

## THE EFFECT OF AUDITOR EXPERIENCE, OBEDIENCE PRESSURE, AND TASK COMPLEXITY ON AUDIT JUDGMENT (Empirical Study at a Public Accounting Firm in Surabaya)

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**Abstract** — This study aimed to examine the effect of auditor experience, the pressure of obedience, and the complexity of the task of the audit judgment. Based on the results of the study are expected to provide an overview of the dynamics that occur in a particular public accounting firm audit the auditor in making a judgment. This study was a quantitative research using direct survey through questionnaires. The population in this study is the auditors who work in public accounting firm in Surabaya. Techniques used in sampling is random sampling. Collecting data using questionnaires that have been tested for validity and reliability levels. Data were analyzed using multiple regression analysis, F test, and test T. The results showed that: The auditor's experience, Pressure observance experience, and complexity of the task experience has no effect on audit judgment.

**Keywords** — *Auditor's Experience, Obedience Pressure, The Complexity Of ThenTask, The Audit Judgment.*

### I. INTRODUCTION

The recent occurrence of audit failure cases has caused a crisis of public confidence due to the inability of the accounting profession to audit financial statements. Thus, the community demands the public sector, especially the government, to carry out management accountability (Yendrawati, 2015).

To carry out these duties, the auditor uses professional judgment in evaluating and assessing the fairness of the financial statements. In the auditing standards of the Supreme Audit Agency (BPK), the professional considerations include those related to interference with independence, considerations about audit procedures designed to assess material misstatements and considering the internal control of the audited entity. The attitude of professionalism has become a critical issue for accountants because it is through this that the performance of an accountant can be measured (Defiani, 2015).

Auditor experience is one of the factors that influence audit judgment, auditor experience is a combination of all that is obtained by the auditor through dealing and interacting repeatedly with others, objects, nature, circumstances, ideas and sensing. An inexperienced auditor will attribution of errors is greater than an experienced auditor. (Sofiani, 2014).

In an organization there will usually be obedience pressure. The pressure of obedience affects the auditor in carrying out his duties, one of which is in the audit judgment. According to Yendrawati (2015), seeing the pressure from superiors, superior pressure on consequences that cost money also have an effect, such as lawsuits, loss of professionalism, and loss of public trust and social credibility.

Another factor that influences audit judgment is the complexity of the task. The complexity of the task is also important because of the tendency that the task of conducting an audit is a task that faces many complex problems.

Auditor experience has an effect on audit judgment. This can be due to the limitations of researchers who only define experience, seen from the length of work or years of service as an auditor without considering the type of audit work that has been done or the type of company that has been audited.

The level of knowledge possessed by the auditor is a very important thing that can influence the auditor in making decisions (Jamilah et al, 2007).

Based on the description above, the hypotheses that can be taken in this study are:

The coefficient of obedience pressure variable is significant at the five percent level. It can be concluded that the obedience pressure variable has a significant effect on audit judgment. This shows that the auditor is in a condition of an order.

Based on research by Jamilah (2007), it shows that obedience pressure has a significant effect on audit judgment.

Based on the description above, the following hypothesis can be formulated:

Testing the first hypothesis gives the result that the task complexity variable has an effect on audit judgment.

The task complexity variable has a negative and significant effect on audit judgment. The negative effect indicates that there is an opposite relationship between task complexity and audit judgment, the higher the complexity of the task, the lower the audit judgment (Wijyantini, 2014).

Based on the description above, the following hypothesis can be formulated:

## II. METHOD

In this research approach, the researcher uses a quantitative research approach, which means a research building which in the process of its implementation uses statistical procedures or in other ways of quantification to measure the research variables (Darmayanti: 2015).

### A. Research Object

The objects in this study are all auditors who work in the Surabaya area of a public accounting firm registered in the Directory of Public Accounting Firms.

### B. Population

The population is the total number consisting of objects or subjects that have certain characteristics and qualities determined by the researcher to be studied and then drawn conclusions (Sujarweni, 2014). The population of this research is the Public Accounting Firm (KAP) in Surabaya with 60 questionnaires.

### C. Sample

The sample is part of a number of characteristics possessed by the population used for research (Sujarweni, 2014). What is learned from the sample, the conclusions will be applicable to the population. The sample of this research is the Public Accounting Firm (KAP) in Surabaya.

### D. Sampling Technique

The sampling technique in this study used the random sampling method. According to Sugiyono (2013), random sampling is the selection of samples in which all elements of the population have the same opportunity to be selected as members of the sample which will then be studied.

### E. Data Collection Method

#### a. Data Type

Based on the characteristics of the problem studied, this research can be classified into comparative causal research. In this case, the researcher conducted a survey at the Public Accounting Firm in Surabaya by asking questions in the form of a questionnaire given to each employee.

#### b. Data Source

The data used in this research is primary data. Primary data in this study were obtained through questionnaires distributed to respondents. The questionnaire contains questions to obtain information about the auditor's experience, obedience pressure, task complexity, and audit judgment.

### F. Research Instruments

The instrument used in this study was a questionnaire or questionnaire. According to Darmayanti (2015) a questionnaire is a data collection technique by giving written questions to every staff in the KAP including: (junior auditors, senior auditors, supervisors, managers, partners). In this data collection technique using the Likert scale technique, the Likert scale is carried out using 5 (five) assessment points, namely:

- For answers strongly agree (SS) is given a value of 5
- For the answer agree (S) is given a value of 4
- For a neutral answer (N) is given a value of 3
- For answers that do not agree (TS) are given a value of 2
- For answers strongly disagree (STS) is given a value of 1

### G. Data Collection Techniques

Data collection techniques are a method used by researchers to reveal or capture quantitative information from respondents according to the scope of research (Sujarweni, 2014). Data collection techniques used in this study were questionnaires or questionnaires.

### H. Descriptive Statistical Analysis

Descriptive data analysis method is a method used to process research results in order to obtain a conclusion (Dewi, 2011). A descriptive test to analyze the data requires a method or method of analysis from the research so that it can be interpreted so that the reports provided are easy to understand.

### I. Descriptive analysis of variables

Variable descriptive analysis is used to describe each indicator in each variable to make it easier to understand. The variables in this study consisted of auditor experience (X1), obedience pressure (X2), task complexity (X3), and audit judgment (Y). To find out the distribution of each variable where the collection is using a questionnaire, each indicator of the data collected is first classified and then given a score (Dewi, 2011).

### J. Data Analysis Techniques

According to Hamdani (2012) data analysis methods are ways to process data that has been collected and then can provide interpretations. Hypotheses 1-3 were tested with multiple linear regression analysis, the regression equation model used is as follows:

$$Y = a + x_1 PA + x_2 TK + x_3 KT$$

Information:

Y = Audit Judgment

a = Constant

x1...x3 = Regression Coefficient

PA = Auditor Experience

TK = Obedience Pressure

KT = Task Complexity

e = Error

### K. Instrument Testing

In this study, Arumsari (2014) stated that the seriousness of the respondents in answering the questionnaire questions is very important, because the validity (validity) of a result, research is largely determined by the measuring instrument used in the data obtained. These tests include testing the validity and testing reliability.

#### a. Validity Test

A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Tielman, 2012). The criteria for testing the validity of the research are as follows:

1. If r count r table, then it meets the validity requirements.
2. If r count r table, then it does not meet the validity requirements.

#### b. Reliability Test

The reliability test was carried out to test the consistency of respondents' answers from time to time (Puspitasari, 2015). To test the reliability of the questionnaire using Cronbach Alpha. The criteria for testing the reliability test are as follows (Dewi, 2011):

- If the Cronbach Alpha value > 0.60, then the research instrument (variable) is reliable.
- If the Cronbach Alpha value < 0.60, then the research instrument (variable) is not reliable

#### c. Normality Test

According to Dewi (2011), normality testing aims to determine whether the regression model, the dependent variable and the independent variable have a normal distribution or not. A good model is one that has normal or close to normal data. The normality test assessment criteria are as follows:

- If Sig. Kolmogorov-Smirnov > 0.05, then the data is normal.
- If Sig. Kolmogorov-Smirnov < 0.05, then the data is not normal.

**d. Coefficient of Determination Test (R<sup>2</sup>)**

According to Dewi (2011), the coefficient of determination is intended to measure the ability of how big the percentage of variation of the independent variable (independent) in the multiple linear regression model is in explaining the variation of the dependent variable (dependent).

**e. Hypothesis Test**

**Partial Test (T Test)**

The t-statistical test basically shows how far the influence of one explanatory/independent variable individually in explaining the variation of the dependent variable (Dewi, 2011). This hypothesis test uses the t test where this test is used to partially test the relationship in order to measure the level of significance between the independent variable and the dependent variable.

**F Uji Test**

The F statistic test basically shows whether all the independent variables or the included independent variables have a joint effect on the dependent variable or the dependent variable (Dewi, 2011). From this F test, it is then decided to accept or reject the proposed hypothesis. Testing the significance of F arithmetic > F table with a probability value of 0.05.

**III. RESULT AND DISCUSSION**

This research was conducted at the Public Accountant Office of the Surabaya area which was studied amounted to 12 KAPs with the number of questionnaires distributed, namely 60 questionnaires and 50 questionnaires returned. So, the number of samples in this study is 50 auditors.

**Descriptive analysis of variables**

Variable descriptive analysis was used to describe each variable using the SPSS 18 program which showed the minimum value, maximum value, average and standard deviation. The following are the details of the results of the descriptive analysis of the research variables:

**Table 1**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience	50	22	40	30,22	4,469
Obedience Pressure	50	24	40	30,58	4,248
Task Complexity	50	20	40	30,16	4,497
Audit Judgement	50	23	40	30,10	4,339
Valid N (listwise)	50				

Descriptive Auditor Experience Variables based on table 4.6 can be explained that related to auditor experience variable has a minimum score of 22 and a maximum score of 40 with a standard deviation of 4.469. The average value is 30.22. Descriptive The obedience pressure variable has a minimum score of 24 and a maximum score of 40 with a standard deviation of 4.248. The average value is 30.58. Descriptive task complexity has a minimum score of 20 and a maximum score of 40 with a standard deviation of 4,497. The average value is 30.16. Descriptive Audit Judgment variable has a minimum score of 23 and a maximum score of 40 with a standard deviation of 4.339. The average value is 30.10.

**Instrument Testing**

**Validity test**

Validity test is intended to show the extent to which a measuring instrument used can measure what it wants to measure. The analysis was carried out on all items of the questionnaire using the SPSS 18.0 program, where the critical limit of the number ( $\alpha$ ) was 0.5. The following are the results of the validity test for each variable.

**Table 2**  
**Validity Test Results**

Variable	Number of question items	KMO MSA score	Description
Auditor Experience	10	0.649	Seluruh Item Valid
Obedience Pressure	10	0.616	Seluruh Item Valid
Task Complexity	10	0.774	Seluruh Item Valid
Audit Judgement	10	0.564	Seluruh Item Valid

Source: primary data processing results with SPSS 18.0

From the results of the validity test shown in table 4.2, it shows that the KMO value on the Auditor Experience variable is 0.649, obedience pressure is 0.616, task complexity is 0.774 and audit judgment is 0.564, indicating that the instrument is valid because it has met the 0.5 limit so it is feasible for in further analysis.

**Reliability Test**

The reliability test here uses the Cronbach Alpha formula which is calculated with the help of SPSS version 18. The level of reliability is indicated by the coefficient value, namely the reliability coefficient. The Cronbach alpha coefficient of more than 0.60 indicates the reliability (reliability) of the instrument.

The following are the results of the reliability test for each variable.

**Table 3**  
**Reliability Test Results**

Variable	Number of question items	Cronbach's Alpha	Description
Auditor Experience	10	0.762	Reliabel
Obedience Pressure	10	0.763	Reliabel
Task Complexity	10	0.844	Reliabel
Audit Judgement	10	0.799	Reliabel

Source: primary data processing results with SPSS 18.0

From the results of the reliability test shown in table 4.3, it shows that the value of Cronbach's alpha on the auditor experience variable is 0.762, obedience pressure is 0.763, task complexity is 0.844 and audit judgment is 0.799, indicating that the instrument is reliable because it has met the limit of 0.6 (0.762). > 0.6) so that it deserves further analysis.

**Normality test**

Seeing the results of the normality test, it can be used through the Kolmogrov-Smirnov calculation with the help of the SPSS (Statistical Product and Service Solutions) version 18.0 program. The summary of normality test results can be seen in the following table:

**Table 4**  
**Normality Test Results of Each Variable**  
**Tests of Normality**

	Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Auditor Experience	,111	50	,173	,944	50	,019
Obedience Pressure	,114	50	,102	,934	50	,008
Task Complexity	,094	50	,200*	,967	50	,180
Audit Judgement	,109	50	,189	,948	50	,028

a. Lilliefors Significance Correction

\*. This is a lower bound of the true significance.

The sample is said to come from a population that is normally distributed if its significant value (p value) is (0.05 or 5%). Based on the table above, it can be seen that the experience of the auditor has a significance value of Kolmogrov-Smirnov (p-value) = 0.173 > = 0.05, the obedience pressure has a significance value of

Kolmogrov-Smirnov (p-value) = 0.102 > = 0.05 , task complexity has a significance value of Kolmogrov-Smirnov (p-value) = 0.200 > = 0.05, Audit Judgment has a significance value of Kolmogrov-Smirnov (p-value) = 0.109 > = 0.05. Can be interpreted on each data variable normally distributed.

**Multiple Linear Regression Analysis**

**Table 5**  
**Multiple Linear Regression Results**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6,056	2,811		2,154	,037
Auditor Experience	-,111	,114	-,114	-,974	,335
Obedience Pressure	,480	,264	,470	1,817	,076
Task Complexity	,422	,226	,437	1,869	,068

a. Dependent Variable: Audit Judgement

Source: primary data processing results with SPSS 18.0

The regression equation for the research model is as follows:

$$Y = 6.056 + -0.111 X1 + 0.480 X2 + - 0.422 X3 + e$$

From the multiple linear regression model above, it can be concluded:

The constant is 6.056. This states that if there is no influence of the independent variables, namely, auditor experience, obedience pressure, and task complexity, the audit judgment value will remain at 60.56%.

Auditor experience variable of -0.111 indicates that a 1% increase in auditor experience will cause a decrease in audit judgment of 11.1% if other factors remain.

The obedience pressure variable of 0.480 indicates that an increase in obedience pressure of 1% will cause audit judgment to increase by 4.80% if other factors are considered constant.

The task complexity variable of 0.422 means that a 1% increase in task complexity will cause the audit judgment to increase by 42.2% if other factors are held constant.

**Simultaneous Test (F Test)**

**Table 6**  
**F Test Results**  
**ANOVA<sup>b</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	622,073	3	207,358	31,750	,000 <sup>a</sup>
Residual	300,427	46	6,531		
Total	922,500	49			

a. Predictors: (Constant), Task Complexity, Auditor Experience, Obedience Pressure

b. Dependent Variable: Audit Judgement

Source: primary data processing results with SPSS 18.0

Based on table 6 above, it can be seen that in the test the results of fcount are 31.750 > Ftable 2.81 with a significant value of 0.000 which is smaller than 0.05, then Ho is rejected and Ha is accepted. it can be concluded that there is a simultaneous effect of all variables including Auditor Experience, Obedience Pressure and Task Complexity on the dependent variable, namely Audit Judgment.

Thus, the results of this study indicate that Auditor Experience, Obedience Pressure and Task Complexity have a significant effect on the dependent variable, namely Audit Judgment.

**T-Statistic Test (partial)**

To test the second hypothesis, a T test was conducted to determine the significance of the independent variable partially on the dependent variable. From the calculation of the table above, it can be seen that the t count of each independent variable with a value of p = 0.05.

**Table 7**  
**T Test Results**

Variable	t count	t table	Sig-t	Description
Auditor Experience	-0,974	1.678	0,335	No Effect
Obedience Pressure	1,817	1.678	0,076	No Effect
Task Complexity	1,869	1.678	0,068	No Effect

Auditor experience variable has a t count of -0.974 and a significance value of 0.335. T count is -0.974 < t table is 1.678 and sig value is 0.335 < 0.05. The obedience pressure variable has a t count of 1.817 and a significance value of 0.076. T count is 1.817 > t table is 1.678 and sig value is 0.076 > 0.05. The task complexity variable has a t count of 1.869 and a significance value of 0.068. T count is 1.869 > t table is 1.678 and sig value is 0.068 > 0.05, so it can be concluded that the auditor experience, obedience pressure and task complexity have no effect on audit judgment.

From the results of the research that has been done, the authors discuss the effect of auditor experience, obedience pressure, and task complexity on audit judgment as follows:

#### **The Effect of Auditor Experience on Audit Judgment**

Based on table 4.7, the auditor's experience variable has a tcount of -0.974 < ttable 1.678 with a significant value of 0.335 which is greater than 0,

The results of this study are consistent with the research of Rahmawati Hanny Yustrianthe (2012), which says that the auditor's experience does not have an influence on the auditor's experience on the judgment taken by the auditor.

The results of this study indicate that how long the auditor is experienced will not affect the judgment taken.

#### **Effect of Compliance Pressure on Audit Judgment**

Based on table 4.7, the obedience pressure variable has tcount of 1.817 > ttable of 1.678 with a significant value of 0.076 which is greater than 0.05. The results of this study are consistent with the research of Seni Fitriani & Daljono (2012), and Karina dwi Septyarini (2015) which states that obedience pressure has no significant effect on audit judgment,

This shows that the pressure of obedience, namely orders from superiors and the client's desire to deviate from professional standards will tend to refuse these orders.

#### **The Effect of Task Complexity on Audit Judgment**

Based on table 4.7, the task complexity variable has a tcount of 1.869 > ttable 1.678 with a significant value of 0.068 which is greater than 0.05

The results of this study are consistent with the research of Siti Jamilah & Zaenal Fanani (2007), which states that task complexity has no effect on audit judgment, this is also in line with the statement of Yusron Hamdani (2012), that there is no effect of task complexity on audit judgment taken by the auditor.

This is evidenced that for tasks that are not too complex, auditors from structured and unstructured audit firms show commensurate performance.

## **VI. CONCLUSIONS**

This study observes the effect of auditor experience, obedience pressure and task complexity on audit judgment. This study was conducted in Surabaya, East Java Province on auditors who work at Public Accounting Firms, both senior and junior auditors. Based on the results of the analysis, the following conclusions are obtained:

1. Based on the results of research conducted at the Public Accounting Firm (KAP) in Surabaya, it can be concluded that the auditor's experience, obedience pressure and task complexity have no significant effect on audit judgment.
2. Based on the multiple linear regression test, namely the F test results, auditor experience, obedience pressure and task complexity simultaneously have a significant effect on audit judgment, namely F count is greater than F table.



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