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The Influence of Skills, Experience and Gender on Audit Decisions (Empirical Study of Mr RI Representatives in Jambi)

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A R T I C L E I N F O

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A B S T R A C K

This study aims to determine the impact of experience, expertise, and gender on audit judgment (an empirical investigation conducted at BPK RI representatives in Jambi). The study's population consisted of BPK RI Representatives from Jambi Province. The study's sample was a saturated sample, which is a sampling strategy that uses the entire population as a research sample, with 67 respondents and a questionnaire return rate of 61. This study technique makes use of quantitative methods. This study uses primary data from questionnaires given to respondents. The results of the study show that competence has a big influence on audit judgment. This indicates that an auditor's level of knowledge will improve audit judgment and that experience has a significant impact on audit judgment. This proves that the variable of gender has no appreciable effect on the audit judgment; the audit judgment increases with the auditor's experience. audit judgment

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INTRODUCTION

Large national and international companies are part of the modern business world experiencing rapid progress. With the variety of industry types today, competition in the business world is increasing. In addition, demand for financial reports is increasing because financial reports function as a source of information for various parties, both internal (management) and external (investors, creditors, government). The fairness of financial statements is much more important than simply showing large profits

Individual behavior during reviews during the audit process is one of the factors that influence decision-making. Nutrients (2012), several factors, such as socialization, culture, and habits, can cause differences between men and women in roles and behavior. Views about gender, whether male or female, are associated with good or bad things. These gender differences cause different patterns of thinking and decision-making, which have an impact on audit judgment.

In this case, the auditor violated the principle of objectivity by siding with one party in the alleged fraud. In addition, the auditor violated the principles of competence and due care because he was allegedly unable to maintain professional knowledge and skills. In line with this condition, it can be interpreted that regional governments that obtain Unqualified Opinions (WTP) on their regional government financial reports are not necessarily free from criminal acts of corruption within their government.

Apart from that, the phenomenon of audit judgment also occurs in Jambi province, where the indicators used in audit judgment are that the recommendations given can correct the causes of errors/deviations and reduce the level of errors and deviations that occur. However, in reality, findings and irregularities must be minimized every year to reduce the findings and follow-up to recommendations from the BPK RI Representative of Jambi Province. It turns out that the findings resulting from non-compliance with legislation are increasing every year.

Violations of the law were found which resulted in state financial losses to the Jambi provincial government, namely as follows:

Table 1.1 Non-compliance with Jambi provincial government legislation

Years	Loss	Potential Losses	Lack of Acceptance	Administration	Total Findings
2020	60	6	18	29	113
2021	102	25	27	45	199
2022	142	28	28	75	273
Total	304	59	73	149	585

Source: IHPD BPK Perwakilan Jambi (diolah peneliti, 2023)

In Table 1.1 above, it can be seen that, in the last three years, the findings produced in the summary of regional government results have experienced a continuous increase. Where in 2020 the total findings were 113 problems, then in 2021 it increased to 199 problems, and in 2022 there was another increase of 273 problems. This means that the recommendations given by the Jambi Representative BPK to follow up on this problem were not immediately implemented by the Jambi provincial government.

This situation is also strengthened by the results of previous research on the factors that influence audit assessment. One factor that is believed to influence audit judgment is skill. According to Safitri et al. (2022), Auditors' specialized knowledge is important in making audit judgments. An auditor's expertise represents the knowledge and abilities he or she acquires during the audit process. Research conducted by Sihombing & Siagian (2020); and Hidayatunissa et al. (2018), it is known that skills have a significant influence on audit assessment. However, the results of research conducted by Ratag et al., (2021) show the opposite result, namely that skills do not affect audit assessment.

The factor that is thought to have an impact on audit judgment is experience. According to Sunyoto & Christiyanto (2022), experienced auditors tend to be more skeptical than new auditors. Additionally, experienced auditors are more likely to adhere to the profession's code of ethics when making decisions. Research conducted by Sunyoto & Christiyanto (2022) shows that experience has a significant influence on audit assessment. However, the results of research conducted by Usman et al. (2022) shows that experience does not influence audit judgment.

The final factor that is thought to influence audit judgment is gender. How someone sees gender (male or female) is associated with good and bad things. These differences influence the way they think and make decisions, which has an impact on audit judgment. The results of research conducted by Jaspin et al. (2021) show that gender has a significant impact on audit assessment. However, the results of research conducted by Azizah & Pratono (2020) imply that gender does not influence audit assessment.

LITERATURE REVIEW

Agency Theory

According to agency theory, there is a conflict of interest between the people as leaders and the government as agents. Leaders want to know all information, including government actions related to local fund management. This process is carried out by requesting a report from a government agency. Based on the report, the chairman evaluates the government's performance. However, what happens is that the government tends to take actions that look good so that its performance is seen as good. Local government financial reports should be tested to reduce fraud and make them more trustworthy.

Attribution Theory

The concepts behind audit judgment theory originate from behavioral accounting theory, specifically attribution theory. This theory examines how someone explains the reasons why they behave the way they do. This theory also explains how something can influence a person's behavior in carrying out tasks or things that are usually done.

Robbins (2003:177) in Alawiyah & Widajantie (2021) says that according to attribution theory, internal and external factors have an impact on a person's behavior. The combination of internal forces, which come from the auditor himself, and external forces, which come from outside the auditor, influences a person's behavior. Meanwhile, according to (Dayakisni T, 2006) Alawiyah & Widajantie (2021) Attribution is a process carried out to find the reasons why an attitude occurs.

Audit

According to Mulyadi (2002:8), "Audit is a systematic process for collecting and evaluating evidence about economic activities and events. The purpose of an audit is to determine how much the statement conforms to established standards and provide the results to the parties involved. From a public accountant's perspective, an audit is an objective examination of the financial statements of a company or other organization to determine whether the report presents the financial position, results business, and other information as appropriate."

Gender

The term "gender" comes from English and means "sex". According to the definition of Webster's New World Dictionary, "gender" is defined as the perceived differences between men and women based on values and behavior. According to Webster's Studies encyclopedia, "gender" is a cultural concept that creates differences between men and women in aspects of roles, behavior, psychological characteristics, and emotional development. This concept reflects society's perspective on gender differences which involves cultural, social, and psychological factors in the company.

LITERATURE REVIEW

Previous research has relevant topics so researchers can use it as a basis for their research. Previous research topics relevant to this research are described as follows:

Table 2.1 Similarities and differences between research and previous research

No.	Author's Name & Research Title	Equality	Difference
1.	Pengaruh Tekanan Ketaatan, Pengetahuan, dan Pengalaman Auditor Terhadap *Audit Judgment*. (Tampubolon, 2018)	The fact that Auditor Experience is the independent variable (X) and Audit Judgment is the dependent variable (Y) makes this study comparable to earlier research.	The fact that Auditor Experience is the independent variable (X) and Audit Judgment is the dependent variable (Y) makes this study comparable to earlier research.
2.	Pengaruh gender, pengalaman auditor, kompleksitas tugas, keahlian auditor, dan tekanan ketaatan terhadap *audit judgment.* (Hidayatunissa et al., 2018)	The dependent variable (Y), audit judgment, and the independent variables (X), namely gender, auditor experience, and auditor expertise, are where this study and prior studies are similar.	The independent variable (X), which is task complexity and obedience pressure, is where this research differs from earlier studies.
3.	pengaruh pengalaman audit, keahlian audit, tekanan ketaatan, dan kompleksitas tugas terhadap audit judgment auditor (studi pada BPK-RI Perwakilan Provinsi Papua Barat . (Ratag et al., 2021)	According to earlier study, audit experience and expertise are the independent variable (X), while audit judgment is the dependent variable (Y).	The independent variables (X) in earlier research—obedience pressure and task complexity—were different.

4	pengaruh gender, pengalaman audit dan kompleksitas tugas terhadap *audit judgment* . (Sunyoto & Christiyanto, 2022)	In earlier studies, the dependent variable (Y) was audit judgment, while the independent factors (X) were gender and experience.	Previous research differs in two ways: first, it was conducted at a public accounting firm; second, it used a different task complexity variable.
5	pengaruh keahlian auditor dan independensi terhadap *audit judgment.* (Sihombing & Siagian, 2020)	Previous study has shown that the auditor's skill (represented by the independent variable X) and the dependent variable (represented by the dependent variable Y), which is audit judgment, are similar.	The location and the independent variable (X), independence, are where the prior study differs.
6	Pengaruh *gender*, tekanan ketaatan, tekanan anggaran waktu dan pengalaman audit terhadap audit judgment. (Rosadi & Waluyo, 2017)	The location and the independent variable (X), independence, are where the prior study differs.	The BPK Representative of the Special Region of Yogyakarta province served as the research site in earlier studies. Another distinction is seen in the Independent Variable (X), which is the pressure on time budget and obedience.
7.	Pengaruh pengalaman, pengetahuan, dan kompleksitas tugas terhadap audit judgment Usman et al. (2022)	The formula from earlier studies used audit judgment as the dependent variable (Y) and experience as the independent variable (X).	The Regional Inspectorate of Bantaeng Regency served as the research site in earlier studies. Knowledge and task complexity, or Independent Variable (X), were the other two differences.

8.	Pengaruh Pengalaman Auditor, Keahlian Auditor, Independensi, Tekanan Ketaatan, dan Kompleksitas Tugas Terhadap *Audit Judgment*. (Vincent & Osesoga, 2019)	The formula from earlier studies uses the dependent variable (Y), audit judgment, and the independent variables (X), auditor experience and skills.	The Independent variable (X), which employs the variables Independence, Obedience Pressure, and Task Complexity, is different from earlier research.
9.	Pengaruh locus of control, indepedensi, kompleksitas tugas, dan gender terhadap audit judgment. (Azizah & Pratono, 2020)	Gender is the independent variable (X) and audit judgment is the dependent variable (Y) in the equation from earlier study.	Previous study differs in two ways: first, the research location (the public accounting firm in Surabaya), and second, the Independent Variable (X), which includes work complexity, independence, and locus of control.
10.	Pengaruh locus of control, Gender, dan Tekanan Ketaatan terhadap Audit Judgment di Badan Pemeriksa Keuangan Makassar (Jaspin et al., 2021)	The fact that the dependent variable (Y) is audit judgment and the independent variable (X) is gender makes the research comparable to earlier studies.	The location and the Independent variables (X), which are locus of control and obedience pressure, are where this research differs from earlier studies.

Source : Peneliti Terdahulu

FRAMEWORK

The influence of audit expertise on the judgment taken by the auditor

According to Mayangsari (2003), auditors who have a deeper understanding of financial reports will be better equipped to provide logical justifications for any inaccuracies found in them. The 2001 SPAP General Standards state that in order to perform audits, auditors must possess the necessary abilities and knowledge. The goal of this, according to cognitive theory (Winarto, 2011), is to improve auditory knowledge and skills. If auditors acquire certifications and participate in training programs or seminars, it is anticipated that they will become more adept at doing their jobs. This is a result of their increased depth of expertise in the industry they work in.

This is in accordance with research conducted by Fitriani & Daljono (2012) which found that audit quality has an impact on audit decisions.

The influence of audit experience on the judgment taken by the auditor

Auditor skills are related to experience; More experience will make auditors better at performing their duties. The auditor's ability to predict and detect fraud can also be influenced by experience and expertise. Auditors who have experience are generally more careful in selecting relevant information and are able to remember unnecessary errors or mistakes, compared to auditors who are less experienced (Herliansyah & Ilyas, 2006).

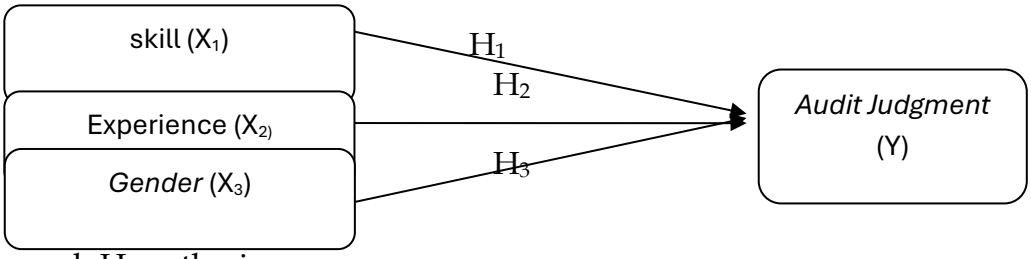
To complete the upcoming task, the auditorr will combine his knowledge and experience. Studies conducted by Abdulmohammadi & Wright (1987), Mayangsari (2003), Herliansyah & Ilyas (2006), and Susetyo (2009), support this argument.

The influence of gender on the judgment taken by auditors

Auditors need precise and sufficient information to make decisions. Considering psychological differences, male and female auditory perception is different. According to Jamilah et al. (2007), In general, men tend not to utilize all available information when processing information. As a result, the decisions made are less comprehensive. Women tend to use more complete and more thorough information than men when processing data. This is consistent with findings from cognitive psychology and marketing literature which show that women process information better and more effectively when faced with the complexity of decision-making tasks. This opinion is supported by research results from Chung & Monroe (2001).

Based on the description above, the researcher formulated a research model which can be described as follows:

Figure 2.1 Framework of Thought



Research Hypothesis

From Figure 2.1, the following hypothesis can be formulated:
H1: Audit expertise influences audit judgment
H2: Experience influences audit judgment
H3: Gender influences audit judgment

METHODOLOGY

Research is divided into two categories based on its type and analysis: descriptive research, which aims to determine the value of each variable—either one or more independent variables—to gain an understanding of how these variables influence one another, and comparative research, which determines whether there are differences between two specific variables in one specific aspect. This study is conducted organically, with data collection devices. This was conducted by the Indonesian Financial Audit Agency (BPK) Representative for the Province of Jambi, with the research object being the BPK RI auditors Representative.

RESULTS AND DISCUSSION

Outer Model Evaluation

An assessment of the measurement model—also referred to as the outer model—is carried out in order to ascertain the validity and reliability of the model. The convergent and discriminant validity of the latent construct's indicators are used to evaluate the validity of the outer model with reflexive indicators, and the reliability test is conducted using Cronbach alpha and the indicator block's composite reliability (Ghozali & Latan, 2015).

Validity Test

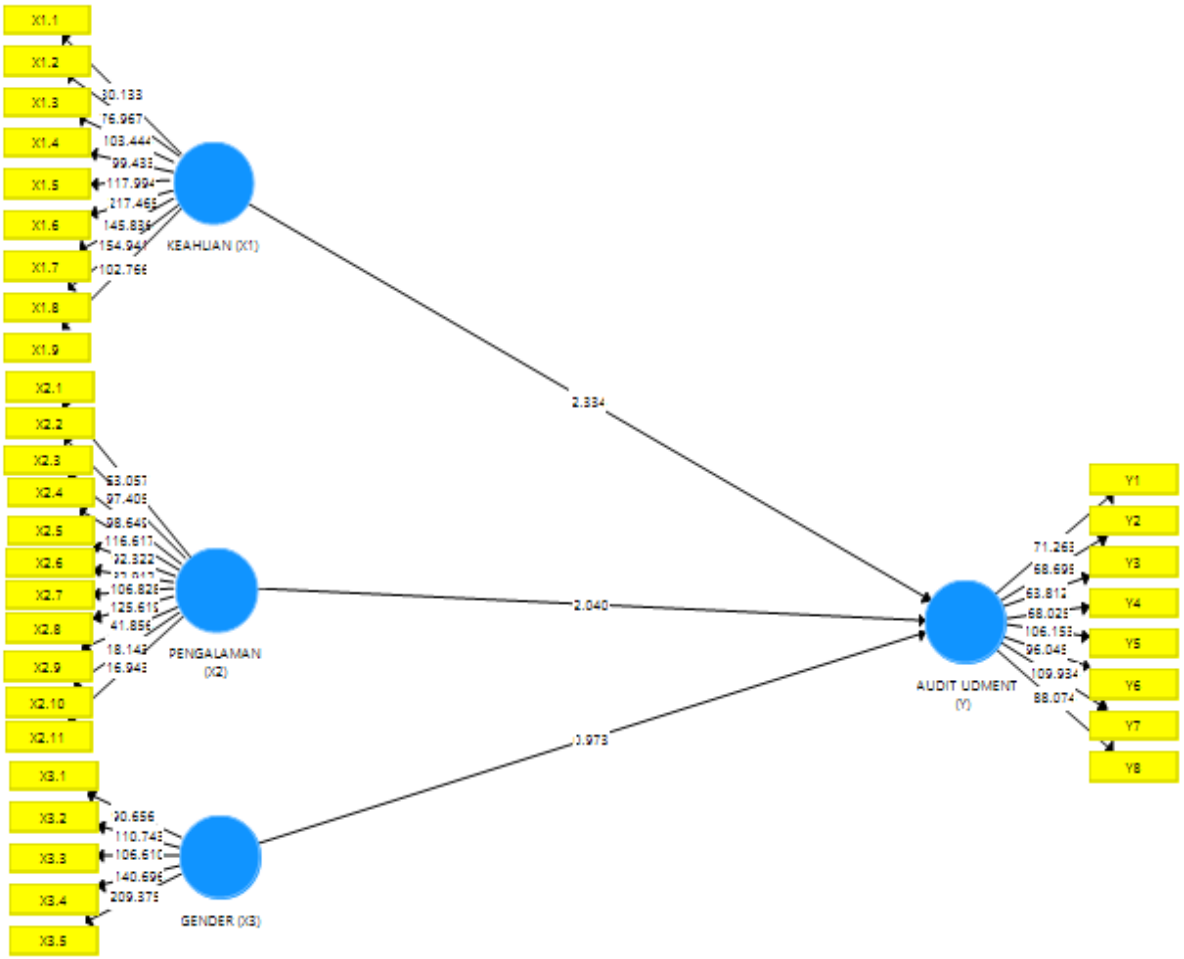
Validity is the degree of correctness between the data on the study object and the data that the researcher may provide. Valid data, in the words of Adriantoro and Supomo (2018), is information that remains constant between what researchers record and what is seen at the research location.

Convergent Validity Testing

figuring out how closely latent variables and constructs are correlated. This pertains to the notion that the manifest factors of a construct need to exert a noteworthy impact upon measurement. Generally speaking, the outer loading

value needs to be higher than 0.7 in order to assess the validity of convergence. The following PLS Algorithm findings show the results of the validity test.

Figure 4.1: PLS Algorithm



The uji outer model, which can be inserted into various tables below, is displayed in Gambar 4.1. The validity convergent atas indicator-indikator results for Keahlian (X1), Pengalaman (X2), Gender (X3), and Audit Judgment (Y) are shown in Table 4.6 below. This value is the result of the PLS Algorithm's external loading.

Table 4.6 : Outer Loading

	Keahlian (X1)	Pengalaman (X2)	Gender (X3)	Audit Judgment (Y)
X1.1	0.898			
X1.2	0.947			
X1.3	0.955			
X1.4	0.957			
X1.5	0.968			
X1.6	0.982			
X1.7	0.977			
X1.8	0.976			
X1.9	0.971			
X2.1		0.974		
X2.2		0,954		
X2.3		0.959		
X2.4		0.968		
X2.5		0.967		
X2.6		0.949		
X2.7		0.966		
X2.8		0.971		
X2.9		0.947		
X2.10		0,936		
X2.11		0,915		
X3.1			0.956	
X3.2			0.956	
X3.3			0.959	
X3.4			0.972	
X3.5			0.981	
Y1				0.943
Y2				0.926
Y3				0.936
Y4				0.933
Y5				0.957
Y6				0.948
Y7				0.952
Y8				0.948

Source: data diolah peneliti

Table 4.6 above lists each indicator from the questionnaire that yields an outer loading greater than 0.7 along with another legitimate indicator in this research that can potentially improve the variables Keahlian (X1), Experience (X2), and Gender (X3), followed by a sound Audit Judgment (Y). Discriminant in Validity Testing for discriminant validity is the next stage. Cross-

loadings are used to evaluate discriminant validity in PLS testing. First, cross-loadings are used to assess an indicator's discriminant validity; Cronbach's Alpha is then employed. Cross-loading values are used in discriminant validity testing, which verifies that each notion of the latent variables is unique from the others. If an indicator's cross-loading value for each variable is more than 0.70, it is deemed to meet discriminant validity. The discriminant's outcomes validity testing are as follows:

Table 4.7 Results of Discriminant Validity Test (Cross Loading)

Hasil Uji *discriminant validity* (*Cross Loading)*

	Keahlian (X1)	Pengalaman (X2)	Gender (X3)	Audit Judgment (Y)
X1.1	0.898	0.865	0.873	0.861
X1.2	0.947	0.938	0.956	0.908
X1.3	0.955	0.946	0.956	0.938
X1.4	0.957	0.945	0.959	0.936
X1.5	0.968	0.949	0.972	0.944
X1.6	0.982	0.987	0.981	0.969
X1.7	0.977	0.970	0.970	0.961
X1.8	0.976	0.966	0.971	0.960
X1.9	0.971	0.945	0.962	0.951
X2.1	0.955	0.974	0.954	0.943
X2.2	0.950	0.954	0.955	0.943
X2.3	0.949	0.959	0.946	0.923
X2.4	0.955	0.968	0.956	0.946
X2.5	0.959	0.9567	0.958	0.958
X2.6	0.955	0.968	0.956	0.946
X2.7	0.935	0.949	0.936	0.947
X2.8	0.961	0.971	0.959	0.946
X2.9	0.944	0.947	0.937	0.936
X2.10	0.899	0.936	0.903	0.884
X2.11	0.950	0.954	0.55	0.943
X3.1	0.947	0.938	0.956	0.908
X3.2	0.955	0.946	0.956	0.938
X3.3	0.957	0.945	0.959	0.936
X3.4	0.968	0.949	0.972	0.944
X3.5	0.982	0.987	0.981	0.969
Y1	0.913	0.904	0.905	0.943
Y2	0.917	0.926	0.920	0.926
Y3	0.924	0.909	0.914	0.936
Y4	0.926	0.935	0.936	0.933

Y5	0.931	0.939	0.930	0.957
Y6	0.930	0.919	0.921	0.948
Y7	0.912	0.899	0.906	0.952
Y8	0.915	0.918	0.909	0.948

Table 4.7 makes clear that all study variable indicators have cross-loading values higher than 0.7. These findings support the notion that the study's indicators had strong discriminant validity in defining the variables for which they were employed. The results of the discriminant validity test show that the variables of expertise (X1), experience (X2), gender (X3), and audit judgment (Y) can all be measured by the research indicators used in this study.

Realibility Test

Testing for reliability is done to evaluate a construct's dependability as well as to demonstrate the instrument's correctness, consistency, and precision in measuring the construct. The instrument's reliability in this study needs to be quite good. Composite reliability and Cronbach's alpha values higher than 0.7 serve as evidence for this (Ghozali and Latan, 2015).

Table 4.8: Results of Reliability Test (Outer Model)

	Cronbach's Alpha	Reliabilitas Komposit	Keterangan
Skill(X1)	0.989	0.990	Reliabel
Experience (X2)	0.990	0.991	Reliabel
Gender (X3)	0.981	0.982	Reliabel
Audit Judgment (Y)	0.982	0.982	Reliabel

Source: Data Diolah Peneliti

The values of all variables can be regarded as reliable since they have composite reliability and Cronbach alpha values more than 0.70, according to Table 4.8's results for the tests of composite reliability and Cronbach alpha. Thus, it may be concluded that all factors are trustworthy and dependable, and that the finest study can be conducted using research data.

Inner Model Evaluation

Predicting the link between latent variables is the goal of structural model evaluation, also known as inner model evaluation. In order to acquire stability of the estimates, resampling techniques like bootstrapping are used to obtain the R-Square value for the endogenous latent construct, which is used to evaluate the inner model in terms of the percentage of variance explained (Ghozali & Latan, 2015).

The inner model is assessed using the bootstrapping test, which produces R-Square, Q-Square coefficient of determination, and hypothesis testing. The outcomes of the inner model evaluation are explained in the following. SEM-PLS analysis uses the coefficient of determination (R2), or SmartPLS.3.2.9, to test the structural model. This lets you assess how effectively the dependent variable's variance is motivated by the model. Per Hair and colleagues (2020),

1. R Square

When evaluating the model using PLS, begin by examining the R-Square for every latent dependent variable (Hair et al., 2020). The outcome of R-square estimation using SmartPLS 3 is shown in Table 4.5.

Table 4.9: R-Square Value

Variable	**R Square**	***Adjusted R Square***
Audit Judgment (Y)	0.959	0.957

Source : Data diolah peneliti

When evaluating the model using PLS, begin by examining the R-Square for every latent dependent variable (Hair et al., 2020). The outcome of R-square estimation using SmartPLS 3 is shown in Table 4.5.

2. Q Square

A model is considered to have relevant predictive value if the Q square value is greater than 0 (> 0). The predictive-relevance value is obtained using the following formula.

Table 4.9: Q-Square Value

Variabel	SSO	SSE	Q^2 (=1- SSE/SS0)
AUDIT UDMENT (Y)	488.000	76.317	0.844

Source : Data diolah peneliti

The result of the Q square calculation in this research is 0.844> 0, meaning that the model in this research is considered predictive or relevant.

Hypothesis Testing

P-values of the path coefficient are compared at a significance threshold of α = 0.05 to test and assess the inner model and make hypotheses about the effects of exogenous variables on endogenous variables. The test is deemed highly significant when either 1.96 is used as the t table value or the p-value is less than or equal to 0.05 (p-value ≤ 0.05). The following criteria determine whether the hypothesis is accepted or rejected: the hypothesis is accepted if the t-statistic is higher than the t-count, and it is rejected if it is lower than the t-count. The importance of the calculated parameters provides important information about the relationship between the research variables. The hypothesis is tested using the value discovered in as a basis. the output result of inner weight. Table 4.10 provides the expected results for evaluating the structural model about direct impacts.

Table 4.10: Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (| O/STDEV |)	P Values

Expertise(X1) -> Audit Judgment (Y)	0.884	0.919	0.381	2.318	0.021
Experience(X2) -> Audit Judgment (Y)	0.463	0.494	0.211	2.191	0.029
Gender (X3) -> Audit Judgment (Y)	-0.365	-0.430	0.369	0.988	0.323

1. Test the hypothesis of the influence of expertise on audit judgment (H1)

Statistical hypothesis:

H0: Expertise has no effect on Audit Judgment

Ha: Expertise influences Audit Judgment

The t-statistic value of Expertise on Audit Judgment is 2.318> t-table 1.96 and the P Value is 0.021, smaller than 0.05, with a path coefficient value of 0.884 so that H0 is rejected and Ha is accepted. This means that expertise influences audit judgment (H1 Accepted).

2. Test the Hypothesis on the Effect of Experience on Audit Judgment (H2)

Statistical hypothesis:

H0: Experience has no effect on Audit Judgment

Ha: Experience influences Audit Judgment

The t-statistic value of Experience on Audit Judgment is 2.191> t-table 1.96 and the P Values are 0.029, smaller than 0.05, with a path coefficient value of 0.463 so that H0 is rejected and Ha is accepted. This means that experience influences audit judgment (H2 Accepted).

3. Test the Hypothesis of the Effect of Gender on Audit Judgment (H3)

Statistical hypothesis:

H0: Gender has no effect on Audit Judgment

Ha: Gender influences Audit Judgment

The Gender t-statistic value for Audit Judgment is 0.988 < t-table 1.96 and the P Value is 0.323 which is greater than 0.05, with a path coefficient value of -0.365 so that H0 is accepted and Ha is rejected. This means that gender has no effect on audit judgment (H3 Rejected).

DISCUSSION

The Influence of Expertise on Audit Judgment

The t-statistic value of expertise on audit judgment is 2.318 > t-table 1.96 and the P value is 0.021, which is smaller than 0.05, indicating that H0 is rejected and Ha is accepted based on the research results employing hypothesis testing for the expertise variable. Ha's acceptance signals the acceptance of hypothesis one (H1) and the idea that audit judgment is influenced by the skill variable. The research's findings validate the idea of agency—which holds that society and the government have a conflict of interest—and support the hypothesis put out in the study. This theory also supports attribution theory, which is relevant to elements influencing the decision-making process. These elements include internal auditors like proficiency. Making the proper audit choices is typically easier for auditors with extensive expertise. On the other hand, outside variables that could influence decision-making include gender disparities and compliance demands from supervisors or clients of auditors. The ability of the auditor to make decisions will be influenced by the individual's disposition or personality (Alawiyah & Widajantie, 2021).

This implies that auditors will be better equipped to rationally explain inaccuracies in financial reports if they have a deeper understanding of financial reports. The 2001 SPAP General Standards state that in order to perform audits, auditors must possess the necessary abilities and knowledge. They can do this by taking initiative to explore deeper understanding in audit practice and by engaging in active learning, which entails growing aspects of individual knowledge and aptitude. Therefore, the secret to an auditor's effectiveness in performing their tasks is a proactive approach to learning and initiative in gaining information and skills. The goal of this, according to cognitive theory (Winarto, 2011), is to improve auditory knowledge and skills. Research by Sihombing & Siagian (2020) and Hidayatunissa et al. (2018) also found that competence is consistent with this study. e affects the audit judgment. This, however, differs from a study by Ratag et al. (2021) where the findings indicated that audit judgment was unaffected by competence.

The Influence of Experience on Audit Judgment

The t-statistic value of Expertise on Audit Judgment is 2.191 > t-table 1.96 and the P Values are 0.029, smaller than 0.05, indicating that Ha is accepted and H0 is rejected based on the research results employing hypothesis testing for the

experience variable. When Ha is accepted, hypothesis two (H2) is also accepted, indicating that audit judgment is influenced by the experience variable. The research's findings validate the idea of agency—which holds that society and the government have a conflict of interest—and support the hypothesis put out in the study. This hypothesis also supports the consistency of attribution theory, which is related to the aspects that internal auditors like experience have an impact on when making decisions. Auditors with a making the proper audit decisions tends to be easier for those with a lot of experience. On the other hand, outside variables that could influence decision-making include gender disparities and compliance demands from supervisors or clients of auditors. The ability of the auditor to make decisions will be influenced by the individual's disposition or personality (Alawiyah & Widajantie, 2021).

An abundance of experience will help auditors perform their jobs more effectively. Experience and knowledge can also have an impact on an auditor's capacity to anticipate and identify fraud. Compared to auditors with less experience, experienced auditors are typically more meticulous in choosing pertinent material and are able to recall needless errors or mistakes (Herliansyah & Ilyas, 2006). Sunyoto & Christiyanto (2022) claim that seasoned auditors are typically more doubtful than inexperienced auditors. Furthermore, when making decisions, seasoned auditors are more likely to follow the code of ethics established by their profession. This study supports that of Sunyoto & Christiyanto (2022), who found that experience significantly affects audit assessment. However, Usman et al.'s research findings from 2022 indicate that experience does not influence audit judgment.

The Influence of Gender on Audit Judgment

The gender t-statistic value for audit judgment is 0.988> t-table 1.96 and the P value is 0.323, greater than 0.05, indicating that H0 is accepted and Ha is rejected based on the findings of study employing hypothesis testing for the gender variable. Due to Ha's rejection, hypothesis three (H3) is no longer valid, indicating that judgment is unaffected by gender.
The research's findings validate the idea of agency—which holds that society and the government have a conflict of interest—and support the hypothesis put out in the study. This conjecture additionally validates the coherence with attribution theory, which pertains to variables impacting the decision-making procedure, originating from both internal and external auditors. Gender disparities are examples of external causes that can from clients or the supervisors of auditors, may also be relevant. when making decisions. Widajantie & Alawiyah, 2021).

Due to psychological differences, men and women perceive sound differently. Jamilah et al. (2007) state that when processing information, men generally do not make use of all the information that is available to them.

Consequently, the conclusions reached are not as thorough. When processing data, women typically employ more comprehensive and complete information than males do. Compared to males, they are faster at recalling new information and possess superior moral judgment. This is in line with research from the fields of cognitive psychology and marketing, which demonstrates that when it comes to complicated decision-making tasks, women process information more efficiently and effectively. According to the findings of Jaspin et al.'s research from 2021, gender significantly affects audit assessment. Nonetheless, the findings of Azizah & Pratono's research (2020) suggest that the audit assessment is unaffected by gender.

CONCLUSION

The following conclusions can be drawn from the analysis of "The Influence of Skills, Experience, and Gender on Audit Judgment (Empirical Study of BPK RI Representatives in Jambi.)":

1. The audit judgment is significantly impacted by the expertise variable. This demonstrates that the audit judgment increases with the auditor's level of competence.

2. The audit judgment is significantly impacted by the experience variable. This demonstrates that an auditor's audit judgment increases with experience.

3. The audit judgment is not significantly impacted by the gender variable.

RECOMMENDATIONS

Beginning with the study's findings, the researcher attempted to offer feedback or concerns in the form of the following recommendations:

1. For BPK RI Jambi Representatives to participate in training to broaden their knowledge.

2. In order to enhance respondents' concern and seriousness in responding to all questions, future researchers should supplement the survey approach with interviews. They should also include additional independent variables that may have an impact on audit judgment.

Research Limitations

There are some restrictions and flaws in this study. It is hoped that some of these restrictions, which include the following, can be removed in further studies:

1. Since questionnaires are the only source of research data, it is not feasible to gather respondents' responses on a flexible basis.

2. Because there were only a few samples included in this study, extrapolating the findings to the entire BPK is difficult.

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