Research Article

The Effect of Gender Differences, Locus of Control, and Seniority Auditor on Audit Judgment: Empirical Studies in East Jakarta Public Accounting Firms

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Received: 07-06-2023; Accepted: 10-07-2023;

Abstract
This study aims to examine the effect of Gender, Locus of Control, and Senior Auditor on Audit Judgment. The sample in this study were auditors who worked at the East Jakarta Regional Public Accounting Firm. This research is quantitative. This study used a questionnaire given or distributed directly by researchers to auditors who work in several East Jakarta KAPs by visiting the office. Data were analyzed using multiple regression. The results of this study indicate that 1) Gender has no effect on audit judgment, 2) Locus of Control has a positive influence on audit judgment, 3) Seniority Auditor has a positive influence on audit judgment, and 4) Gender, Locus of Control, and Seniority Auditor simultaneously affects the audit assessment. This research implies that it can be used as development materials and knowledge in accounting, especially in auditing, especially in the field of audit interest judgment. For the development of science, it is better to review an auditor's performance in making an audit judgment to identify new factors as possible influences on audit judgment.

Keywords: Gender, Locus of Control, Senioritas Auditor, Audit Judgment

JEL Classification: J16, M42


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1. Introduction
The development of an increasingly rapid era in business makes competition very tight between business people. Every company does various ways to increase its income to maintain competitiveness with other business actors. Therefore, the company will do everything possible to increase its revenue by increasing sales, improving production quality, and expanding its market share. This situation is done to survive in competition with other business actors. With this business development, shareholders compete to invest their capital shares in Indonesia. In assessing the performance and accountability of the company manager to the owner, as well as as a basis for decision-making, the company's management must make financial statements. In order for the financial statements that are made to be presented and trusted for decision-making, it is necessary to have the services of a third party or an auditor whose function is to examine whether the financial statements presented by the company management are reasonable or free from material error (Kotler, 2005).
Accountants are professionals in the accounting field responsible to the public and the private sector. An accountant is responsible for auditing financial statements in accordance with government regulations and the relevant authorities. An accountant will provide an opinion on the results of the financial statements to correct whether the financial statements are presented correctly in accordance with universally accepted accounting principles. At the end of each accounting period, management should make financial statements as a form of accountability for its business activities. This financial report published by management is expected to provide an overview of management's performance in managing the company (Setiadi, 2019).

Many cases occur due to the auditor's failure to make judgments, and in this case, involved a Public Accountant. In the case of SNP Finance, there was falsified data and manipulation of the financial statements by SNP Finance management by creating fictitious receivables through fake sales. The receivables are used as collateral to the creditors for later. When the receivables are collected, the money can be used to pay debts to creditors, supported by fake documents containing Customer Columbia data provided by SNP Finance. In this case, the Financial Services Authority (OJK) officially gave administrative sanctions in the form of cancellation of registration to the Public Auditor (AP) Marlinna, Public Auditor (AP) Merliyana Syamsul, and the Public Accounting Firm (KAP) Satrio, Bing, Eny, and Rekan which is one of the KAPs, under Deloitte Indonesia. The Deloitte Public Accountant who audited SNP Finance's financial statements failed to detect and instead provided an unqualified opinion in SNP Finance's financial statements.

The first factor that affects the implementation of the Audit Judgment is gender. Gender comes from the Latin word "genus." The characteristics and behavior of men and women are socially and culturally shaped. Some people think that the word gender comes from English, which means "gender." However, the word Gender undergoes a change or development of meaning. The meaning of word gender still refers to the differences between men and women and their functions or to the treatment from generation to generation by the general public. Gender is one of the individual-level factors that also influence Audit Judgment, and the task's complexity and ethics are considered different. Women generally have higher moral values than men. This may be because women can better distinguish and integrate important decisions than men, who have yet to analyze the essence of decisions relatively.

Locus of Control is also one factor affecting the Audit Judgment. Locus of Control, according to is the perspective of a person who determines his success or failure in carrying out an activity. Auditors can cope with pressure or stress at work, but when he has good management, an auditor can make the right decisions or judgments. Locus of control means personal control over your work and your belief in your success. The place of control consists of the place of internal control and the place of external control (Budiantoro, Lapae, et al., 2022).

An auditor with a sense of internal control will do best if they believe their efforts will produce results so that the level of results is also high. The place of external control is different from the place of internal control because the place of external control has a lower value than internal control. From Locus Of Control to internal and external control, the place of control allows influencing the auditor to be able to commit fraud or not, and this can influence the audit decisions made (Budiantoro et al., 2022).

The last factor that affects Audit Judgment is Auditor Seniority. Calm in thinking and considering something before making a decision is usually done by experienced or, in this case, the seniority of the auditor. The longer he works, the more experience the auditor will have, and the scope of problems he has faced or experienced is also increasing. Seniority is a preference for a position where someone is more experienced in the field they are engaged.

2. Literature Review and Hypothesis

Attribution Theory

According to Robbins (2012), attribution theory is a person's behavior that external or internal factors can cause. The purpose of the internal factor is the first reason why it is in the individual's
self-control, then the external factor is a collection of several factors that occur in the individual's external environment, such as being forced to do something that the person does not want just because he has to follow the surrounding environment.

Audit Theory
In Halim (2018), the well-known definition of auditing is the definition derived from ASOBAC (A Statement of Basic Auditing Concepts), which defines auditing as: "a systematic process of collecting and evaluating evidence objectively regarding assertions about various Economic actions and events to determine the degree of correspondence between those assertions and predetermined criteria and communicate the results to interested users.

Gender Difference
Gender comes from the Latin "genus," which means Type or Type. Gender is the traits and attitudes that exist in men and women that are made socially and culturally. Although some suspect that the term gender comes from English, meaning "gender." However, in subsequent developments, the term gender underwent an expansion or change in meaning, which essentially still refers to the differences between men and women in terms of their use or the treatment given by the general public for generations.

Men usually use only some of the available information to process information, and usually, men, when making decisions, are simple. Meanwhile, when processing information, women are very accurate and critical of the information obtained and must have complete information. Women also usually have a strong memory of new information and have higher judgments than men. This is reinforced by the cognitive and marketing psychology literature findings that women process information more effectively and efficiently.

H1: Gender Affects Audit Judgment

Locus of Control
Locus of Control is a person's way of thinking about things that make a person successful or not in achieving his goals. The auditor can produce good judgment if he has a locus of control because, with it, the auditor can overcome stress at work. Locus of control is the extent to which a person is directly responsible for what has happened to him. Locus of control can be divided into two areas of internal and external locus of control, different things affecting a judgment. Auditors with an internal locus of control usually have a greater sense of responsibility, and the auditor is also able to control themselves and is not easily afraid to make a judgment, so it is rarely possible to make mistakes and get pressure from outsiders. Therefore, the higher the internal locus of control an auditor possesses, the more good and appropriate judgment will be produced. Unlike the internal locus of control, an auditor with a high external locus of control will have a low ability to control himself. Usually, the auditor will be easily influenced by the things around him. This statement usually can also make him easily stressed or frustrated at work and easily worried, and it can make judgments that are produced that are not good and appropriate or accurate.

H2: Locus of control affects audit judgment.

Seniority Auditor
Defines Seniority Auditor as follows "Seniority auditor can show how long the work period of an independent auditor is, as well as describe a description of the knowledge and experience of the auditor." Seniority Auditor is symbolized by someone with long experience in the audit field, which makes an auditor have a great influence in making judgments (Budiantoro et al., 2022). The longer an auditor is active in the audit, the better the judgment will be because the senior auditor already has much experience in dealing with various problems in the audit process, and that usually prevents the client from interfering or influencing the auditor so that the report produced is more independent. This argument has also been studied. The more senior an auditor is, the more influence given in audit judgment will be very wise.

H3: Auditor Seniority has an effect on Audit Judgment
3. Data and Method
3.1. Research Strategy
The research method that will be used in this study is a quantitative research method. Quantitative methods are survey and experimental methods. This survey method uses quantitative methods because the survey data collected are in the form of numbers and the analysis uses statistics (Sugiyono, 2018; Santosa & Hidayat, 2014). The population that will be taken in this study are auditors who work at the Public Accounting Firm in East Jakarta as respondents. This study will distribute questionnaires to respondents in East Jakarta KAP. The data that has been collected will later be managed using the SPSS (Statistics Package for the social science) program. This research uses the comparative causal relationship type; this study will connect the two dependent variables, which the independent variable will influence. The independent variables consist of Gender Difference, Locus of Control, and Seniority to Audit Judgment.

3.2. Data and Collection Method
Primary data sources are data sources that directly provide data to data collectors (Sugiyono, 2018). Primary data is data obtained and collected by conducting research on an object of research by distributing questionnaires to several respondents through several questions that the researchers have prepared and determined in order to obtain data related to the problems taken in this study and manage the data further. In this survey, researchers used one of the survey methods, a questionnaire distributed to KAP auditors, to collect data.

4. Results
Descriptive statistics
Statistics provide an overview of each study's dependent and independent variables. The data described in the study are the number of samples, the average, maximum, minimum, and standard deviation values.

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>64</td>
<td>12</td>
<td>25</td>
<td>17.45</td>
<td>2.660</td>
</tr>
<tr>
<td>Locus of Control</td>
<td>64</td>
<td>32</td>
<td>50</td>
<td>41.69</td>
<td>4.751</td>
</tr>
<tr>
<td>Seniority Auditor</td>
<td>64</td>
<td>33</td>
<td>50</td>
<td>42.31</td>
<td>4.238</td>
</tr>
<tr>
<td>Audit Judgment</td>
<td>64</td>
<td>26</td>
<td>45</td>
<td>36.75</td>
<td>5.121</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>64</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

Data Quality Test
Reliability
A reliability test is used to measure a questionnaire, an indicator of a variable. A variable is reliable or reliable if the respondent's answer to a question is consistent. Ghozali (2018) states that a variable can be reliable if Cronbach Alpha > 0.60.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach Alpha</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>0.605</td>
<td>Reliable</td>
</tr>
<tr>
<td>Locus of Control</td>
<td>0.755</td>
<td>Reliable</td>
</tr>
<tr>
<td>Seniority Auditor</td>
<td>0.751</td>
<td>Reliable</td>
</tr>
<tr>
<td>Audit Judgment</td>
<td>0.795</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

Based on Table 2, the results show that the reliability of consistency between items or the Cronbach alpha value on the Gender variable is 0.605, Locus of Control is 0.755, Seniority Auditor is 0.751, and audit judgment is 0.795. Based on these results, all variables can be said
to be reliable because they have a Cronbach alpha value > 0.06. This result shows that the question items used as research can produce consistent data, which means that if the questions are asked again, they will get answers that tend to be the same as the previous answers.

**Classic Assumption Test**

**Normality**

This normality test will usually be carried out as a prerequisite for analyzing data. Good and proper data to prove these research models are usually data with a normal distribution (Sugiyono, 2018). The data can be normal if the value is significantly greater than 0.05. On the other hand, if the significant value is less than 0.05 (Ghozali, 2018).

Based on the graphic image above, in the normal P-Plot graph above, it can be said or concluded that the P-Plot normality graph provides a distribution pattern that is close to normal because the points spread around the diagonal line of the graph and the points spread according to the direction the diagonal line, it can be said that this regression model has met the assumption of normality.

**Multicollinearity**

The multicollinearity test can usually be used to test whether, in the regression model, there is a correlation between the independent variables. Then the results of the multicollinearity test can be seen based on the Tolerance and Variance Inflation Factor (VIF) values.

<table>
<thead>
<tr>
<th>Model</th>
<th>Collinearity Statistics</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td>0.996</td>
<td>1.004</td>
</tr>
<tr>
<td>Locus of Control</td>
<td></td>
<td>0.563</td>
<td>1.777</td>
</tr>
<tr>
<td>Seniority Auditor</td>
<td></td>
<td>0.561</td>
<td>1.783</td>
</tr>
</tbody>
</table>

Based on the results of Table 3, it can be seen that each variable has a tolerance value of more than 0.10 and a VIF value of less than 10. The regression model in this study is free from multicollinearity.
**Heteroscedasticity**  
According to Ghozali (2018), a good regression model is homoscedasticity, and to know the presence or absence of heteroscedasticity, it can be seen by conducting a plot graph test, park test, geyser test, and white test. In this study, the heteroscedasticity test was seen from the following scatterplot pattern:

![Scatterplot](image)

Based on the graphic image above, in the normal P-Plot graph above, it can be said or concluded that the P-Plot normality graph provides a distribution pattern that is close to normal because the points spread around the diagonal line of the graph and the points spread according to the direction the diagonal line, it can be said that this regression model has met the assumption of normality.

**Hypothesis**  
**Multiple Linear Analysis**  
The technique of multiple regression analysis is used to determine the amount of change in the dependent variable or the dependent variable caused by changes in the independent variable or independent variable.

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Std. Error</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>-10.444</td>
<td>4.821</td>
</tr>
<tr>
<td>Gender</td>
<td>.229</td>
<td>.144</td>
</tr>
<tr>
<td>Locus of Control</td>
<td>.358</td>
<td>.107</td>
</tr>
<tr>
<td>Seniority Auditor</td>
<td>.668</td>
<td>.121</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

From the results of the multiple linear regression analysis in Table 4.13 above, an equation can be made with the following model:

\[
AJ = -10.444 + 0.229G + 0.358LOC + 0.668SA + e
\]  

(1)

From the above equation, the interpretation is as follows:

1. The gender variable has a positive value of 0.229. The positive value on the skepticism variable illustrates that if gender increases the value of 1 with the assumption that the other independent variables remain, it will increase audit judgment by 0.229.
2. The Locus of Control variable has a positive value of 0.358. The positive value on the Locus of Control variable illustrates that if the Locus of Control increases the value of 1 with the assumption that the other independent variables are fixed, it will increase audit judgment by 0.358.

3. The Seniority Auditor variable has a positive value of 0.668. The positive value on the Locus of Control variable illustrates that if the Seniority Auditor increases the value of 1 with the assumption that the other independent variables are fixed, it will increase audit judgment by 0.668.

**Coefficient of Determination (R2)**

The coefficient of determination test was conducted to determine how strong the regression model in this study was for the independent variable or independent variable in explaining or describing the dependent or dependent variable.

<table>
<thead>
<tr>
<th>Model Summary</th>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>.815&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.665</td>
<td>.648</td>
<td>3.039</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

Based on Table 5, it is known that the coefficient of determination on the Adjusted R Square value is 0.648 or 64.8%, indicating that the Audit Judgment variable (AJ) is explained by the variables Gender (G), Locus Of Control (LOC), and Seniority Auditor (SA) of 64.8%, and the remaining 0.352 or 35.2% is the contribution of other independent variables not included in this study.

**T Test**

The statistical t-test was conducted to determine whether or not each independent or independent variable had an influence on the dependent or dependent variable, which was tested at a significant 0.05.

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1  (Constant)</td>
<td></td>
<td>-10.444</td>
<td>4.821</td>
<td>-2.166</td>
<td>.034</td>
</tr>
<tr>
<td>Gender</td>
<td></td>
<td>.229</td>
<td>.144</td>
<td>.119</td>
<td>1.590</td>
</tr>
<tr>
<td>Locus of Control</td>
<td>.358</td>
<td>.107</td>
<td>.322</td>
<td>3.333</td>
<td>.001</td>
</tr>
<tr>
<td>Seniority Auditor</td>
<td>.668</td>
<td>.121</td>
<td>.553</td>
<td>5.539</td>
<td>.000</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

Based on Table 6, it can be seen that the gender variable does not affect audit judgment. In contrast, the Locus of Control and Seniority Auditor variables affect audit judgment. The following are the results of the explanation and description of the influence between variables.

**Test F**

The f statistic test was conducted to determine whether the independent or independent variables simultaneously or stimulants affected the dependent variable or the dependent variable.
Table 7 Statistical Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>MeanSquare</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>1098.039</td>
<td>3</td>
<td>366.013</td>
<td>39.643</td>
<td>.000b</td>
</tr>
<tr>
<td>Residual</td>
<td>553.961</td>
<td>60</td>
<td>9.233</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1652.000</td>
<td>63</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data Processed, 2022

Based on table 7 shows that the value of the f statistic test is 0.000, which means it is smaller than 0.05 or 5%, and the value of count> table is 39.643>, so this regression model is feasible to use. It can be concluded that Gender, Locus of Control, and Seniority Auditor simultaneously or simultaneously have a significant effect on audit judgment.

5. Discussion

The Effect of Gender on Audit Judgment
Based on the hypothesis test done by the author in this study, gender does not affect audit judgment. This result can prove that gender does not affect the quality of an auditor's judgment on the opinion given to the company's financial statements. Gender differences in a public accounting firm do not affect any work carrying out their auditor's duties. Based on the test above, H1 is rejected, meaning gender does not affect audit judgment. The results of this study are different or not in line with previous research conducted by (Ainayah et al., 2017). In previous research, the hypothesis results stated that gender positively affected audit judgment. So in this study, based on the tests carried out, it can be concluded that the gender differences owned by the auditors do not affect making audit judgments.

The Effect of Locus of Control on Audit Judgment
Based on the hypothesis test that has been done by the author in this study, the Locus of Control has an influence on audit judgment. This finding proves that auditors with a high locus of control usually give wise and appropriate opinions in determining judgment. Based on the test above, H2 is accepted, which means Locus of Control has a positive and significant effect on audit judgment. This study's results align with previous studies conducted by (Azizah, 2019). In previous studies, the results stated that locus of control had a significant effect partially or simultaneously. So in this study, based on the hypothesis test that has been done, locus of control can influence the auditor in conducting audit judgment.

Effect of Seniority Auditor on Audit Judgment
Based on the hypothesis test done by the author in this study, seniority influences audit judgment. An auditor who is senior or who already has long working experience in his field is usually more respected, and the decisions given are more listened to because of the many experiences that the auditor has. This result is also supported by previous research conducted by (Suputra & Jati, 2020). In previous research, the test results stated that Seniority Auditor influenced audit judgment. Based test above, H3 is accepted, which means Seniority Auditor affects audit judgment.

6. Conclusion
Based on the results of the data analysis and discussion above, the following conclusions can be drawn: 1) Gender has no effect on audit judgment. This result can prove that gender does not affect the quality of the auditor's assessment of the opinion given on the company's financial statements. Gender differences that exist in a public accounting firm do not affect any work in carrying out their duties as an auditor. 2) Locus of Control affects audit judgment. This finding can prove that individual behavior or attitude is a person's personal picture that will encourage someone to make decisions based on that opinion. This result happens because auditors with an
internal locus of control will be more responsible for what they do, while auditors with an external locus of control are usually more easily influenced by the surrounding environment, so that these factors can affect company performance. Consideration was given by the auditor later. 3) Seniority Auditor influences audit judgment. This finding can prove that senior auditors are more respected in giving opinions, which makes the client unable to influence the opinion given by the auditor in providing audit policies so that the assessment given by the auditor is usually more independent.

The implication of this research is that it can be used as development materials and knowledge in the field of accounting especially relating to auditing, especially in the field of audit interest judgment. For the development of science, it is better to review an auditor's performance in making an audit judgment to identify new factors as possible influences on audit judgment.

Recommendation
Based on the research results and conclusions that have been discussed previously, it is hoped that in the future, researchers will be able to be useful for further researchers, and the authors propose suggestions that may be useful for future researchers and become input for similar researchers, as follows:

1. The scope of respondents used in this study is still small and only focuses on auditors who work in Public Accounting Firms (KAP) in the East Jakarta area, so the results of this study can only be used as public analysis for the East Jakarta area. Therefore, future researchers are expected to be able to expand their research population again so that their research results can be generalized to all auditors in Indonesia.

2. When distributing questionnaires for this study, pay more attention to the time of distributing questionnaires so that auditors working at Public Accounting Firms (KAP) can be willing to be asked to participate in filling out questionnaires, which can be filled out carefully by auditors.

3. For Further researchers, it is expected to add other personal variables that can influence the auditor in giving an opinion or judgment.

References


targets, nature of industry, change of directors and CEO politicians on fraudulent financial statements. *SIMAK: Jurnal Sistem Informasi, Manajemen, Dan Akuntansi, 20*(1), 131–149. https://doi.org/10.35129/simak.v20i01.285


