MIN	MAX
GO	3.686	0.772	1	5
SE	4.026	0.692	1	5
AJ	3.936	1.043	1	5

The descriptive statistical data findings include the mean, standard deviation, minimum and maximum value. According to the table, performance auditors have a mean value of 4.026 for self-efficacy. Goal orientation and audit judgment were not as high as self-efficacy. Goal orientation by auditors can be influenced by the auditor's diverse educational background and experience, so the level of expected goal orientation is also different. The statistical results of audit judgment are not as high as self-efficacy.



This can be influenced by the experience of different auditors in certain audit situations so that auditors' judgments become diverse, as evidenced by the distribution of data that is also quite high.

In the research, the outer model was measured by assessing the reflection of indicators based on the correlation between the estimated item score/component score and the outer loading factor value. The outer loading factor value of an indicator appropriate for reflecting a variable has a minimum limit of 0.5.(Solimun et al., 2017). The following table shows the results of statistical data processing using WarpPLS software (version 6.0) to compute the outer loading factor value of the first iteration:

Table 2. Final Iteration Outer Loading Factor Estimation

Variable	Statement	Outer Loading	Conclusion
<i>Goal Orientation</i>	GO2	0.621	Significant
	GO3	0.642	Significant
	GO4	0.744	Significant
	GO5	0.505	Significant
	GO6	0.754	Significant
	GO7	0.724	Significant
	GO8	0.615	Significant
	GO9	0.719	Significant
	GO10	0.817	Significant
	GO11	0.721	Significant
	GO12	0.754	Significant
	GO13	0.860	Significant
	GO14	0.819	Significant
	GO15	0.719	Significant
<i>Self-Efficacy</i>	SE1	0.771	Significant
	SE2	0.842	Significant
	SE3	0.735	Significant
	SE4	0.763	Significant
	SE5	0.794	Significant
<i>Audit Judgment</i>	AJ1	0.577	Significant
	AJ2	0.691	Significant
	AJ3	0.880	Significant
	AJ4	0.836	Significant
	AJ5	0.790	Significant

Notes: table description is attached in the appendix

According to the data in the table 2, all indicators have an outer loading factor larger than 0.5. It is possible to infer that all of the indicators are capable of reflecting each associated variable.

Table 3. Final Score AVE Iterasi

Variable	Average Variance Extracted (AVE)
<i>Goal Orientation</i>	0.520
<i>Self-Efficacy</i>	0.611

Audit Judgment

0.582

According to the table 3, all variables have an AVE value larger than 0.5. As a result, it is possible to deduce that all of the variables are declared legitimate.

Inner model measures are used to assess the amount of effect of relationships between variables. The measurement of the inner model is used to determine the level of influence of all variables in the built system, as well as to test the relationship between variables in research using the R-value of 2-Square. The test model is classified as strong with values (≤ 0.70), medium (≤ 0.45), and weak (≤ 0.25).

Table 4. Inner Model Score

Relationship Variable	Hasil R^2 -Square
Direct relationship	0.095

According to the table 4, the aforementioned findings reveal that the direct association between goal orientation and audit judgment has a degree of effect of 0.095, or 9.5%, before mediation factors are included. The 9.5% impact of goal orientation and self-efficacy on direct audit judgment is regarded as minor. Overall, the outcomes for the variables in the research model were rated as poor (0.25). This implies that the factors tested to assess auditor judgment are relevant since goal orientation and self-efficacy are defined as modest in the auditor's work environment, and there are personal auditor qualities that impact audit judgment.

The PLS model was used to investigate the relationship of causality between the independent and dependent variables. Figure 1 depicts a model developed to investigate the direct effect of goal orientation on audit judgment.

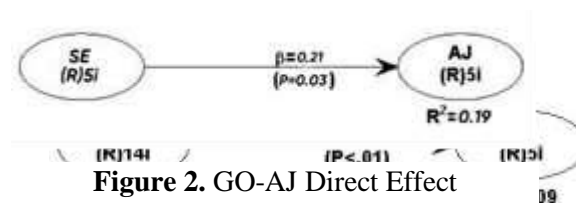


Figure 2 depicts the model used to investigate the direct influence of goal orientation on audit judgment. Based on Figure 2 and 3 of the final iteration results using t-statistical tests in the partial least squares (PLS) analysis model shown in Table.

Table 5. t-statistical tests**Figure 3.** SE-AJ Direct Effect

Relationships Between Variables	Path Coefficient	p-value
GO \rightarrow AJ	0.308	<0.01
SE \rightarrow AJ	0.213	0.032

According to the table 5, the results of statistical testing show that goal orientation affects audit judgment, and H1 is accepted. As shown on Table above, the value of the path coefficient variable goal



orientation to audit judgment was <0.01 . A result of 308 with a p-value is <0.01 or less than the 5% threshold of significance strengthens audit judgment. The findings reveal that the greater the goal orientation of the auditor, the better the quality of the audit judgment generated.

Statistical testing findings suggest that self-efficacy influences audit judgment, and H2 is approved. Table 1 shows that the route coefficient value of the self-efficacy variable to audit judgment is 0.213, with a p-value of 0.03 or less than the 5% significance threshold. Enhance audit judgment. The auditor's self-efficacy (or confidence) aids in the resolution of audit difficulties and boosts the auditor's drive to perform audit responsibilities.

Auditors with a strong goal orientation are pushed to learn new skills and get new information in order to make better audit decisions. The auditor's well-understood abilities and knowledge grow in direct proportion to the auditor's aim of finishing the audit assignment, and the auditor's motivation results in a quality audit judgment. The auditor's assurance in completing the audit assignment improves the auditor's ability to make relevant audit conclusions. The auditor's self-efficacy drives the auditor to better use cognitive methods in addressing each challenge encountered throughout the audit judgment process.

Auditor Characteristics Influence Judgment

Performance auditors aim to create audit reports that can be accounted for by users of financial statements. Auditors with a high goal orientation with a performance approach will show ability and competence as a form of good recognition from others or colleagues. The performance of goal-oriented auditors to complete audit assignments correctly and adequately will encourage auditors to prove that their abilities can be accounted for. The auditor's motivation to conduct this evidence will help the auditor make relevant audit judgments per applicable regulations.

The auditor's responsibilities vary in audit risk in each audit procedure. Goal orientation in the auditor can also prevent the auditor from learning new things as a result of audit risks that may occur. Auditors with performance-avoidance motivation understand well the abilities and experience they have, so they will try to choose audit assignments that are well understood. Audit risks can also raise concerns over audit failures. This encourages auditors' concerns about the results of their performance; auditors' concerns about making new assignments will encourage auditors to be more careful and thorough when making audit judgments.

Goal-oriented auditors have a positive influence in line with the research of Phillips & Gully (1997) and Bell & Kozlowski (2002). Auditors with high goal orientation have a positive influence on developing competencies and skills to improve the quality of audit judgment.

Motivation of Auditors to Carry Out Audits

The auditor's self-efficacy (or confidence) helps solve problems in audit assignments and increases the auditor's motivation to complete audit tasks. The auditor's confidence in one's abilities helps the auditor to make decisions from the many considerations in the audit engagement. The auditor's confidence to complete the audit assignment increases the auditor's ability to make relevant audit judgments. Self-efficacy of the auditor motivates the auditor to exert cognitive procedures in solving each problem in the process of conducting an audit judgment.

Auditors with strong confidence (self-efficacy) can manage the things needed for audit tasks to reduce problems in audit assignments so that procedures are carried out more effectively and efficiently. High auditor confidence will direct auditors to make audit judgments based on experience and educational background.

The relevance of the 'observer's' capacity to exhibit a given behavior and the beliefs held to present that behavior is considered by social cognitive theory (Bandura, 2013). Self-efficacy is seen as a necessary condition for behavior change. Auditors that are confident in their abilities will urge themselves to gain experience and build competences in order to increase the quality of the audit judgment provided. The auditor's self-efficacy drives the auditor to use cognitive techniques to solve each challenge encountered when executing an audit judgment. The auditor's efficacy (or confidence) in the auditor helps solve problems in audit assignments and increases the auditor's motivation to complete audit tasks. The auditor's confidence in one's abilities helps the auditor to make decisions from the many considerations in the audit engagement.

CONCLUSION

The following are the outcomes of statistical testing and discussion of study results, as well as the conclusions that may be derived from the research: (1) Auditors with goal orientation can develop competencies and skills to improve the quality of audit judgment, (2) Auditors with self-efficacy are motivated to do audit assignments well so that the resulting audit judgment is more relevant. The theoretical implications of the study may give more insights to understanding and analyzing the effect of goal orientation and self-efficacy in auditors in selecting audit judgment factors. The results proved that the assignment of external auditors for decisions made based on audit judgment was influenced by behavioral factors from individuals, namely goal orientation with self-efficacy as the central factor that maintains a commitment to auditor behavior. The limitations of research on audit judgment related to research samples are due to the inaccessibility of obtaining data from external audits, so the sample used for each accounting firm is limited.

APPENDIX 1. QUESTIONER RESEARCH

NO	GOAL ORIENTATION STATEMENT
GO1	I choose job with challenging tasks so that I Can Study Lots from work
GO2	I feel knowledge and skills that I have have enough for the job
GO3	I am looking for opportunity to develop new skills and knowledge
GO4	I enjoy challenging and difficult tasks Where I can Study new skills
GO5	I understand knowledge and skills that I have
GO6	For development my work ability is sufficient important for I to choose risky tasks
GO7	I want to show that I 'm better from colleagues
GO8	I have ability to work independent audit tasks
GO9	I'm trying to find know what it takes to show ability I to others at work
GO10	I enjoy when other people in my workplace realize how good i am done
GO11	I prefer projects Where I Can prove ability I to others
GO12	I will avoid take new task, if There is possibility that I will looks incompetent
GO13	Avoid show low ability is important for I than studying new skills
GO14	I am worried take new task , if performance I will show inability I
GO15	I prefer to avoid situations in the workplace where I performing bad
NO	SELF-EFFICACY STATEMENT
SE1	I believe that I can succeed finish audit assignment
SE2	I believe I can overcome challenges in audit assignments
SE3	I believe will There is Lots problem in every audit work



SE4	I believe I can manage the things needed for audit tasks
SE5	I believe I can operate the audit task well
NO	AUDIT JUDGMENT STATEMENT
AJ1	You are a moderate auditor audit ABC company, a new client engaged in retail. Currently you is an external auditor who is currently perform program audits for inventory goods trade. The auditor found sample purchase order (PO) containing information that delivery supply using FOB Destination Point and was shipped on December 29, 2022. The auditor tested The PO sample was on January 3, 2023. When the goods in delivery, employee company has confess supply the as big as mark purchase, while estimate Item arrived on January 5, 2023.
you will prevent employee client take notes PO sample and ask to reconcile because it does not comply with the applicable accounting standards for recognition / assessment supply.	
AJ2	At lunch, on the same day as conducting the inventory audit program at your ABC company. meet with the boss you. You discuss the problem you have face it that is employee client take notes account overvalued inventory, that there is goods trade Not yet arrival has been acknowledged in the report finance. After knowing that thing, boss You confess that You own enough attention careful. However, the boss You explain that ABC company is important new clients and your KAP doesn't want to get problems in his relationship with the client. Superior You Then request you to continue testing and soon move to procedure other.
you will ignore Instructions superior you and ask employee client to reconcile account supply.	
AJ3	You are test notes receivables trade and collect sample account receivables for confirmation from each population stratum. <i>Controller</i> request you not to do confirmation to three accounts in your list. Three account the included in the large balance and exceeds a certain amount of rupiah that has been determined previously. <i>The controller</i> explains that confirmation it is not effective Because This customer is difficult type communicate. This becomes attention You Because ABC company must quick publish report yearly. There is very limited time to replace audit procedures on three this large account (example: not enough) time to wait billing account mentioned in the period next). Without confirm, only will available proof minimal substantive to support balance receivables.
you will emit balance customer from the confirmation process as requested <i>controller</i> .	
AJ 4	You ask your boss You about What should done to request <i>controller</i> (client) you) regarding confirmation you discuss. consideration You that without sending confirmation, proof the available substantive is very minimal to support balance receivables trade. After thinking about it, the boss You to inform that ABC company is important new clients and requests <i>controller</i> it seems reasonable. Superior You Then to order to you to continue work on demand <i>controller</i> .
you will follow Instructions from superior you and take out balance customer from the confirmation process as requested <i>controller</i> .	
AJ5	You found <i>the</i> existence of a material misstatement in the accounts receivables report finance ABC company where still confess old receivables that are no longer collectible so that the nominal account receivables <i>overvalue</i> . To convince findings said, then You do <i>inquiry</i> to client. You discuss with the client and the explanation given by the client convincing that the material misstatement is intentional.
you will protect reputation company clients who are currently develop and to maintain connection good things that have been going on for a long time, and decided not to convey the existence of material misstatements in the report financial audit that will published.	
AJ6	You are a current auditor prepare documents for <i>the exit meeting</i> together client tomorrow day. When he got home from work, the manager company client invite you for dinner. When having dinner out office, manager give a number of present on performance You during the audit process.

you will accept present the as hard work award You during assignment in the company client.

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