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THE INFLUENCE OF PROFESSIONALISM, INDEPENDENCE, AND AUDITOR EXPERIENCE ON AUDIT JUDGMENT

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Abstract:

The study focuses on investigating how audit judgments evolve based on Professionalism combined with Independence and auditor experience within the campaign fund reports compliance audit process targeting the 2024 election participants. The study utilized quantitative investigation and sought responses from auditors at Public Accounting Firms who participated in campaign fund audits by distributing questionnaires based on purposive sampling. Under the multiple regression analysis model through IBM SPSS Statistics, 43 research questionnaires that fulfilled the requirements were evaluated. Testing of hypotheses was performed to measure the influence that Professionalism, together with Independence and auditor experience, have on audit judgment. According to the research data, audit judgment receives positive influence from Professionalism and Independence, yet auditor experience does not impact the judgment significantly. The research reveals that auditor quality depends on professional development together with ethical conduct and maintaining Independence between auditors and their clients. Additionally, the research provides recommendations for auditors and PAFs to prioritize Professionalism and Independence as key factors in producing high-quality audit judgments.

Keywords: Professionalism; Independence; Experience; Audit Judgment

INTRODUCTION

A transparent and accountable democratic process serves as a vital foundation for nations that uphold the values of justice and openness. One crucial aspect of democracy is the management of campaign funds by-election participants, which serves as an indicator of their integrity and transparency. Nurawaddah and Suryaningrum (2024) argue that the results of campaign fund audits can shape public perceptions regarding the integrity and transparency of political parties and legislative candidates. Proper management and reporting of campaign funds not only enhance public trust but also support a healthy democratic process. According to Law Number 7 of 2017 concerning General Elections, the General Elections Commission (KPU) is authorized to appoint Public Accounting Firms (PAFs) to audit the campaign funds of election participants. This regulation mandates that campaign fund reports must be audited by PAFs officially appointed by the KPU. The purpose of campaign fund audits is to provide an objective opinion or conclusion by comparing campaign fund reports against established criteria (Ramadhan et al., 2023). Thus, campaign fund audits aim to ensure that campaign fund reports are accurately prepared in accordance with applicable regulations, as well as to prevent fund misuse or corruption during the election process.



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Widyakusuma et al. (2019) stated that during the execution of audit tasks, auditors may face various limitations, such as time constraints, human resources, costs, and complex transactions. Under such conditions, auditors are required to consider their judgment carefully. Kristin et al. (2023) emphasized that during the audit process, professional judgment is essential to ensure the accountability of the audit results. Consequently, audit judgment plays a crucial role in auditing the campaign fund reports of election participants. This is because audit judgment is necessary when dealing with limited information, complex campaign transactions, and the demand for auditors to ensure that the campaign fund reports of election participants are accurately prepared.

Compliance with campaign fund regulations is a critical aspect that auditors must ensure. Professional auditors possess an in-depth understanding of applicable regulations. Upholding compliance with these regulations can help prevent legal violations and avoid sanctions for election participants. Auditors who are well-versed in regulations can provide the necessary guidance to ensure that campaign fund reports meet legal requirements. The Professionalism of an auditor is vital for analyzing the information needed to produce high-quality audit judgments. This statement aligns with Widyakusuma et al. (2019), who noted in their research that the financial statement audit process and the formation of judgments often require professional consideration to ensure that audit results are accountable and comply with applicable regulations.

One of the main challenges in auditing campaign fund reports is maintaining auditor independence. Auditors must remain free from conflicts of interest to preserve the objectivity and integrity of the audit. If Independence is compromised, bias in audit judgment may arise, undermining public trust in the assessments provided. Wulandari & Nuryanto (2018) stated that when an auditor maintains Independence, they can provide objective audit evaluations without being influenced by any party, thereby avoiding conflicts of interest that could potentially lead to fraud.

Auditing campaign fund reports generally involves various complex transactions, making the auditor experience a critical factor in understanding and evaluating such transactions. Audit experience can be defined as the accumulation of knowledge and skills acquired by auditors through the duration and number of audit assignments they have handled (Riyada & Nur, 2023). This Experience plays a role in helping auditors identify risks and potential issues that may arise in campaign fund reports. Auditors with a high level of Experience are typically better equipped to manage complex audit situations and provide more accurate recommendations and evaluations. Rahmadanty (2020) stated that the audit judgment of experienced auditors is generally superior to that of junior auditors who have recently joined Public Accounting Firms (PAFs).

Research on audit judgment in the context of campaign funds for election participants remains limited, necessitating further studies to enrich the literature and provide a deeper understanding. Most prior research has predominantly focused on the government sector or private companies, creating a gap in the study of auditors' roles in auditing campaign fund reports. Ineffective campaign fund audits may increase the risk of irregularities, corruption, and other unethical practices, potentially undermining public trust in the electoral process and its outcomes (Pratama, 2024). To address this research gap, this study aims to examine the influence of Professionalism, Independence, and auditor experience on audit judgment in the compliance audit of campaign fund reports for the 2024 election participants.

Attribution Theory. Fritz Heider (1958) developed attribution theory, which explains how individuals understand the causes of their behavior and that of others. This theory divides the causes of behavior into two main categories: internal (dispositional) and external (situational). Internal causes include factors within the individual, such as personal characteristics, attitudes, skills, and motivation, while external causes refer to specific situations or conditions that influence an individual's actions (Luthans, 2005).

In this study, Professionalism, Independence, and auditor experience are categorized as internal factors influencing audit judgment. Professionalism encompasses technical competence, ethics, and a professional attitude that drives auditors to work meticulously and objectively. Auditor experience provides the ability to understand risks and complex situations, thereby supporting accurate judgment. Independence is also an internal factor, reflecting the auditor's ability to remain objective and uphold the integrity of the audit process without external influence. These three factors work synergistically to ensure that auditors can deliver accurate, objective, and reliable audit judgments, particularly in the compliance audit of campaign fund reports for election participants.

Professionalism is a concept used to assess how professional external auditors are in performing their duties during the audit process based on their attitudes and behaviors (Widyakusuma et al., 2019). In this context, external auditors refer to auditors from public accounting firms. An auditor's Professionalism is crucial for analyzing the information necessary to produce high-quality audit judgments. Research conducted by Wiedyasmara (2018) found that Professionalism has a partial effect on audit judgment. Similarly, Akbar & Kuntadi (2024) stated that Professionalism has a positive and significant influence on audit judgment. Therefore, the hypothesis of this study is as follows:

H-1: Professionalism has a positive and significant influence on audit judgment.

Auditor independence refers to a neutral attitude that does not favor the interests of any party when examining reports prepared by management (Priyoga & Ayem, 2019). This is crucial as it affects the objectivity and reliability of an auditor's judgment. When auditors are independent, they can provide more objective audit judgments without being influenced by pressure or interests from the audited party. Research by Pertiwi & Budiarta (2017), Sihombing & Siagian (2020), and Vincent & Osesoga (2019) has shown that Independence has a positive effect on audit judgment. Based on the preceding discussion, the following hypothesis can be formulated:

H-2: Independence has a positive and significant influence on audit judgment.

Experience is a key factor influencing the quality of audit judgment, encompassing the knowledge and skills auditors acquire through practice and exposure to various audit situations. Extensive Experience in auditing can assist auditors in completing tasks with similar patterns or characteristics (Yendrawati & Mukti, 2015). Research conducted by Pasanda and Paranoan (2013) found that audit experience significantly influences audit judgment. This finding is further supported by studies Saputra & Kawisana (2021) as well as Aida (2021), which concluded that auditor experience has a positive impact on audit judgment. Based on the explanation above, the hypothesis can be formulated as follows:

H-3: Experience has a positive and significant influence on audit judgment.

METHODS

This study employs a quantitative approach. Sugiyono (2013) explains that the quantitative method is a research method based on the philosophy of positivism, aimed at studying specific populations or samples. The type of data used in this study is primary data. Data sources were obtained through questionnaires consisting of closed-ended statements using a Likert scale. The



questionnaire was designed in a Google Form format to facilitate responses from participants in remote locations and was distributed via email to Public Accounting Firms in Indonesia.

The population in this study consists of auditors from Public Accounting Firms (PAFs) involved in the compliance audit of campaign fund reports for the 2024 general election participants. Based on data obtained from the General Election Commission Decree Number 209 of 2024 concerning the Determination of the List of Public Accounting Firms Authorized to Audit Campaign Fund Reports for the 2024 General Election Participants, 318 PAFs are engaged in such compliance audits. The sampling technique employed in this study is purposive sampling, where samples are selected based on specific criteria aligned with the research objectives. The sample criteria are as follows: (1) Auditors affiliated with a Public Accounting Firm, (2) Auditors involved in the compliance audit of campaign fund reports for the 2024 general election participants, and (3) Auditors willing to participate as respondents. The sample size determination follows Roscoe's rule of thumb, which states that for multivariate analysis, the minimum sample size is 10 times the number of variables (M. Sugiyono, 2008). Since this study involves 4 variables, the sample size is calculated as $4 \times 10 = 40$ respondents. The analytical tool used in this study is SPSS 25.

Table 1. Operational Variables

Variable	Dimensions	Indicator
Professionalism (X1) Widyakusuma et al. (2019)	Professionalism refers to the concept used to evaluate the extent to which external auditors demonstrate Professionalism in carrying out their duties during the audit process, as reflected in their attitudes and behaviors.	<ul style="list-style-type: none"> a. Dedication to the profession. b. Social responsibility. c. Demand for Independence. d. Compliance with professional regulations. e. Affiliation with fellow professionals.
Independence (X2) Drupadi & Sudana (2015)	Independence is a key element for auditors in producing accurate judgments.	<ul style="list-style-type: none"> a. Pressure from clients. b. Acceptance of fees and goods from clients c. Financial relationships.
Experience (X3) Rahmadanty (2020)	Experience refers to the number of cases and audit processes an auditor has conducted, including the variations in complexity levels, periods, and types of industries audited in the past.	<ul style="list-style-type: none"> a. Number of years of work experience. b. Number of audit assignments.
Audit Judgment (Y) Widyakusuma et al. (2019)	Audit judgment is the cognitive process that shapes an individual's behavior in decision-making.	<ul style="list-style-type: none"> a. Determination of materiality level. b. Transaction manipulation.

Source: Author, 2025

RESULT AND DISCUSSION

The sample in this study consists of auditors conducting audits of campaign fund reports for the 2024 general election participants in Indonesia. The research questionnaire was distributed to 314 Public Accounting Firms (PAFs) registered as campaign fund audit implementers. Among these, only 18 PAFs responded and agreed to accept and complete the questionnaire. Based on the responses from these PAFs, 154 questionnaires were collected from the respondents. However, after the purposive sampling process, only 43 questionnaires met the research criteria. This was because 110 respondents were not auditors assigned by the General Election Commission (KPU) in



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accordance with the General Election Commission Decree Number 209 of 2024 concerning the Determination of the List of Public Accounting Firms Authorized to Audit Campaign Fund Reports for the 2024 General Election Participants, and 1 questionnaire lacked complete information. Therefore, the 43 questionnaires that met the research criteria were used as the final data for analysis in this study.

The demographic characteristics of respondents in this study include age, gender, and highest educational attainment. The majority of respondents were aged 21–30 years, totaling 32 individuals (74%), indicating that campaign fund auditors for the 2024 general election participants are predominantly individuals in the early phase of their productivity. In terms of gender, most respondents were male, with a total of 23 individuals (53%). Meanwhile, regarding the highest level of education, the respondents were predominantly bachelor's degree (S1) graduates, with 36 individuals (84%).

Descriptive Statistical Testing. The Professionalism variable measures 46.33 points with a minimum value of 35 and a maximum of 50 with a standard deviation of 3.483 based on descriptive statistical findings. The mean value of Independence amounts to 45.35 alongside minimum and maximum observations of 40 and 50, respectively, while the standard deviation measures 3.046. The Experience variable presents a mean score of 2.93 as well as minimum and maximum values of 2 to 9 along with a standard deviation at 1.549. The Audit Judgement variable demonstrates a mean value of 17.88 across the sample group, while minimum and maximum values range between 14 to 20 with a standard deviation of 1.483.

Data Quality Testing. The research instrument was evaluated through tests for validity and reliability to assess the quality of obtained data. Research instruments need to demonstrate accurate variable measurement through the validity test. The reliability test determines how stable respondents maintain their responses to survey statements.

Validity and Reliability Testing. The validity test was conducted using the r-value (Corrected Item-Total Correlation), which must exceed the r-table value of 0.301, calculated for $df = 43 - 2 = 41$ at a significance level of 0.05. An instrument is considered valid if it meets this criterion; otherwise, it is deemed invalid. Meanwhile, the reliability test was performed by observing the Cronbach's Alpha coefficient, where reliability is deemed adequate if the Cronbach's Alpha value exceeds 0.60 (Ghozali, 2016). The r-value in the validity test was obtained through Pearson correlation analysis for each item in the research instrument.

Table 2. Validity and Reliability Test Results

Variable	Pearson Correlation	Cronbachs Alpha	Remark
Professionalism	0,607, 0,692, 0,740, 0,743, 0,596, 0,757, 0,737, 0,628, 0,702, 0,759	0,879	Valid and Reliable
Independence	0,598, 0,425, 0,740, 0,539, 0,834, 0,758, 0,821, 0,567, 0,391, 0,387	0,809	Valid and Reliable
Experience	0,966, 0,914	0,827	Valid and Reliable
Audit Judgment	0,557, 0,801, 0,632, 0,768	0,639	Valid and Reliable

Source: Primary data processed, 2025

The table above demonstrates that all variables in this study are declared valid and reliable. For the Professionalism variable, the r-value ranges from 0.596 to 0.759, all of which are > 0.301 (r-table), with a Cronbach's Alpha value of 0.879, indicating that the instrument is valid and reliable.



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For the Independence variable, although some R-values are close to the minimum threshold, such as 0.391 and 0.387, all items still meet the validity criteria with a Cronbach's Alpha value of 0.809, which is > 0.60 , indicating adequate reliability. The Experience variable has R-values of 0.966 and 0.914, both of which are > 0.301 , with a Cronbach's Alpha value of 0.827, confirming validity and reliability. Similarly, the Audit Judgment variable has R-values ranging from 0.557 to 0.801, all of which are > 0.301 , with a Cronbach's Alpha value of 0.639, which is > 0.60 , indicating that the instrument is valid and reliable. Therefore, the research instrument meets the criteria for validity and reliability to proceed with further analysis.

Classical Assumption Testing. Classical assumption testing is a series of tests conducted to ensure that the regression model meets specific fundamental assumptions, ensuring that the statistical analysis results are valid and reliable. In this study, the classical assumptions tested include normality, heteroscedasticity, and multicollinearity.

Normality Test. To confirm the normal distribution of regression model errors the normality test is executed. The desired outcome of this assessment is established through the implementation of the one-sample Kolmogorov-Smirnov (KS) test. The distribution of data qualifies as normal when Asymp. Sig. (2-tailed) value is > 0.05 (Ghozali, 2016). According to the normality test results the value of Asymp. The Sig. (2-tailed) value obtained 0.200 exceeding 0.05. The findings from this research demonstrate the normal distribution of the examined data.

Heteroscedasticity Test. Researchers use the heteroscedasticity testing method to confirm whether different observations exhibit variable levels of residual variability. Professor Ghozali (2016) explains how to check this assumption through a scatter plot analysis of ZPRED against SRESID, which requires two evaluation criteria according to his findings: (a). A specified pattern in the scatter plot demonstrates heteroscedasticity. b. A random distribution of data points above and below the zero line in the scatter plot indicates heteroscedasticity does not exist.

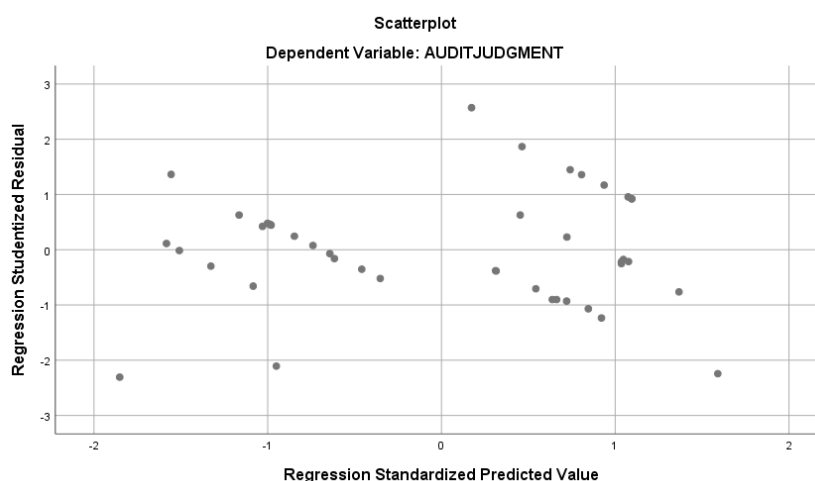


Figure 1. Scatterplot Test Results
Source: Primary data processed, 2025

The scatter plot analysis shows that the residual points exist randomly throughout the plot area without forming any systematic pattern. The residual points spread across the zero line on the Y-axis yet they do not create rising or falling variations at different X-axis predicted values. The results show that heteroscedasticity does not exist within the utilized regression model framework.

The regression model fulfills the homoscedasticity assumption, which makes it appropriate for subsequent analysis.

Multicollinearity Test. A multicollinearity test verifies the lack of perfect or high linear relationships between independent variables. The authors use Variance Inflation Factor (VIF) and tolerance values to examine multicollinearity between independent variables. To determine the absence of multicollinearity, the regression model requires both $VIF < 10$ and $Tolerance > 0.10$ according to test results (Ghozali, 2016).

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF	Remark
Professionalism	0,897	1.115	No multicollinearity detected
Independence	0,934	1.071	No multicollinearity detected
Experience	0,951	1.051	No multicollinearity detected

Source: Primary data processed, 2025

The values in Table 3 suggest no presence of multicollinearity because the tolerance and VIF measurements show proper results. The three tolerance values in the results show Professionalism at 0.897 and VIF at 1.115 while Independence measures 0.934 with a VIF of 1.071, and Experience stands at 0.951 and VIF of 1.051. The tolerance rates for all variables exceed 0.10 while VIF statistics remain below 10.00, thus showing no existence of high linear dependence among independent variables.

T Test. The study conducts t-testing procedures to assess the independent contributions of Professionalism, Independence and Experience to audit judgement evaluation. Researchers measure probabilities during this test while a p-value above 0.05 indicates no significant relationship between independent variables and dependent variables and leads to the rejection of H_0 . The statistical acceptance of H_a occurs when p-value becomes smaller than 0.05 which demonstrates a significant impact between variables. A significance level of 0.05 determined the conditions for the t-test execution (Ghozali, 2016).

Table 4. Multiple Linear Regression Analysis
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	1.091	1.293		0.844	0.404
1 Professionalism	0.104	0.039	0.244	2.647	0.012
Independence	0.349	0.043	0.739	8.162	0.000
Experience	-0.025	0.137	-0.016	-0.183	0.856

a. Dependent Variable: AUDITJUDGMENT

Source: Primary data processed, 2025

The results from linear regression indicate that each unit change in Audit Judgement depends on the independent influences of both Professionalism and Independence variables. The Professionalism variable demonstrates a direct connexion to the Audit Judgement value through its 0.104 coefficient when other variables stay unchanged. In this model, the Independence variable stands out as the most influential predictor of Audit Judgement due to a coefficient value of 0.349. The Experience variable shows negative statistical significance at 0.025 units since each additional



Experience unit decreases the Audit Judgement value by 0.025 units. This transformation has an insignificant impact that translates into a negligible practical effect.

Results of the t-test for the independent variables in this study:

1. The Professionalism variable has a t-value of 2.647 with a significance level (Sig.) of 0.012, which is less than 0.05. This indicates that Professionalism has a positive and significant effect on Audit Judgment. Therefore, Hypothesis H-1 is accepted, meaning that an increase in auditor professionalism will improve the quality of Audit Judgment.
2. The Independence variable has a t-value of 8.162 with a significance level (Sig.) of 0.000, which is much smaller than 0.05. This indicates that Independence has a positive and significant effect on Audit Judgment. Hypothesis H-2 is accepted, affirming that a higher level of auditor independence will enhance the quality of Audit Judgment.
3. The Experience variable has a t-value of -0.183 with a significance level (Sig.) of 0.856, which is greater than 0.05. This result shows that Experience does not have a significant effect on Audit Judgment. Therefore, Hypothesis H-3 is rejected, meaning that the number of years of auditor experience does not necessarily influence the quality of Audit Judgment.

Table 5. Coefficient of Determination Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.838 ^a	0.702	0.679	1.30418

a. Predictors: (Constant), EXPERIENCE, INDEPENDENCE, PROFESSIONALISM

Source: Primary data processed, 2025

Based on the results of the regression analysis, the R-value of 0.838 indicates a very strong relationship between the independent variables (Professionalism, Independence, and Experience) and the dependent variable (Audit Judgment). The R-Square value of 0.702 indicates that the independent variables in this model can explain 70.2% of the variation in Audit Judgment, while factors outside the model explain the remaining 29.8%. The Adjusted R-Square value of 0.679 shows that after adjustment, the model still explains 67.9% of the variation in Audit Judgment. Additionally, the Standard Error of the Estimate value of 1.30418 indicates a relatively small prediction error, meaning that this regression model is fairly good at explaining the relationship between the independent and dependent variables.

The Influence of Professionalism on Audit Judgment. Based on the results of the regression analysis, Professionalism has a positive and significant effect on audit judgment. This is evidenced by the regression coefficient of 0.104 and a significance value (Sig.) of 0.012, which is smaller than the significance level of 0.05. These results indicate that the higher the Professionalism of the auditor, the better the quality of judgment produced in the audit process. This finding is consistent with research conducted by Ramadhani et al. (2024) and Amailiya et al. (2022), which state that Professionalism has a positive and significant effect on audit judgment. This result also supports the attribution theory developed by Heider (1958), which suggests that an individual's behavior, including professional decision-making, is influenced by internal factors such as abilities, motivation, and personal characteristics. Professionalism, as an internal factor, helps auditors to generate high-quality audit judgments.



Professionalism in this context includes the auditor's ability to understand regulations related to campaign funds, maintain integrity, act objectively, and perform tasks in accordance with applicable audit standards. In the audit of campaign fund reports, which requires high accuracy and honesty, the Professionalism of the auditor plays a crucial role in ensuring that the financial reports of election participants are presented transparently and in compliance with the applicable regulations. These findings support the importance of auditor professionalism in maintaining public trust in the results of the audit of campaign fund reports for election participants.

The Influence of Independence on Audit Judgment. The results of the regression analysis indicate that Independence has a positive and significant effect on audit judgment. This is evidenced by the regression coefficient of 0.349 and a significance value (Sig.) of 0.000, which is much smaller than the significance level of 0.05. These results suggest that auditors with a high level of Independence are more likely to produce better audit judgments. This finding is consistent with previous research conducted by Hendrawan & Dirmawan (2023) and Sitanggang (2020), which explain that Independence has a positive and significant effect on audit judgment. This also supports the attribution theory proposed by Heider (1958), which states that internal factors, such as attitudes and personal characteristics, influence individual behavior. Independence, as an internal factor, plays a crucial role in ensuring that auditors can make decisions based on objective evidence and analysis without being influenced by external pressures or interests.

Independence in the audit of campaign fund reports includes the auditor's ability to remain neutral, free from the influence of relevant parties, and without conflicts of interest. In this context, auditors are expected to provide objective assessments of the campaign fund reports of election participants, which often involve political and public interests. These findings indicate that auditor independence is a key element in ensuring the credibility and transparency of campaign fund financial reports for election participants. Therefore, Independence becomes an essential factor in supporting the quality of the audit judgments made by the auditor.

The Influence of Experience on Audit Judgment. Based on the results of the regression analysis, Experience does not have a significant effect on audit judgment. This is indicated by the significance value (Sig.) of 0.856, which is much larger than the significance level of 0.05. This result suggests that the amount of auditor experience does not directly influence the quality of the judgment produced in the audit process of campaign fund reports. This finding aligns with the research conducted by Nugraha et al. (2024), which states that Experience does not influence audit judgment. However, this result contradicts the findings of studies by Widyakusuma et al. (2019) and Pattiware (2024), which showed that Experience has a significant effect on audit judgment. Experience does not support attribution theory because the analysis results indicate that auditor experience does not have a significant impact on audit judgment. Attribution theory, as explained by Heider (1958), assumes that internal factors, such as Experience, directly contribute to an individual's behavior, including decision-making. However, the context of this study shows that auditor experience is not a determining factor in the quality of audit judgment.

The reason why Experience does not have a significant effect is that most respondents in this study have an average of less than three campaign fund audit assignments. This is due to the nature of campaign fund audits, which are conducted only once every five years. Given the limited frequency of assignments for most auditors, they have not had sufficient exposure to the complexity of campaign fund audits to provide better judgments. Therefore, while auditor experience is an important aspect, in this context, other factors such as Professionalism and Independence play a more dominant role in supporting the quality of audit judgment.

CONCLUSION

Based on the research findings, the following conclusions can be drawn. First, Professionalism has a positive and significant effect on audit judgment in the audit of campaign fund reports for the 2024 election participants. This means that the higher the level of Professionalism of an auditor, the better the quality of audit judgment produced. Second, Independence also has a positive and significant effect on audit judgment. This indicates that the higher the level of auditor independence, the better the audit judgment provided. Third, auditor experience does not have a significant effect on audit judgment. This shows that the amount of auditor experience does not directly influence the quality of audit judgment produced in the audit process of campaign fund reports.

The results of this study reinforce the importance of developing competencies and implementing strict ethical standards for auditors assigned to audit campaign fund reports, as well as the need for closer supervision of auditor independence to minimize potential conflicts of interest. As a suggestion for future research, the influence of other variables, such as audit task complexity or external pressures, on audit judgment could be explored further. Additionally, in-depth research on the role of Experience in specific contexts, such as complex campaign fund audits, should be conducted to gain a more comprehensive understanding of the factors affecting the quality of audit judgment.

This study has limitations regarding the response rate of questionnaires, which did not meet the expected number despite being distributed via email to all PAFs involved in the compliance audit of campaign fund reports for the 2024 election participants. Most of the PAFs did not respond, possibly because the auditors were engaged in other assignments and did not have time to fill out and return the questionnaires. For future research, it is recommended to use more effective data collection strategies, such as periodic reminders, offering incentives, or conducting interviews to complement the questionnaires. Additionally, the population and sample can be expanded by involving more auditors so the results of the study can be more broadly generalized to campaign fund auditors and provide more representative data.

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