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# Auditor Professionalism and Audit Judgment: The Moderating Role of Compliance Pressure

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ABSTRACT

Audit judgment plays a critical role in ensuring the credibility of financial reporting and maintaining public trust in the auditing profession. Although auditor professionalism has frequently been identified as an important determinant of audit judgment, previous studies have reported inconsistent findings regarding its effectiveness, while the moderating role of compliance pressure remains insufficiently explored. This study aims to examine the effect of auditor professionalism on audit judgment and to investigate whether compliance pressure moderates this relationship. A quantitative survey was conducted involving 64 auditors working in Public Accounting Firms, and the data were analyzed using Moderated Regression Analysis (MRA). The results indicate that auditor professionalism has no significant effect on audit judgment (β = 0.086; t = 0.767; p = 0.446). Furthermore, compliance pressure does not significantly moderate the relationship between auditor professionalism and audit judgment (interaction β = −0.027; t = −0.845; p = 0.401). These findings suggest that audit judgment is likely influenced by factors beyond professionalism alone, such as organizational environment, audit culture, and other contextual conditions. The study contributes to the audit judgment literature by providing empirical evidence that challenges the assumption that professionalism directly enhances audit judgment under compliance pressure. Practically, the findings highlight the importance for public accounting firms and professional bodies to strengthen organizational support, ethical culture, and professional development programs alongside technical competency to improve audit quality.

## 1. Introduction

Providing accurate and reliable information for decision-making is an accounting service that is highly sought after by stakeholders. To achieve this, stakeholders utilize one accounting service, namely audit services from public accountants, as independent parties to audit financial statements and produce audit reports (Sumartono, 2022).

An independent auditor is a profession for public accountants focused on auditing. Auditing is based on logical principles that require critical thinking, in-depth analysis, and evidence-based decision-making to assess whether financial statements are fairly presented in accordance with applicable standards. Therefore, the audit process is not merely a mechanical activity that simply follows rules, but rather relies heavily on the auditor's professional judgment (Sabilillah et al., 2024).

Audit judgment is the auditor's way of thinking and understanding how to respond to situations, concepts, and elements that form

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facts and integrate them into evidence. Furthermore, audit judgment also serves as the basis for auditors in preparing audit reports on the financial statements of a client's business (Setyawan et al., 2023).

However, in recent decades, not all public accountants have been able to perform their duties satisfactorily. Several public accountants in Indonesia have been accused of making errors during the audit process, particularly in determining both technical and non-technical judgments, resulting in the audit process being deemed a failure and resulting in losses for many parties. This raises the issue of inaccurate audit judgment, which results in audit failure and losses for various parties.

Several scandals concerning the phenomenon of public accountants' failure to audit financial reports resulting in sanctions have occurred in Indonesia in the past few years. One of them is the scandal of the failed financial audit of PT Sunprima Nusantara Pembiayaan Finance (SNP Finance), which caused SNP Finance to default on credit payments and resulted in the suspension of its business license by the Financial Services Authority (OJK) in 2018 in accordance with Financial Services Authority Regulation (POJK) Number 29 Concerning the Implementation of Financing Company Businesses. Deloitte Indonesia, represented by the Public Accounting Firm (KAP) Satrio Bing Eny & Rekan (SBE), assigned public accountants Marlianna and Merliyana Syamsul to audit SNP Finance's annual financial statements and the results provided an unqualified opinion. At that time, SNP Finance issued Medium Term Notes (MTN) to address credit issues by using the 2017 and 2018 financial statements as a reference for the classification of SNP Finance's MTN rating by the Indonesian Securities Rating Agency (Pefindo) to assess the issuer's ability to pay debts without SBE's knowledge and successfully applied for loans to 14 banks with a total value of IDR 14 trillion. This violated the audit engagement letter and resulted in a registered cancellation sanction related to the results of the audit of SNP Finance's financial statements. Ultimately, the results of the OJK audit indicated that SNP Finance presented financial statements that did not significantly reflect the actual financial condition and KAP SBE and public accountants Marlianna and Merliyana Syamsul were deemed to have violated professional audit standards, namely not implementing sufficient and appropriate audit evidence for consumer financing receivables and implementing inadequate audit procedures related to the process of detecting and responding to fraud risks, so that sanctions were given in the form of a 12-month license suspension for both public accountants by the Center for Financial Profession Development (PPPK) (Purnomo, 2018).

Another scandal regarding the phenomenon of public accountants' failure to audit financial reports occurred in the financial statement fraud scandal of PT Asuransi Jiwa Adisarana Wanaartha or Wanaartha Life (WAL) which resulted in WAL being unable to pay its obligations so that its business license was frozen by the Financial Services Authority (OJK) and ended in liquidation in 2022. Crowe Indonesia, represented by KAP Kosasih, Nurdiyaman, Mulyadi, Tjahyo and Rekan (KNMT), assigned public accountants Nunu Nurdiyaman and Jenly Hendrawan to audit WAL's 2014-2019 financial statements and the audit results provided an unqualified opinion. However, the OJK audit said otherwise. WAL was indicated to have manipulated financial reports by not reporting increased production from high-risk insurance products such as saving plans and policies that were not recorded in the liability report worth IDR 12.1 trillion, resulting in a difference between liabilities and assets that made WAL unable to pay its obligations. Public accountants and public accounting firms were deemed unable to detect any indication of financial report manipulation by the Financial Services Authority (OJK), resulting in sanctions in the form of cancellation of their OJK registration certificates in accordance with Financial Services Regulation Number 13 of 2017 concerning the Use of Public Accountant

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Services and Public Accounting Firms in Financial Services Activities. Furthermore, public accountant Jenly Hendrawan was reportedly deemed to lack the competency and knowledge required to become a public accountant providing services in the financial sector and was deemed to be the party causing the violations committed by Nunu Nurhidayaman (Tim OJK, 2023).

**Fig. 1.** Graph of the Number of Accountants Subject to License Suspension Sanctions

Source: Processed by researchers from Website Pusat Pembinaan Profesi Keuangan (PPPK)

The figure above shows an increase in the number of suspended public accountants. In 2018, only 9 public accountants were sanctioned, followed by 12 in 2019, 9 in 2020, 3 in 2021, and 1 as of September 2022. The implementation of sanctions, which are expected to discourage individuals or groups from repeating their previous mistakes, appears to be failing, as evidenced by the increase in suspended public accountants.

To avoid losses due to inaccurate audit judgments, accurate judgment is essential in every audit process (Dewi et al., 2022). In making audit judgments during the audit process, an auditor is influenced by various technical and non-technical factors. Technical factors include transaction complexity, low-quality audit evidence, audit scope limitations, understanding of accounting and auditing standards, and so on. These technical factors relate to the procedural aspects of the audit process that can influence audit judgment. Meanwhile, non-technical factors relate to aspects such as individual behavior, social, and environmental factors, which can influence audit judgment, such as gender, compliance pressure, professionalism, task complexity, experience, self-confidence, independence, and so on (Kusumawaty & Krisnahari, 2022).

Pressure in audit work can cause auditors to face compliance pressure due to the difference between the client's expectation of an unqualified opinion and the auditor's obligation to follow the audit evidence. Auditors must choose between fulfilling the client's request or adhering to professional standards and ethics to avoid the risk of litigation and loss of reputation. For example, the PT Garuda Indonesia Tbk (GIAA) scandal involving the failure of public accountants to audit financial statements indicates auditor pressure in making judgments.

Members of the firm Binder, Dijiker, and One (BDO), namely KAP Tanubrata, Sutanto, Fahmi, Bambang, & Rekan, commissioned public accountant Kasner Sirumapea to audit the financial statements of PT Garuda Indonesia Tbk for 2018 and provided an unqualified opinion. However, two Garuda commissioners, namely Chairal Tanjung and Dony Oskaria, expressed their disagreement with the 2018 financial statements by submitting a letter of

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objection to the financial statements during the general meeting of shareholders (GMS). The disapproval was because in the previous year, PT Garuda Indonesia, which was hit by losses, suddenly reported profits from things that had not even been paid for. After an inspection by the Minister of Finance through the Financial Profession Development Center (PPPK), it was found that there had been violations of audit standards (SA) - public accountant professional standards (SPAP) SA 315, SA 500, and SA 560 carried out by auditors from the assigned KAP and the KAP was also found to have not implemented an optimal quality control system. Public accountant Kasner Sirumpea was deemed negligent in his duties because he had not properly assessed the substance of transactions for the accounting treatment activities of recognizing receivables and other income related to Garuda's collaboration with PT Mahata Aero Teknologi amounting to US$ 239.94 million in the revenue post. Therefore, he was given a sanction in the form of a license suspension for 12 months. PT Garuda Indonesia Tbk was also imposed an administrative sanction in the form of a fine of IDR 100 million and an order to revise and restate the 2018 financial statements (Nurul, 2019).

Based on the PT Garuda Indonesia Tbk scandal, although it is not explicitly stated that there is pressure on auditors while carrying out their duties, there are indications that pressure to fulfill client desires may occur. This is indicated by the losses experienced by Garuda in the previous year, which was then followed by a sudden profit report even though there was no payment income. Pressure from stakeholders who expected management to record profits in 2018, instead of losses as in 2017, could have encouraged management to manipulate financial reports and demand that auditors follow their wishes as clients. This is indicated by the fact that the auditor had succeeded in preparing an unqualified opinion on Garuda's 2018 financial statements until they were ready to be published, but this was opposed by two commissioners who showed disagreement with the publication of the 2018 financial statements. Based on the professional skepticism that auditors should have, auditors should be able to detect indications of fraud, considering that one of the indicators of the cause of fraud according to the fraud triangle is the presence of pressure. Professional skepticism according to Febrianti et al. (2022) showed that professional skepticism has an influence on the auditor's opinion because it provides more significant information compared to auditors who lack professional skepticism. With professional skepticism, auditors should produce audit reports that reflect the true state of the financial statements, unless there are other factors that can influence audit judgment in formulating the opinion, such as client compliance pressure.

Based on the problem gap and previous description, the researcher is interested in conducting research on factors that can influence audit judgment. Therefore, this paper is entitled "The Influence of Auditor Professionalism on Audit Judgment with Compliance Pressure as a Moderating Variable (Survey at Public Accounting Firms in Bandung)."

## 2. Literature Review

### 2.1 Conceptual and Theoretical Foundations

#### 2.1.1 Audit Judgement

An audit is a type of assurance service. In this case, the auditor provides assurance (confidence), not absolute but sufficient, regarding information such as financial statements, thereby increasing their reliability (Tuanakotta, 2015).

According to Arens et al. (2014), audit judgment is explained as the auditor's opinion regarding information related to the audit responsibilities and risks that will be faced so that it can influence the auditor's final opinion on the financial statements of the audited entity.

Audit judgment is the auditor's way of thinking and understanding how to respond to situations, concepts, and elements that form facts and integrate them into evidence. Furthermore, audit judgment also serves as the

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basis for auditors in preparing audit reports on the financial statements of a client's business (Setyawan et al., 2023).

Based on the explanation of audit judgment above, audit judgment can be said to be the auditor's thought process to determine an audit opinion by involving the assessment of information related to audit risk based on the evaluation of evidence in accordance with professional standards and ethics, and assisted by the auditor's experience and knowledge for appropriate determination.

Based on Widilestariningtyas & Sari (2017) in Kusumawaty & Krisnahari (2022), there are three factors that influence audit judgment, namely:

**a. Determining the level of materiality**

Materiality is a misstatement in financial statements that can influence the decisions of users of the financial statements. Materiality is a primary consideration in determining the accuracy of the audit report issued. There are three levels of materiality: an immaterial amount, an amount that is material but does not adversely affect the financial statements as a whole, and an amount that is so pervasive that the financial statements as a whole are questionable (Arens et al., 2014).

**b. Audit risk level**

Audit risk is the risk of providing an inappropriate audit opinion on financial statements that actually contain errors or material misrepresentations. The three main components of audit risk are inherent risk from the client's business environment, control risk from weak or ineffective internal controls, and detection risk from inappropriate audit procedures. Auditors need to properly assess and respond to risk because these risks can influence their judgment regarding the accuracy of the audit report issued (Tuanakotta, 2015).

**c. Audit going concern (business continuity).**

Audit going concern is the process of evaluating whether there is substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time, namely the next 12 months. Auditors require information about management's plans to determine whether they are effective in mitigating the impact of conditions and events that pose substantial doubt. The effectiveness of management's plans can be key in the auditor's audit judgment (Agoes, 2017).

### 2.1.2 Compliance Pressure

Compliance pressure defined as a feeling of pressure or feeling pressured experienced by employees in facing work whether it is pressure received by junior auditors from senior auditors or superiors and clients to commit acts deviating from ethical and professional standards. Aida (2021) explain that obedience pressure is caused by individuals who have influence and in this case the KAP and auditor receive pressure from clients to commit acts deviating from ethical and professional standards based on their orders.

Feeling pressure from superiors and this pressure emphasizes things such as when workers fail to carry out their orders even though their superiors have spent money, this will have consequences such as lawsuits, loss of professionalism, and loss of public trust and social credibility (Jayatri et al., 2025).

Kusumawaty & Krisnahari (2022) explains that there are indicators to measure compliance pressure that can be used, namely:

**a. Auditor's compliance with professionalism or compliance with superior orders**

Orders from superiors that place demands on auditors and pressure them to commit deviations, especially those lacking experience and unfamiliar with their objectives, are more likely to deviate from the instructions. This pressure will impact the auditor's psychology, leading to a preference for always following the superior's orders.

**b. Auditor compliance with professionalism or compliance with client wishes**

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Client orders that require the auditor to issue an opinion according to his wishes and without regard to the factual circumstances can influence the audit process carried out by the auditor.

### 2.1.3 Auditor Professionalism

Professionalism is the responsibility to act beyond simply fulfilling one's own responsibilities and the legal and regulatory requirements of society (Arens et al., 2014). Auditor professionalism is the attitude and behavior demonstrated by auditors in carrying out their duties with full sincerity and responsibility, so as to achieve performance in accordance with the provisions set by professional organizations (Adil et al., 2022).

As professionals, auditors are expected to conduct themselves at a higher level than non-professionals, so as not to disappoint the public. Therefore, auditors must acknowledge this responsibility to the public, clients, and fellow practitioners and be willing to make sacrifices to prioritize clients over themselves (Tuanakotta, 2015).

According to Ritonga (2025) professionalism is the primary requirement for a public accountant to work. The image of a professional in their profession is reflected in five dimensions, namely:

**a. Devotion to the profession**

Devotion to a profession reflects a professional's dedication to their work through the use of their knowledge and skills. This attitude can be summarized as a total surrender to one's work.

**b. Social obligations**

A view of the importance of the profession's role and the benefits derived by the work to both society and professionals. This explanation demonstrates the importance of social responsibility in carrying out their duties for auditors. This is because auditors, like doctors, are a profession that serves the public. Optimal work results are always anticipated by the public, as suboptimal results can lead to dissatisfaction with the profession and can damage its reputation.

**c. Independence**

Independence assumes that a professional must be able to make their own decisions without pressure from others, namely those who are not their superiors or clients. According to Lian & Kusumah (2022), someone who has a profession (internal auditor) can be said to be professional when they are independent and objective in carrying out their duties.

**d. Confidence in the profession**

Confidence in the profession involves believing that those authorized to assess professional work are fellow professionals, not outsiders who lack the competence in their field of knowledge and work. The same applies to self-development in auditors. Only the auditor professional organization itself has the right to assist in the development of auditors, whether in terms of professionalism, competence, field practice, and so on. This is because professional organizations will continue to follow the development of science that is being developed globally to be applied to their members, so that their members will become better and more competent according to the professional organization's qualifications, thus producing something good to the maximum.

**e. Relationships with colleagues**

Interprofessional relationships mean using professional associations as a reference, including formal organizations and peer groups as a primary source of ideas for their work. Through these professional associations, professionals build professional awareness. With this professional awareness, auditors can maintain and adhere to their own professional, ethical, and high-quality behavior as the primary foundation for achieving optimal results.

## 2.2 Review of Empirical Studies

Previous empirical research indicates

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that audit judgment is shaped by both individual auditor characteristics and situational pressures. However, findings remain heterogeneous across research settings, suggesting that the relationship cannot be adequately explained by examining individual or situational factors independently.

Research concerning auditor professionalism generally supports its positive contribution to audit judgment. Amailiya et al. (2022) found that professionalism significantly influences audit judgment among auditors working at public accounting firms in Bandung. More recent evidence also reports that auditor professionalism contributes significantly to audit judgment, reinforcing the argument that professional orientation can improve the quality of auditors' decision-making.

The dimension of independence provides further support for this relationship. Recent research on public accounting firms in Indonesia found that auditor independence significantly influences audit judgment, indicating that the ability to maintain objectivity is important when auditors evaluate evidence and formulate professional conclusions. However, that independence did not have a partial effect on audit judgment among government external auditors, suggesting that the importance of independence may vary according to institutional context and other professional attributes. This inconsistency constitutes an important empirical issue because independence is theoretically a core dimension of professionalism but does not always produce identical empirical outcomes.

Evidence concerning professional commitment also supports the relevance of internal professional characteristics. Professional commitment may encourage auditors to maintain ethical standards and resist inappropriate influences. For example, demonstrate that professional commitment is relevant to auditors' responses to interventions affecting ethical audit decisions. This finding supports the argument that professionalism encompasses more than technical competence; it also represents an internal commitment to professional responsibilities.

Research on compliance pressure produces even greater inconsistency. That compliance pressure significantly affects audit judgment, whereas a negative effect of obedience pressure on audit judgment. Similarly found that compliance pressure negatively affects audit judgment and that ethical characteristics can alter the influence of situational factors. Other studies have shown that professional skepticism can moderate the effect of obedience pressure on audit judgment, indicating that internal professional characteristics can determine how auditors respond to external pressure.

The empirical evidence therefore demonstrates two important patterns. First, professionalism and its constituent attributes, particularly independence and professional commitment, are relevant to audit judgment. Second, compliance pressure can influence auditors' judgments, but its effect varies according to the auditor's individual characteristics and institutional setting. Consequently, the existing literature provides stronger justification for investigating an interaction effect rather than assuming that professionalism and compliance pressure operate independently.

### 2.3 Identification of the Research Gap

The preceding literature reveals three principal gaps. First, previous research has frequently examined auditor professionalism and compliance pressure as separate determinants of audit judgment. Studies such as Amailiya et al. (2022) focus on the direct influence of professionalism, while other studies focus on obedience or compliance pressure as a situational determinant. Although these studies contribute to understanding individual relationships, limited attention has been given to whether external compliance pressure changes the extent to which professionalism translates into high-quality audit judgment. Second, the empirical findings concerning compliance pressure remain inconsistent. Some studies report a positive

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effect on audit judgment, whereas others report a negative effect. Such inconsistencies suggest that compliance pressure may operate conditionally rather than uniformly. This provides a rationale for treating compliance pressure as a moderator rather than only as an independent variable. Third, the literature has not sufficiently integrated the multidimensional nature of auditor professionalism into the explanation of audit judgment. Independence, professional commitment or devotion to the profession, social responsibility, confidence in the profession, and relationships with colleagues represent different mechanisms through which professional orientation may influence auditors' decisions (Ritonga, 2025). Existing studies often emphasize individual dimensions, particularly independence, rather than conceptualizing professionalism as an integrated construct.

Accordingly, the present study addresses this gap by examining auditor professionalism as an antecedent of audit judgment and positioning compliance pressure as a contextual factor that may strengthen or weaken this relationship. This approach extends prior research by integrating an internal professional characteristic with an external social and organizational pressure within a single analytical model. The approach is also consistent with recent behavioral auditing research emphasizing that professional judgment results from the interaction between auditors' cognitive and professional characteristics and the social environment in which decisions are made.

### 2.4 Development of the Conceptual Framework

Based on the theoretical and empirical discussion, auditor professionalism (X) is positioned as the independent variable, audit judgment (Y) as the dependent variable, and compliance pressure (Z) as the moderating variable.

Auditor professionalism encompasses devotion to the profession or professional commitment, social obligations, independence, confidence in the profession, and relationships with colleagues (Ritonga, 2025). These dimensions reflect the extent to which auditors internalize professional standards and apply them in performing audit responsibilities. A higher level of professionalism is expected to encourage auditors to evaluate evidence objectively, maintain independence, consider the public interest, and produce more appropriate audit judgments.

Compliance pressure represents the situational influence originating primarily from superiors and clients. Although pressure may influence audit judgment directly, its more important role in the present model is as a moderating condition. When compliance pressure is low, highly professional auditors are expected to have greater freedom to translate their professional values into objective judgments. Conversely, when compliance pressure is high, professional auditors may face stronger conflicts between professional standards and demands for compliance. Consequently, compliance pressure may alter the strength of the relationship between professionalism and audit judgment.

This moderation argument is supported by evidence showing that social influence pressure can shape auditors' judgments and that auditors may respond differently to such pressure depending on their professional characteristics. Thus, the conceptual framework proposes that auditor professionalism affects audit judgment and that compliance pressure moderates this relationship.

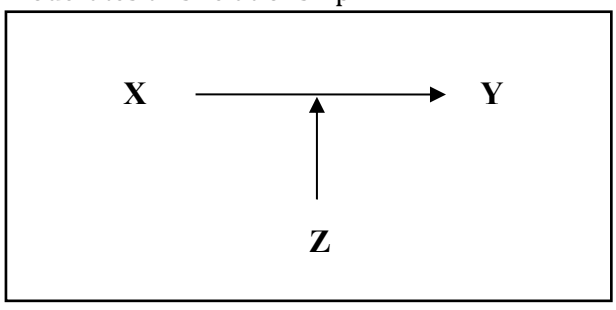


**Fig. 1.** Conceptual Framework of the study.

The conceptual framework is therefore consistent with the theoretical argument that professional attributes establish the auditor's internal orientation toward appropriate

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judgment, while compliance pressure represents an external contextual force that can change the extent to which such professional orientation is reflected in actual audit decisions.

### 2.5 Hypotheses Development

#### 2.5.1 Auditor Professionalism and Audit Judgment

Professionalism provides auditors with an internal standard for performing their responsibilities objectively and ethically. Auditors with strong professional commitment are more likely to prioritize professional standards, public interest, independence, and accountability when evaluating audit evidence. In particular, independence enables auditors to resist inappropriate influence, while professional commitment and social responsibility encourage them to consider the consequences of their judgments for financial statement users.

This theoretical relationship is supported by empirical evidence. Amailiya et al. (2022) found that auditor professionalism significantly affects audit judgment. Recent research similarly demonstrates that professionalism contributes significantly to the formation of audit judgment, while studies focusing on independence indicate that the ability to maintain objectivity is also associated with audit judgment. Therefore, auditors who demonstrate stronger professionalism are expected to produce more appropriate audit judgments.

**H1:** Auditor professionalism has a positive and significant effect on audit judgment.

#### 2.5.2 Compliance Pressure as a Moderator of the Relationship between Auditor Professionalism and Audit Judgment

Compliance pressure introduces a potential conflict between professional standards and demands from superiors or clients. Aida (2021) explain that pressure may encourage auditors to comply with instructions that deviate from professional and ethical standards. Jayatri et al. (2025) further indicate that pressure from superiors can have consequences for professionalism and public trust. Consequently, even auditors with strong professional orientations may face difficulties in maintaining objective judgment when exposed to substantial external pressure.

Empirical evidence supports the importance of this interaction. That obedience pressure affects audit judgment and that auditor personality characteristics can alter this relationship. Similarly, that professional skepticism moderates the relationship between obedience pressure and audit judgment, indicating that internal auditor characteristics can determine responses to external pressure. Evidence from *Accounting & Finance* also shows that perceived social influence pressure can affect auditors' skeptical judgments and their responses to preferences expressed by higher-level actors.

These findings suggest that compliance pressure should be understood not merely as an independent situational factor but as a contextual condition that can modify how professionalism influences audit judgment. When compliance pressure is high, the positive effect of professionalism on audit judgment may be weakened because auditors face stronger incentives or expectations to comply with superiors or clients. Conversely, under lower compliance pressure, professional values are more likely to be translated into objective audit judgments.

Therefore, the second hypothesis is formulated as follows:

**H2:** Compliance pressure moderates the relationship between auditor professionalism and audit judgment.

## 3. Research Methods

### 3.1 Research Design

The research approach used in this study is a quantitative approach. Quantitative research methods are based on post-positivism philosophy and are used to examine specific populations or samples. Data collection utilizes research instruments, and data analysis is quantitative in nature, with the aim of testing the hypotheses (Sugiyono, 2022).

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### 3.2 Research Context and Setting

The study was conducted among auditors working at Public Accounting Firms (Kantor Akuntan Publik/KAP) located in Bandung City, Indonesia. The research context was selected because public accounting firms provide an appropriate setting for examining auditor professionalism and audit judgment, particularly because auditors may encounter compliance pressure from superiors and clients when performing their professional responsibilities.

The research focused on permanent audiors working in public accounting firms in Bandung City who met the predetermined inclusion criteria. The organizational context enables the study to examine the relationship between professional attitudes and audit judgment within actual audit work environments.

### 3.3 Population and Sample / Research Participants

A population is a generalized area consisting of objects or subjects with certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2022). The population in this study were auditors at public accounting firms in Bandung City.

Sugiyono (2022) defines a sample as a subset of the population's size and characteristics. The sampling technique used in this study was non-probability sampling using a purposive sampling approach. Sugiyono (2022) describes this technique as a sampling technique based on specific considerations. Therefore, the researcher chose this technique by establishing specific criteria and several considerations, namely:

a. Permanent auditor who works in KAP in Bandung City.
b. Auditors who have worked for more than 2 years.
c. Auditors who are willing to be respondents from the KAP that grants research permission.

The table below is a sample of this research that has fulfilled the 3 (three) sampling criteria above, namely:

**Table 1. Number of samples (Auditor)**

| No | Name of KAP | Number of Auditors |
|---|---|---|
| 1 | KAP AF. Rachmand & Soetjipto WS. | 5 |
| 2 | KAP Evi Surjana | 4 |
| 3 | KAP Manshur Arifin Suharyono dan Rekan (Cabang) | 5 |
| 4 | KAP Roebiandini & Rekan | 5 |
| 5 | KAP Hendro Syukron Edy (Cabang) | 5 |
| 6 | KAP Koesbandijah, Beddy, Sanisi & Setiasih | 2 |
| 7 | KAP Drs. Sukardi Ak., CPA | 5 |
| 8 | KAP Dr. Agus Widarsono, S.E., M.Si., Ak., CA., CPA | 5 |
| 9 | KAP Drs. Sanusi dan Rekan | 4 |
| 10 | KAP Moch. Zainuddin, Sukmadi, & Rekan | 5 |
| 11 | KAP Hartman, S.E., M.M., CA., CPA | 5 |
| 12 | KAP Chris Hermawan | 3 |
| 13 | KAP Linas, S.E., BKPC., CPA | 4 |
| 14 | KAP Dra. Yati Ruhiyati | 4 |
| 15 | KAP Jojo Sunarjo & Rekan | 3 |
| **TOTAL** | | **64** |

Source: Processed by researchers, 2025

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### 3.4 Data Sources and Data Collection

The study used primary data collected directly from research participants through questionnaires. A questionnaire is a data collection technique that provides respondents with a set of written statements or questions to be answered. It is considered an efficient data collection technique when researchers have clearly identified the variables to be measured and the information expected from respondents (Sugiyono, 2022).

The questionnaire was distributed to auditors who met the predetermined sampling criteria and were employed by public accounting firms that granted permission to participate in the study. The use of a standardized questionnaire ensured consistency in the collection of responses across participants.

The measurement scale used in the questionnaire was a Likert scale. According to Sugiyono (2022), a measurement scale is an agreement used as a reference for determining the length of intervals in a measuring instrument so that measurements produce quantitative data.

**Table 2. Measurement Scale**

| Types of Statements | Answer Size | Score |
|---|---|---|
| Positive | Strongly Disagree | 1 |
| | Don't Agree | 2 |
| | Agree | 3 |
| | Strongly Agree | 4 |
| **Types of Statements** | **Answer Size** | **Score** |
| Negative | Strongly Disagree | 4 |
| | Don't Agree | 3 |
| | Agree | 2 |
| | Strongly Agree | 1 |

Source: Sugiyono (2022)

### 3.5 Measurement of Variables and Research Instruments

A research instrument is a tool used to measure observed variables. In this study, the instrument used was a questionnaire. A questionnaire is defined as a data collection technique that involves providing respondents with a set of written statements or questions to answer. Questionnaires are an efficient data collection technique when researchers know precisely which variables to measure and what to expect from respondents (Sugiyono, 2022).

In determining the types, indicators, and scales of variables related to the research, hypothesis testing using statistical tools can be conducted in accordance with the research title. The variables in this study are:

**a. Independent Variable**

An independent variable is a variable chosen by researchers to study in order to assess its potential effect on one or more other variables (Frankel et al., 2012). The independent variable in this study is Auditor Professionalism (X).

**b. Dependent Variable**

A dependent variable is a variable that depends on what the independent variable does to it, such as how the independent variable influences the dependent variable (Frankel et al., 2012). The dependent variable in this study is Audit Judgment (Y).

**c. Moderating Variables**

A moderating variable is a secondary independent variable chosen for research to determine whether it influences or modifies the underlying relationship between the primary independent variable and the dependent variable. Thus, if a researcher thinks that the relationship between variables X and Y might be

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altered in some way by a third variable Z, then Z can be included in the study as a moderating variable (Frankel et al., 2012). The moderating variable in this study is Compliance Pressure (Z)

**Table 3. Operationalization of Variables**

| Variable | Concept | Indicators | Scale |
|---|---|---|---|
| Variable Y: Audit Judgment (Widilestariningtyas & Sari (2017) in Kusumawaty & Krisnahari (2022)) | The auditor's opinion regarding information relating to the audit responsibilities and risks to be faced so that it can influence the auditor's final opinion on the financial statements of the audited entity. | 1. Auditor's considerations regarding the level of materiality.<br>2. Auditor's consideration of the level of audit risk.<br>3. Auditor considerations regarding going concern audits. | Interval |
| Variable X: Auditor Professionalism (Marini, 2017) | An auditor's attitude and behavior to work with sincerity and responsibility, so that they can achieve performance in accordance with professional provisions and not disappoint the community/public. | 1. Devotion to the profession.<br>2. Social obligations.<br>3. Independence.<br>4. Confidence in the profession.<br>5. Relationships with colleagues. | Interval |
| Variable Z: Compliance Pressure Kusumawaty & Krisnahari (2022)) | Feelings of pressure or feeling stressed experienced by employees in dealing with work, whether it is pressure received by junior auditors from senior auditors or superiors and clients to carry out actions that deviate from ethical and professional standards. | 1. Auditor's compliance with professionalism or compliance with superior orders.<br>2. Auditor compliance with professionalism or compliance with client wishes. | Interval |

### 3.6 Data Analysis Techniques

Data analysis is the activity that occurs after data from all respondents or other sources has been collected. Data analysis activities include grouping data based on variables and respondent types, tabulating data based on variables from all respondents, presenting data for each studied variable, performing calculations to answer the problem formulation, and performing calculations to test the proposed hypothesis (Sugiyono, 2022). Determining the extent of the positive influence of the independent variable on the dependent variable can be described with the following:

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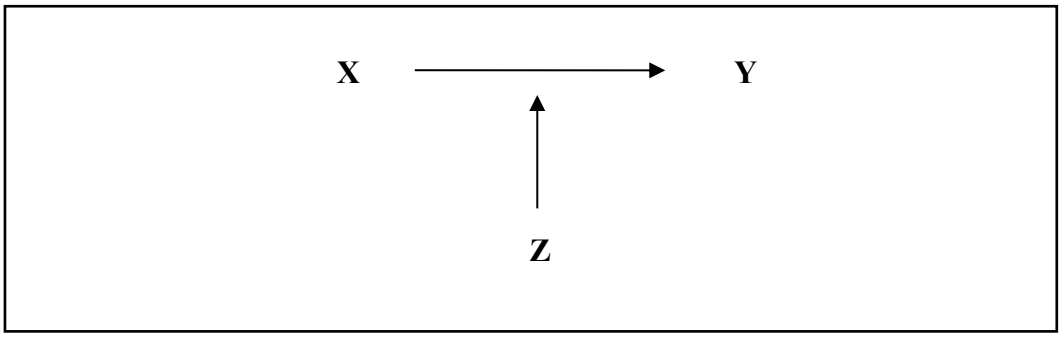


**Fig. 2.** Causal Structure of Variable X, Variable Y, and Variable Z

Moderated Regretion Analysis (MRA) or interaction test is a special application of linear multiple regression where the regression equation contains an interaction element (the multiplication of two or more independent variables) (Ghozali, 2013). According to Chandrarin (2017), Moderated Regression Analysis (MRA) or this interaction test is an analysis technique that aims to test the influence of independent variables on dependent variables with moderating variables. MRA is used to determine the role of moderating variables in the influence of independent variables on dependent variables. Moderating variables are variables that strengthen or weaken the influence of independent variables on dependent variables. Basis for decision:

a. The hypothesis can be accepted if the interaction coefficient value between the independent variable and the moderating variable must meet the value *sig.* < 0,05.
b. Coefficient β from the interaction of the independent variable with the moderating variable will show the direction of the moderating influence, namely:
   1) If the value *sig.* <0,05 and value of β positive, this means that the moderating variable strengthens the relationship between the independent variable and audit judgment.
   2) If the value *sig.* <0,05 and value of β negative, this means that the moderating variable weakens the relationship between the independent variable and audit judgment.

The coefficient of determination ($R^2$) essentially measures the model's ability to explain variation in the dependent variable (Ghozali, 2013). The coefficient's value is between zero and one. A small R2 value indicates that the independent variable's ability to explain variation in the dependent variable is very limited. A value closer to one indicates that the independent variable provides almost all the information needed to predict variation in the dependent variable. To determine the extent of the independent variable's contribution to the dependent variable (Y), the following formula is used:

$$Kd = r^2 \times 100\%$$

Information: Kd = coefficient of determination
r = Correlation Coefficient

Chandrarin (2017) explains that the t-test is used to determine the influence of each independent variable on the dependent variable. In this case, the t-test is conducted to determine whether auditor experience and auditor professionalism influence audit judgment.:

a. If value of t-count > t-table, then the hypothesis is accepted or there is an influence of the independent variable on the dependent variable which is moderated by the moderating variable.
b. If value of t-count < t-table, then the hypothesis is rejected or there is no influence of the independent variable on the dependent variable which is moderated by the moderating variable.

### 3.7 Validity, Reliability, and Trustworthiness

The research instrument was designed based on established concepts and indicators for each research variable. The questionnaire

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items were aligned with the operational definitions of Auditor Professionalism, Audit Judgment, and Compliance Pressure to ensure that the instrument corresponded with the constructs being examined.

The use of established measurement indicators from previous studies also supports the conceptual appropriateness of the instrument. In particular, the measurement of Audit Judgment was based on Widilestariningtyas & Sari (2017) in Kusumawaty & Krisnahari (2022), Auditor Professionalism was based on Marini (2017), and Compliance Pressure was based on Kusumawaty & Krisnahari (2022).

### 3.8 Ethical Considerations

The research was conducted by involving auditors who voluntarily agreed to participate as respondents. Respondents were selected only from public accounting firms that granted research permission. Participation was therefore based on the willingness of eligible auditors to provide responses to the questionnaire.

The information collected through the questionnaire was used for research purposes. The research process also considered the confidentiality of respondents and the responsible use of information obtained during data collection.

### 3.9 Research Procedure

The research procedure consisted of several systematic stages. First, the researchers identified the research problem and developed the conceptual relationship among Auditor Professionalism, Audit Judgment, and Compliance Pressure. Second, the relevant literature and measurement indicators were identified to operationalize each construct. Third, the research population and purposive sampling criteria were established. Fourth, permission was obtained from public accounting firms in Bandung City, after which questionnaires were distributed to auditors who fulfilled the predetermined criteria. Fifth, the collected questionnaire data were organized and tabulated according to the research variables. Finally, statistical analysis was conducted to examine the direct relationship between Auditor Professionalism and Audit Judgment and the moderating role of Compliance Pressure using Moderated Regression Analysis.

### 3.10 Methodological Limitations

Several methodological limitations should be considered when interpreting the findings. First, the study focuses specifically on auditors working at public accounting firms in Bandung City; therefore, the findings may not necessarily be generalized to auditors working in other geographical areas or organizational contexts. Second, the use of non-probability purposive sampling means that the sample was selected according to predetermined criteria rather than through random selection. Third, the study relies on questionnaire responses, which may be influenced by respondents' perceptions and subjective assessments. Finally, the research model focuses on Auditor Professionalism as the primary independent variable and Compliance Pressure as the moderating variable; consequently, other factors that may influence Audit Judgment are not examined within the present model.

## 4. Results and Discussion

### 4.1 Research Results

#### 4.1.1 Sample Description and Descriptive Statistics

The study involved 64 permanent auditors working at 15 public accounting firms (KAP) in Bandung City who fulfilled the predetermined sampling criteria. The respondents had worked as auditors for more than two years and were willing to participate in the study. The organizational distribution of the sample consisted of auditors from 15 public accounting firms, with the number of respondents from each firm ranging from 2 to 5 auditors. The total sample was therefore 64 auditors.

Descriptive analysis of the Auditor Professionalism variable indicates that the

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overall mean score was 3.40. Based on the measurement interval of 3.25–4.00, this score indicates that respondents strongly agreed with the statements measuring auditor professionalism and perceived professionalism as relevant to the performance of audit judgment.

The indicator with the highest mean was Relationships with Other Professionals, with a score of 3.46, followed by Confidence in the Profession at 3.44, Social Obligation at 3.39, Devotion to the Profession at 3.38, and Independence at 3.35. These descriptive results show that all indicators of auditor professionalism received relatively high assessments from the respondents.

The descriptive results are summarized in Table 4.

**Table 4. Results of Partial Hypothesis Analysis of Variables X to Y**

| Coefficient[a] | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Model** | | **Unstandardized** | **Coefficients** | **Standardized** | **t** | **Sig.** | **Collinearity** | **Statistiks** |
| | | **B** | **Std. Error** | **Coefficients** | | | **Tolerance** | **VIF** |
| | | | | Beta | | | | |
| 1 | (Constant) | 5,800 | 2,035 | | 2,850 | ,006 | | |
| | X.TOTAL | ,086 | ,112 | ,120 | ,767 | ,446 | ,635 | 1,574 |
| a. Dependent Variable: Y. TOTAL | | | | | | | | |

The relatively high mean scores indicate that auditors generally perceive professional values as important in carrying out their audit responsibilities. However, descriptive perceptions do not necessarily demonstrate a statistically significant effect on Audit Judgment. Therefore, inferential analysis was conducted to test the proposed hypotheses.

### 4.1.2 Data Quality and Preliminary Analysis

The preliminary analysis included the examination of the regression model and multicollinearity indicators available in the regression output. The results for Auditor Professionalism show a tolerance value of 0.635 and a Variance Inflation Factor (VIF) value of 1.574. These values indicate that the regression model does not show an indication of problematic multicollinearity for the Auditor Professionalism variable.

The available statistical results were subsequently used to test the direct effect of Auditor Professionalism on Audit Judgment and the interaction effect between Auditor Professionalism and Compliance Pressure.

### 4.1.3 Main Analytical Results

**a. Effect of Auditor Professionalism on Audit Judgment**

The effect of Auditor Professionalism (X) on Audit Judgment (Y) was examined using partial regression analysis. The results are presented in Table 5.

**Table 5. Partial Regression Results of Auditor Professionalism on Audit Judgment**

| Coefficient[a] | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Model | | Unstandardized | Coefficients | Standardized | t | Sig. | Collinearity | Statistics |
| | | B | Std. Error | Coefficients | | | Tolerance | VIF |
| | | | | Beta | | | | |
| 1 | (Constant) | 5,800 | 2,035 | | 2,850 | ,006 | | |
| | X.TOTAL | ,086 | ,112 | ,120 | ,767 | ,446 | ,635 | 1,574 |
| b. Dependent Variable: Y. TOTAL | | | | | | | | |

Source: Processed by researchers, 2025

As shown in Table 5, Auditor Professionalism has a regression coefficient of 0.086, with a *t*-value of 0.767 and a significance value of 0.446. The significance value is greater than 0.05, while the calculated *t*-value is smaller than the *t*-table value of 1.670. Thus, Auditor

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Professionalism does not have a statistically significant effect on Audit Judgment.

The regression equation for the direct relationship can be expressed as:

$$Y = 5.800 + 0.086X + \varepsilon$$

The positive coefficient indicates a positive direction of the relationship, but the relationship is not statistically significant.

**b. Moderating Effect of Compliance Pressure on the Relationship between Auditor Professionalism and Audit Judgment**

The moderating role of Compliance Pressure (Z) was examined using the interaction term between Auditor Professionalism and Compliance Pressure (X × Z). The results of the Moderated Regression Analysis (MRA) are presented in Table 6.

**Table 6. Moderated Regression Analysis of Auditor Professionalism and Compliance Pressure**

| Model | | Coefficient[a] | | | | |
|---|---|---|---|---|---|---|
| | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -1,822 | 8,442 | | -,216 | ,830 |
| | X.TOTAL | ,444 | ,402 | ,622 | 1,105 | ,274 |
| | Z.TOTAL | ,724 | ,694 | ,563 | 1,043 | ,301 |
| | XZ | -,027 | ,032 | -,728 | -,845 | ,401 |
| Dependent Variable: Y. TOTAL | | | | | | |

Source: Processed by researchers, 2025

The interaction coefficient between Auditor Professionalism and Compliance Pressure is -0.027, with a *t*-value of -0.845 and a significance value of 0.401. Because the significance value is greater than 0.05, the interaction effect is not statistically significant. Therefore, Compliance Pressure does not significantly moderate the relationship between Auditor Professionalism and Audit Judgment.

The MRA equation can be expressed as:

$$Y = -1.822 + 0.444X + 0.724Z - 0.027(X \times Z) + \varepsilon$$

Although the interaction coefficient is negative, its significance value of 0.401 indicates that the negative interaction is not statistically significant.

### 4.1.4 Hypothesis Testing Results / Key Findings

The hypothesis testing results are summarized as follows.

**Table 7. Summary of Hypothesis Testing**

| Hypothesis | Relationship | Statistical Result | Decision |
|---|---|---|---|
| H1 | Auditor Professionalism → Audit Judgment | β = 0.086; *t* = 0.767; *p* = 0.446 > 0.05 | Rejected |
| H2 | Auditor Professionalism × Compliance Pressure → Audit Judgment | β = -0.027; *t* = -0.845; *p* = 0.401 > 0.05 | Rejected |

Source: Processed by researchers, 2025

Based on Table 7, the first hypothesis stating that Auditor Professionalism has a significant effect on Audit Judgment is rejected. Although the regression coefficient is positive, the effect is statistically insignificant.

The second hypothesis stating that Compliance Pressure moderates the relationship between Auditor Professionalism and Audit Judgment is also rejected. The interaction coefficient is negative, but the effect is statistically insignificant.

Therefore, the key empirical findings are

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that (1) Auditor Professionalism does not significantly influence Audit Judgment, and (2) Compliance Pressure does not significantly moderate the relationship between Auditor Professionalism and Audit Judgment.

## 4.2 Research Discussion

### 4.2.1 Interpretation of Key Findings

The results demonstrate that Auditor Professionalism does not significantly influence Audit Judgment. The significance value of 0.446 is above the 0.05 threshold, and the calculated *t*-value of 0.767 is below the *t*-table value of 1.670. Thus, the proposed hypothesis that higher auditor professionalism leads to better audit judgment is not empirically supported.

Conceptually, professional auditors are expected to produce more appropriate audit judgments because professionalism provides a behavioral foundation for applying professional skepticism, maintaining independence, making ethical decisions, adhering to auditing standards, and fulfilling professional responsibilities. Professionalism should encourage auditors to critically evaluate sufficient and appropriate audit evidence rather than accepting information without adequate evaluation. Professional skepticism is particularly relevant because appropriate audit judgment requires auditors to maintain a questioning mind, critically assess evidence, and remain alert to conditions that may indicate material misstatement or bias. Similarly, independence enables auditors to exercise judgment objectively without allowing personal, organizational, or client interests to inappropriately influence their decisions.

Professionalism is also expected to influence audit judgment through ethical decision-making and adherence to auditing standards. Auditors who internalize professional values are expected to evaluate alternatives based not only on immediate work demands but also on ethical principles, professional requirements, and the responsibilities attached to the public-interest role of auditing. In this behavioral mechanism, professional values are translated into audit judgment through the auditor's evaluation of evidence, recognition of risks, consideration of professional requirements, and willingness to make decisions that are consistent with professional responsibility. Therefore, professionalism is theoretically relevant to audit judgment because it should shape how auditors process information and respond to professional and ethical considerations during the audit process.

Although the descriptive results show a relatively high overall professionalism score of 3.40, this high perception does not translate into a statistically significant improvement in Audit Judgment. This finding suggests that possessing professional attitudes and values alone may not be sufficient to determine the quality of auditors' judgments.

The absence of a significant effect may indicate that the behavioral mechanism linking professional values to actual audit judgment is not sufficiently strong or direct in the observed context. An auditor may possess positive professional attitudes but still need to translate those attitudes into concrete behaviors, such as maintaining professional skepticism, evaluating contradictory evidence, resisting inappropriate influence, and applying relevant auditing standards when making judgments. Consequently, a high perceived level of professionalism does not necessarily guarantee that these professional values will be consistently activated in specific audit judgment situations.

The indicator-level results provide additional context. Relationships with Other Professionals obtained the highest mean score of 3.46, followed by Confidence in the Profession at 3.44, Social Obligation at 3.39, Devotion to the Profession at 3.38, and Independence at 3.35. These results demonstrate that auditors generally perceive all dimensions of professionalism positively. Nevertheless, the regression analysis indicates that these positive perceptions do not produce a statistically significant effect on audit judgment.

The relatively positive scores across the

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professionalism dimensions indicate that respondents generally recognize the importance of professional values. However, the dimensions represent professional orientations that must be translated into observable audit behaviors before they can affect judgment outcomes. For example, independence is expected to support objective judgment, but the presence of an independent professional attitude does not by itself establish that every audit decision will be materially different. Similarly, confidence in the profession and devotion to the profession may strengthen an auditor's identification with professional values, but their influence on judgment depends on how those values are applied when evaluating evidence, assessing audit risk, considering materiality, and making going-concern judgments.

The second finding concerns the moderating role of Compliance Pressure. The interaction between Auditor Professionalism and Compliance Pressure produces a coefficient of -0.027 and a significance value of 0.401. Because the significance value exceeds 0.05, Compliance Pressure does not significantly alter the relationship between Auditor Professionalism and Audit Judgment.

The negative direction of the interaction coefficient indicates that the estimated moderation direction is weakening; however, because the interaction is statistically insignificant, this direction cannot be interpreted as an established moderating effect.

### 4.2.2 Comparison with Previous Studies

The finding that Auditor Professionalism does not significantly influence Audit Judgment differs from several previous studies. Adil et al. (2022), Amailiya et al. (2022), and Akbar and Kuntadi (2024) found that professionalism has a significant positive influence on audit judgment. Their findings indicate that higher auditor professionalism tends to be associated with better and more accurate audit judgments. The difference between these findings and the present study suggests that the role of professionalism in determining audit judgment may depend on the organizational and working context in which auditors perform their duties. While professionalism may theoretically support better judgment, its effect may not always be sufficiently strong to become statistically significant. In contrast, the present finding is consistent with Rumimpunu et al. (2024), who found that professionalism had no significant effect on audit judgment. Rumimpunu et al. (2024) explained that interventions by professional auditor organizations to improve professionalism through training, education, incentives, and relationships among colleagues did not necessarily influence how auditors made judgments during audit implementation. Similarly, the present study demonstrates that a high level of professionalism, including confidence in the profession, does not necessarily translate into significantly better audit judgment. The moderating finding also differs from the theoretical expectation concerning Compliance Pressure. Astuti et al. (2022) found that obedience pressure could influence auditor professionalism. This suggests that pressure arising from superiors or other parties may potentially affect auditors' professional behavior. However, the present study finds that Compliance Pressure does not significantly moderate the relationship between Auditor Professionalism and Audit Judgment.

### 4.2.3 Theoretical Contributions

The findings provide a theoretical contribution by demonstrating that the relationship between auditor professionalism and audit judgment is not necessarily direct or universal. Although professionalism is conceptually expected to encourage auditors to behave consistently with professional standards, the empirical results indicate that professional attitudes alone may not be sufficient to determine audit judgment. The findings also provide a qualification to the theoretical argument that human behavior is influenced by attitudes toward behavior and subjective norms. From this perspective, an auditor who perceives professionalism

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positively should be encouraged to behave professionally in making audit judgments. Professionalism should therefore contribute to judgment quality and compliance with professional standards. However, the insignificant direct effect found in this study indicates that other contextual factors may intervene between professional values and actual audit judgment. Thus, the study challenges a straightforward assumption that stronger professionalism automatically produces better audit judgments. Similarly, the insignificant moderation effect of Compliance Pressure indicates that social or organizational pressure does not necessarily alter the relationship between professionalism and audit judgment in the observed research context. This finding provides an empirical qualification to the expectation that pressure from superiors or clients will necessarily weaken auditors' professional decision-making.

#### 4.2.4 Practical and Policy Implications

The findings have several practical implications for public accounting firms and auditors. First, public accounting firms should not rely solely on improving auditor professionalism as a mechanism for improving audit judgment. Professional development should be accompanied by organizational mechanisms that support auditors in exercising appropriate professional judgment. Second, public accounting firms should ensure that auditors have sufficient autonomy and access to appropriate professional resources when making audit decisions. This is particularly relevant because audit judgment may be influenced by the organizational culture of the public accounting firm and the division of responsibilities within the audit team. Third, although Compliance Pressure was not found to significantly moderate the relationship in this study, firms should continue to maintain an environment in which auditors can respond appropriately to pressure from superiors and clients. Clear professional procedures, communication mechanisms, supervision, and ethical guidance can help auditors maintain objectivity when faced with competing expectations. These implications indicate that improving audit judgment requires a broader organizational approach rather than relying exclusively on individual auditor professionalism.

#### 4.2.5 Integration with the Research Gap

The findings address the research gap concerning the inconsistent empirical evidence regarding the role of auditor professionalism in determining audit judgment. Previous studies have produced different findings: Adil et al. (2022), Amailiya et al. (2022), and Akbar and Kuntadi (2024) reported a significant positive effect, whereas Rumimpunu et al. (2024) reported no significant effect. The present study adds evidence from auditors working at public accounting firms in Bandung City and demonstrates that Auditor Professionalism does not significantly influence Audit Judgment. This result supports the strand of literature reporting an insignificant relationship while contrasting with studies reporting a significant positive relationship. The study further extends the research gap by examining Compliance Pressure as a moderating variable. Although Astuti et al. (2022) demonstrated that obedience pressure can affect auditor professionalism, the present study finds that Compliance Pressure does not significantly moderate the relationship between Auditor Professionalism and Audit Judgment. Therefore, the study contributes evidence that the role of pressure in auditor decision-making may be more complex than a simple moderating relationship.

#### 4.2.6 Acknowledgement of Study Limitations

The interpretation of these findings should consider several contextual limitations. The study was conducted among auditors working at public accounting firms in Bandung City, meaning that the findings reflect the characteristics of this particular research context. Differences in organizational culture, audit practices, supervision, and professional environments in other regions may produce

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different results. In addition, the insignificant effect of Auditor Professionalism may reflect differences in how respondents understand and apply professionalism in their actual audit work. Differences in educational background and professional experience may contribute to variations in the interpretation of professionalism and its relationship with audit judgment. The finding that Compliance Pressure does not significantly moderate the relationship should also be interpreted within the specific organizational context of the respondents. The absence of a significant moderation effect does not necessarily mean that pressure from superiors or clients is irrelevant to auditor behavior in all settings. Rather, it indicates that, within this study, the pressure variable was not sufficiently strong to statistically change the relationship between Auditor Professionalism and Audit Judgment.

Finally, the study indicates that Audit Judgment may be influenced by factors beyond auditor professionalism and compliance pressure, including the culture of the Public Accounting Firm, the division of responsibilities, organizational procedures, and other contextual factors that were not incorporated into the present research model.

## 5. Conclusion

### 5.1 Summary of Key Findings

The study concludes that auditor professionalism does not have a significant effect on audit judgment among auditors working in Public Accounting Firms (KAP) in Bandung. Based on the statistical results, the relationship between auditor professionalism and audit judgment was not statistically significant (significance value = 0.446; *t*-value = 0.767 < *t*-table = 1.670). Therefore, the findings do not provide sufficient empirical evidence of a statistically significant relationship between auditor professionalism and audit judgment in the observed sample. Given the cross-sectional and observational nature of the study, this finding should be interpreted as an empirical association rather than evidence of a causal effect. This finding indicates that a high level of auditor professionalism does not necessarily translate into improved audit judgment. The results also demonstrate that compliance pressure does not significantly moderate the relationship between auditor professionalism and audit judgment. The interaction term between auditor professionalism and compliance pressure was not statistically significant (coefficient = -0.027; significance value = 0.401). Therefore, the analysis does not provide sufficient empirical evidence that compliance pressure significantly strengthens or weakens the observed relationship between auditor professionalism and audit judgment in the examined context.

### 5.2 Theoretical Contributions

The findings contribute to the auditing literature by challenging the assumption that auditor professionalism alone is sufficient to improve audit judgment. Although professionalism is an important characteristic of auditors, the absence of a significant relationship suggests that audit judgment may also depend on other individual and organizational factors. Furthermore, the finding that compliance pressure does not moderate the relationship provides additional evidence that the relationship between auditor professionalism and audit judgment may be more complex than previously assumed. These findings contribute to addressing inconsistencies in previous empirical research concerning the determinants of audit judgment.

### 5.3 Practical and Policy Implications

The findings imply that auditors should continuously develop their professional competence through formal education, professional development, and ongoing training to strengthen their audit judgment and support audit quality. In addition, auditors need to remain sensitive to potential compliance pressures arising from superiors, clients, or the organizational environment. Maintaining professional independence and ethical awareness is important to ensure that audit judgments remain objective and consistent with

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applicable professional standards. Public Accounting Firms should therefore support continuous professional development and create an organizational environment that encourages auditors to exercise sound professional judgment.

### 5.4 Limitations of the Study

This study is limited to auditors working in Public Accounting Firms in Bandung; therefore, the findings may not be fully generalizable to auditors working in other regions or organizational contexts. In addition, the study relies on questionnaire responses, which may be subject to respondents' perceptions and self-reporting biases. The findings should consequently be interpreted within the specific context and characteristics of the respondents examined in this study.

### 5.5 Directions for Future Research

Future research is encouraged to examine auditor professionalism and audit judgment in different geographical and organizational contexts to assess the generalizability of the findings. Further studies may also incorporate additional individual, organizational, and situational variables that could explain variations in audit judgment. In addition, future research could employ different methodological approaches, such as mixed methods or experimental designs, to provide deeper insight into how professional characteristics and compliance pressure interact in the formation of auditors' audit judgments.

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