


## Exploring the Role of Female Auditors in Audit Judgement

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Article Info	ABSTRACT
<p><b>Corresponding Author:</b> Ni Gusti Ayu Ellsa Damayanti E-mail: <a href="mailto:ayuellsa012@gmail.com">ayuellsa012@gmail.com</a></p>	<p>This study is to determine the Role of Female Auditors in Audit Judgment at the Inspectorate of Central Sulawesi Province. This type of research is qualitative with a phenomenological approach. The data collection techniques used were direct interviews and documentation, with a total of 7 sources. The data analysis technique in this research is an interactive analysis model with stages, namely Data Collection, Data Reduction, Data Presentation, Conclusion Drawing, and Theory Relevance. Audit Experience, Audit when Planning, Task Complexity are the main indicators in the Role of Female Auditors in Audit Judgment. The results of this study indicate that experience is very important in audit judgment, task complexity is given to auditors who are considered to have more experience in their fields, the tasks of female auditors when planning have no difference or are equivalent to male auditors, and there is no specific role by female auditors in audit judgment so that the tasks assigned to auditors are not influenced by gender but rather by the abilities and experience of the auditors themselves.</p> <p><b>Keywords:</b> Audit Judgement, Female Auditors, Roles, Gender, Internal Audit</p>

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### INTRODUCTION

The Inspectorate has a key role in preventing irregularities, corruption, abuse of authority, and ensuring that all activities in government are carried out with transparency. In carrying out this role, the Inspectorate requires the role of Auditors to audit the performance and compliance of work units in government organizations. According to Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System: "Internal Supervision is the entire process of auditing, reviewing, evaluating, monitoring, and other supervisory activities of the organization's tasks and functions in order to provide adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance". The purpose of this Internal Audit is more to improve the organization during the activity and before deviations occur due to errors in the use of authority. In this case, Audit Judgment is needed when there is uncertainty, limited information and data obtained, so the auditor must make a decision or judgment and evaluate it.

Audit Judgment is a consideration of the results of responding to information obtained when carrying out tasks, then coupled with the ability within the auditor to produce an assessment and decision. The auditor's view of information related to examination risks and their responsibilities affects the auditor's decision making (Sofia et al., 2022). In carrying out their duties, auditors must be careful, because errors in expressing opinions can occur. There are many factors that can affect Audit Judgment, such as technical and non-technical factors. The technical factors referred to can affect Audit Judgment, such as audit time restrictions, audit environment, knowledge, experience, and pressure from superiors and entities. Meanwhile, non-technical factors, namely, individual actors themselves such as gender differences. Some studies indicate that individual factors such as gender can also play a role in audit decision making, while additional research is needed to understand the relationship comprehensively (Sofia et al., 2022). In the cultural concept, gender functions as a division of roles between men and women in having functions and responsibilities that lead to creating inequality between roles, where men are considered more dominant.

This research is important to see the impact of cultural concepts on the role of female auditors in audit judgment and dig deeper into whether there are possible differences in decision making and assigned tasks between male and female auditors. As the times progress, gender equality between men and women in the world of work has begun to appear, where at this time women dominate the scope of the accounting workforce (Priscilia et al., 2024). Differences based on gender issues in information processing and decision making are based on a different approach, namely that men and women use core information processing in solving problems and making core decisions (Ika Sulistyawati et al., 2019).

The results of Audit Judgment must be supported by adequate, fast and thorough information and processes. There are several previous studies that examined the role of female auditors in audit judgment, namely research by (Roosaningrum & Setiyaningsih, 2020) which states that factors that can influence judgment are gender, auditor experience, auditor knowledge, compliance pressure, task complexity. In the research above, the discussion of the research subject was carried out at the Public Accounting Firm and the Inspectorate. The discussion in the research above is how the role of female auditors in audit judgment in audit planning, audit experience, and decision making. In this study, it does not describe the audit component during the assignment and there are no suggestions for how to support female auditors so that they can increase their knowledge capacity when performing assignments. Exploring the role of female auditors in audit judgment with indicators of experience, audit planning, task complexity based on cultural concepts where there are differences in roles between men and women is the main focus of researchers.

Based on the description above, the purpose of this study is to explore more deeply the role and involvement of female auditors in audit judgment at the Regional Inspectorate of Central Sulawesi Province. This study can provide information about the involvement of the role of female auditors when conducting audit planning and decision-making audits. This research is expected to help provide knowledge about the views of female auditors in carrying out their duties in audit judgment. This study can also be used as a learning tool or reference material for research on the roles and actions taken by female auditors during the audit process.

The financial crisis faced by the millennial generation is an important issue that requires serious attention from various parties. In the last decade, the online lending phenomenon has grown rapidly, providing instant financial solutions for many people, including the millennial generation who often face unique financial challenges. However, this easy access to online loans also brings risks and challenges, triggering a financial crisis for some users (Wahyuni & Turisno, 2019). The millennial financial crisis exacerbated by online loans is an urgent problem for several reasons. First, the negative impact on the financial health of individuals and families. Excessive debt burdens can disrupt long-term financial capabilities, including savings, investments and economic well-being. Second, this issue has the potential for wider social impacts, including increased stress and mental health problems related to financial pressure (Kennedy, 2017).

Technological advances and high internet penetration make things easier for people, especially the millennial generation (Fauzi et al., 2023; Prahendratno et al., 2023), to access online loan services. Many of these services offer an easy application process and minimal requirements, appealing to those who need funds quickly but may not have access to traditional financial services (Nugraha et al., 2023). While online lending offers many benefits, the industry's rapid growth has also come with problems, such as a lack of transparency in terms and conditions, aggressive debt collection practices, and data privacy concerns.

The growth of a poorly regulated online lending industry could affect the stability of the financial system as a whole, creating systemic risks that may require government intervention. Therefore, the urgency to understand and address this issue through effective regulation has become increasingly important to protect consumers and maintain economic stability.

Low financial literacy among millennials often leads to a lack of understanding about financial products, including the risks and consequences of online loans, which can ultimately lead to poor financial decisions and the accumulation of debt (Ginting et al., 2023; Hasibuan et al., 2021). With increasingly uncertain economic conditions and the increasing complexity of financial products. Lack of financial literacy not only affects an individual's ability to manage personal finances but also has a broader impact on society's economic health. Millennials, a large demographic group, are in a key position to influence the future direction of the economy (Abdullah, 2021). Therefore, increasing financial literacy among these circles will not only help in reducing the risk of personal financial crises but also contribute to more stable and inclusive economic development. (Damayanti & Gumilang, 2023).

Based on the urgency above, this research aims to investigate the impact of regulations on handling the financial crisis faced by the millennial generation due to the use of online loans. Specifically, these objectives include evaluating the effectiveness of existing regulations in protecting millennial consumers, identifying gaps in regulations that enable exploitation by online loan providers, and developing recommendations for a more effective regulatory framework. This research also aims to explore the role of financial education as a prevention tool against debt traps, with the ultimate aim of improving millennial financial well-being in facing the challenges of online loans.

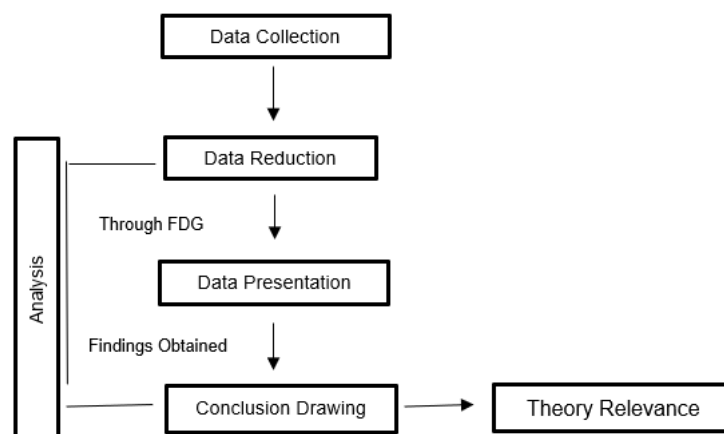
## METHOD

This type of research is qualitative with a phenomenological approach. Thus it can be concluded that qualitative research is a research technique that uses narratives or words in explaining and describing the meaning of each phenomenon, symptom, and certain social situations (Charisma et al., 2022). The phenomenological approach is a qualitative research method which only focuses on exploring the experiences of individual subjects and exploring the meanings that have been experienced. The phenomenological research approach tries to understand human life events within the framework of people's thoughts and behaviors as understood or thought by the individuals themselves (Nasir et al., 2023).

In this study, researchers used Schutz's social phenomenology approach. Schutz (1964) in the book Norman K. Denzin (2009) entitled Handbook of Qualitative Research, states that social science should focus on the ways the world / life, namely the experiential world that everyone takes for granted is created and experienced by its members. The phenomenological research approach tries to understand human life events within the framework of people's thoughts and behaviors as understood or thought by the individuals themselves. Human life in terms of thinking and behavior of society as understood or thought by the individuals themselves.

In qualitative research, the data sources used are humans as (sources) who have information about this research. In qualitative research, humans who provide data or information are also referred to as informants. Informants are people who are considered capable and master and are directly involved in research problems. The informants in this study were 3 female associate auditors, 2 female young auditors, 1 special assistant inspector, 1 male associate auditor and 1 male executive auditor. These informants were chosen because they were considered to have an understanding of the reality of their work through the experience gained and made judgments from the problems encountered during the audit process.

The data collection method in this study is by conducting direct interviews with sources where the statement will later become material for researchers to dig deeper into the role of female auditors in audit judgment.



**Figure 1.** Research Analysis Technique

Figure 1. is an analysis technique in this study where the first stage of this research is data collection. Data collection is carried out by conducting direct interviews related to the

role of female auditors in audit judgment to predetermined sources. Interview questions are made in accordance with the indicators used by this study which will later be developed again by the researcher. After the data is collected, it is continued with the data reduction stage or data preparation so that it becomes simpler and easier to understand without having to eliminate the important information contained in the data. In this study, researchers used the focus group discussion (FGD) technique to analyze the results of data on the role of female auditors in audit judgment. This FGD aims to collect in-depth and detailed data on how respondents' views, experiences, and opinions on research topics (Tempomona et al., 2023).

## **RESULTS AND DISCUSSION**

### **A. Audit Judgment Experience at the Inspectorate of Central Sulawesi Province**

An auditor's experience will lead to quality judgment results and in accordance with audit standards. This is because experience will continue to make changes in each process. Apart from experience, auditors are also given education and training which is carried out in stages and according to levels. According to the results of an interview from one of the young auditors, he said that:

“The first auditor must take 8 years first we can only go to the young auditor because why, because the work is different. Because if the team leader is more difficult, because he has this term when working to this, if the kind of audit is no direct audit experience at the decision level, it is useless. How to make findings, how to violate this position means that it takes several years of experience first, after we have matured, we will only go to the next level. After the next level is 3C 3D, after 3C 3D it takes about 8 more years to go up again to the middle level.”

Afterward, he also said that the 8 years taken by the first auditor in obtaining education and class training was carried out at BPKP for approximately 20 days or less than one month. With the training, auditors can provide judgment in accordance with standards and use previous experiences to assess before making decisions. Because experience is very important for auditors during assignments at OPD where we must be able to communicate, understand policies, strategies for obtaining information, and to comply with our wishes and goals we must have experience and it can all be due to habit. The more often we conduct audits, the more experience we have until finally we are able to provide judgment in accordance with the provisions.

The above was also conveyed by one of the first auditors regarding how important experience is for audit judgment where he said:

“In terms of experience, it is true that it is very important to determine the audit judgment, yes, the more often we audit, the more experience we can get, right? Finally we can judge this is not in accordance with the provisions, this is in accordance with the provisions, something like that.”

Experience is very important for an auditor to make an audit judgment. The experience of conducting an audit from an auditor is considered to lead the auditor to quality and more professional audit judgment results. The effect of auditor experience possessed by experienced auditors can support making better judgments in carrying out audit tasks, while auditors with little experience sometimes make inappropriate judgments (Septiaji & Hasymi, 2021).

In increasing the audit experience of auditors, not only by carrying out the tasks assigned by superiors, but also accompanied by education and training which is carried out periodically according to the level of each auditor. In this training, auditors are given how to communicate, obtain information in accordance with audit objectives and standards.

The more often auditors conduct audits, the more experience they get, and it is this experience that makes auditors able to create quality judgments. This is also said by (Ika Sulistyawati et al., 2019) Experience forms an auditor to be familiar with the situation and circumstances in each assignment.

## **B. Audit Judgment Series during Planning at the Inspectorate of Central Sulawesi Province**

At the Inspectorate of Central Sulawesi Province, audit planning is carried out by planning the location to be audited, what will be audited, team division and other considerations regarding the distribution of tasks. This was also said by an informant from a young female auditor who had been a team leader, he said:

“The role of the team leader means that he has to make a PKA, program planning, what is the name, program, program, what is the term PKA. The audit program is the role of the team leader, after that he makes the audit program then makes the work steps after the work steps we hand over to each member. So the team leader's job is to divide the tasks for his members. That's where he divides the tasks, so A does this, B does this and C does this.”

This conversation also briefly discussed the consideration in the distribution of tasks to be given to its members, he said:

“For example, there are districts that are far away, such as Banggai Laut, Banggai Islands, the distance between men and women is considered, and who will be placed there. That's all that goes into the planning”.

From the results of the interview above, the results of the interview which are a series of audit judgments when planning are said by one of the male intermediate auditors, he said that:

“For audit judgment when planning, when planning, right? First of all, we must first master the legal basis, what considerations are used when planning, what indicators to achieve, that's what.”

Audit judgment during planning is a stage carried out by the auditor before actually carrying out the audit process. The audit planning process involves evaluating the audit plan that has been prepared whether it is adequate and effective to achieve the audit objectives.

At the Inspectorate of Central Sulawesi Province, audit judgment when planning is not only evaluating when going to audit but also preparing, finalizing all preparations, including the team, location, needs and division of tasks to its members. At this time it is the most important part of the audit judgment so that the audit can be in accordance with the objectives and audit standards. In this audit planning, there are usually considerations and policies related to placement for female auditors who have other duties as housewives and other household duties. This planning stage does not have any differences in roles between men and women, all of them are in an equal position and according to their respective abilities or competencies.

The duties of the auditors at this stage of course vary depending on the position of each auditor, both men and women have the same duties. For the position of Associate Auditor or Technical Controller will divide the members into several teams and the place of assignment for each team. Meanwhile, the Junior Auditor Position as Team Leader has the task of making a PKA or Audit Work Program.

In addition, other preparations are mastering and exploring the basics and standards of auditing, what considerations will be used and the indicators to be achieved.

### **C. Task complexity**

In this study, task complexity will measure the ability of auditors at the Inspectorate of Central Sulawesi Province. How are auditors when faced with complex tasks and how auditors solve them. One of the female middle auditors said how she faced a complex task, namely:

“We go to the leader “sir we still have this task, it seems unfinished. If there is someone else who can be appointed”. We give consideration to the leadership, if there is no one else, we must accept.”

He also confirmed that it is true that if there are no other members who are considered capable by the leadership then he will continue to carry out the task in addition to other tasks. According to him, this action is also included for the sake of the smooth running of the inspectorate's organizational structure. According to him, there is a reason why it has to be him and cannot be replaced by someone else. He said the reason was:

“This is a calculation expert, for example, an expert in calculating state losses, an accounting person, for example, accounting, is he suitable for calculating losses? For example the area “oh he is suitable to be the head of this team”.

From this conversation, it can be said that the assignment given also depends on the ability of an auditor who inevitably can take on the task.

The next informant is also an intermediate auditor who said:

“Get used to this, we already have a plan for a year, we do all these audit tasks for a year but suddenly something comes in that was not planned, right, and we have to either audit, either we review, either we evaluate it, it could be. So usually in my personal experience which one should be prioritized.”

He said that according to his experience, there are several tasks that have deadlines and must be inputted into the application, so he prioritizes tasks that have faster deadlines.

The results of this interview are also the same as those said by the middle auditor in the investigation section who said:

“For me, I adjust which assignment first. I mean, let's say there are 4 assignments. First, for example, an audit of compliance audits, secondly, riviui, which means that I adjust the assignment letter, whichever one comes first is the one I complete.”

Task complexity refers to the level of difficulty of the task whether it is based on the number, complexity, and deadline of the audit. Task complexity can also be interpreted as an individual's perception of task difficulty caused by limited capacity and memory and the ability to integrate problems owned by the decision maker (Azizah & Pratono, 2020). Auditors who are able to handle complex tasks properly and regularly are usually considered to have higher abilities.

At the Inspectorate of Central Sulawesi Province, task complexity is one of the things that can be considered to measure the ability of auditors. Judging from the results of the interview, it shows that complex tasks are not always given to all auditors but to auditors who are considered capable or have experience in their field of work. However, auditors who are given additional tasks also have the right to refuse if they are unable to carry out these tasks provided that there are other, heavier tasks. Even though sometimes there are other tasks but the superiors are only able to entrust the task to one auditor, inevitably the task will still be taken over by the auditor.

On the other hand, rather than piling up tasks, there are alternative ways that auditors can complete tasks efficiently, namely by prioritizing tasks according to the deadline given. Each task has a different deadline and different ways of completing it, such as tasks that must be input through the application. Another alternative is to work on tasks in accordance with the assignment letter given, which task letter comes first, then that will be completed first.

#### **D. The Role of Female Auditors in Audit Judgment at the Inspectorate of Central Sulawesi Province**

In terms of the role of women in audit judgment, the researcher obtained interview results from one of the female informants with the position of middle auditor saying that:

“The role of women in audit judgment does not have a specific role, but we are actually how women are empowered, that's the point. That women can lo, women can work as auditors, well if I am like that. How women become empowered women is all I think. So you can provide benefits to people.”

Instead of that, the results of an interview from a young female auditor regarding the role of women in audit judgment are:

“For example, men and women have the same role when they are team leaders. She is a young auditor, to choose her as a team leader, there are usually criteria. For example, “oh she has mastered this examination, oh she is the one who is suitable to be the team leader” there are usually criteria from the technical controller or irban who assigns, usually there.”

However, another answer emerged from another young auditor informant who said:

“Yes, it's the same. That's why, based on ability, we also look at the person. The training he did before or experience, for example, he was previously a goods manager, previously he did training on goods, usually I give him the part so that he can audit in the field of goods like that.”

However, after digging deeper, there are several considerations that turn out to be a slight difference between the duties of men and women. In his interview he said:

“Sometimes the place of assignment is different. Sometimes if the women are close by, the men are far away because there are usually considerations like that too.”

However, after saying this, she explained that the difference had been considered very precisely. It is not without reason why men get remote assignment locations, it is because female auditors usually have children or some obligations at home that cannot be left for days. With careful consideration and male auditors agreeing, the difference in assignment locations can be different.

Furthermore, the interview results from one of the middle auditors in the investigation section responded to questions about the role of women in audit judgment. He said that:

“If here there are mostly women and mostly women and it just so happens that the women here are all mighty women, so we are more like this, right here the mothers are dexterous. In fact, we are the ones who sat-set-sat-set, the men just follow him.”

Having said this, he also confirmed that women are considered to be more conscientious. He said that:

“Usually it's like there are several assignments, oh, it seems good if the mothers come in because they are more careful here, more usually there is depending on the leadership's consideration again, well, like that. It also depends on this, the usual educational background.”

According to him, it is not only gender factors but also previous education and training.

One of the special person in charge also provided answers about the role of female auditors in audit judgment. He argues that there are no different assignments between men

and women, whatever women's tasks are done by men and vice versa. Responding to the statement that women are considered more thorough, he said:

“Yes, it is usually more neat in terms of but not really. There are men who are actually more detailed in doing supervision.”

But at the end of his question, he confirmed that women are more presentable, but in some aspects. His sentence is:

“It's the same, this is based on what we experience in front of our eyes, what we see, as a leader, I see how my friends work patterns, it's the same. It's just that women are more attentive, in terms of, for example, preparing food and drink, tidying up a plan, yes, women are actually tidier than men. Men usually already know the way it is done, for example, but what's the name, those roles are the pluses of women.”

This is also explained by the example of an out-of-town assignment where female auditors prepare consumption and organize it, but in the assignment women and men still perform the same tasks.

Apart from taking the point of view of female auditors, researchers also took the point of view of male auditors. How do male auditors place female auditors in the assignment and what is their role. One of the male associate auditors responded by saying:

“Because of gender differences? No, there isn't. So later the assignment will be based on the PKA Audit Work Program, the audit work program is made by the team leader and later assisted by the technical controller, later reviewed by the technical controller. Later from the PKA it has been divided, this one is a woman who is male, the same as usual, according to the competence of the auditor. If for example this is a woman, if she is capable here, she is here.”

From his statement it can be said that the assignment also does not look at men or women. Both women and men will get equal assignments, but also seen from their competence. This is reinforced by a further statement from him, namely:

“Yes, differences according to their competence. We want it to run smoothly, if he is good here, I will put him in another place, later there will still be others.”

Besides experience and competence, he also often provides other considerations that he can give to female auditors. In this case he said:

“Consideration is also taken if, for example, there is an audit in the district. We usually consider that too, oh this is our mother in the closest district so we can also be far away from men.”

The results of this interview show that although there are other considerations given to female auditors, even if it is very urgent or very necessary.

From the results of all interviews, the researcher concluded that there is no specific / special role played by female auditors in audit judgment. As social beings consisting of two sexes, men and women have different innate traits from birth that have an impact on their performance as auditors (Sofia et al., 2022). The duties of female auditors and male auditors are all equal without being differentiated in the assignment. The considerations given to female auditors for reasons already agreed upon by both female and male auditors.

Role is the action or behavior of a person in a position both organization and society. Along with the development and progress of development, there has been a shift in the role of women, especially from domestic roles to roles that are more oriented towards the wider community (public role), namely working outside the home (Setyoningrum, 2020). This research refers to the role of female auditors in audit judgment at the Inspectorate of Central Sulawesi Province. Roles usually have characteristics such as norms that regulate a person's behavior in a situation.

From the results of the interviews, it was found that the role of women both in work and in society can actually be chosen by the woman herself by how she positions herself and makes herself more useful in society, how the woman is able to prove that gender is not a differentiator in work. In terms of tasks, both female and male auditors are not taken from the previous culture where men are considered more reliable at work. The division of tasks in audit judgment at the inspectorate of the province of Central Sulawesi tends to be more on the ability of the auditors themselves. The ability of this auditor will later be seen when distributing tasks.

Apart from the competence of the auditors themselves, there are differences in assignments between men and women, namely when distributing assignment locations where some female auditors get positions closer to the city. This is not without reason, this happens because some female auditors have additional obligations such as household chores which result in female auditors not being able to reach distant assignment locations. This difference in assignment location has also been agreed upon by other team members, and has been very carefully considered and agreed upon.

In some studies, it is said that women in processing information tend to be more thorough by using more complete information and re-evaluating the information and not giving up easily. However, at the Inspectorate of Central Sulawesi Province, some male auditors are also considered more dexterous when there is an assignment, even though the urban has been dominated by female auditors.

From the interview results, the assessment for assignments does not only depend on gender issues that are circulating, but on the ability and competence of each auditor itself. It is true that women are considered more neat and attentive in preparing for assignments, but that is not the criteria used when working on assignments later.

With this it can be seen that the role of women in audit judgment is not specific. Judging from previous studies, today's female auditors seem more advanced than before.

Based on the results and discussion above, the findings of this study are that experience is very important for audit judgment. The implementation of audit planning at the inspectorate of the province of Central Sulawesi does not have different tasks between male and female auditors, all in accordance with their respective positions and duties. The complexity of the task is not given randomly, but according to the experience and ability of the auditor himself. Female and male auditors have differences but not in the tasks but in the location of the assignment given. Female auditors who have double duties, apart from being an auditor, namely housewives get relief in the form of doing assignments in locations close to the office / city area. This has also been agreed by other auditors when carrying out audit planning.

### CONCLUSION

Based on the research results through direct interviews above, experience greatly influences the judgment of an auditor. Experience is not only obtained from education and training but also in the assignments that have been carried out. The more tasks you have done, the more experience you get. Lack of experience can result in errors in decision making which have an impact on audit judgment that does not go according to plan. considered capable. Planning audits is the most important stage before making an audit judgment. Careful preparations when conducting an audit at an OPD are carefully prepared during this planning audit. Preparations made include the division of teams by technical controllers, preparation of audit work programs by team leaders, division of locations, what will be audited, and other considerations. Even though they have conducted training, auditors must also prepare audit boundaries to comply with the standards and legal basis and what indicators will be achieved later. Task complexity is a form that an auditor has the competence to complete the task. Completion of these tasks also depends on the auditor himself, because each individual has his own way and his own abilities. However, this additional task is also not forced if there are other auditors who are able to do it besides the previously selected auditors. This study shows that there is no specific role for female auditors in audit judgment. If women are considered more meticulous and neat, this study also shows that men also have rigor. However, in the assignment there are still considerations given to female auditors, but that is on the grounds of household duties which result in female auditors only being able to work within the nearest city / district. But compared to that, there are still many female auditors who do not consider this or it can be said that the duties are equal between women and men. Differences in assignments are not only due to gender but more to the competence and abilities of these auditors.

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