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THE ROLE OF PROFESSIONAL ETHICS MEDIATION IN THE INFLUENCE OF AUDITOR COMPETENCE AND TASK COMPLEXITY ON AUDIT JUDGMENT IN PUBLIC ACCOUNTING FIRMS IN MEDAN

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Abstract

This study aims to analyze the effect of auditor competence and task complexity on audit judgment, with professional ethics as an intervening variable. The background of this study is driven by the increasing need for reliable and transparent financial reports, given that these reports are the main basis for investors, creditors, regulators, and other stakeholders in making strategic decisions. Quality audit judgment can only be achieved if auditors have adequate technical competence and experience and can deal with the increasing complexity of audit tasks. In addition, auditors must uphold professional ethics to remain independent, objective, and able to avoid potential conflicts of interest in every decision-making process. This study uses an associative quantitative approach with path analysis using SmartPLS 4.0 software. Data were collected through questionnaires distributed to 80 auditors working at several public accounting firms. The results show that auditor competence and task complexity positively and significantly affect professional ethics. These two variables also have a positive and significant effect on audit judgment. In addition, professional ethics have a positive and significant effect on audit judgment and can mediate the relationship between auditor competence and audit judgment, as well as between task complexity and audit judgment. These findings confirm that the quality of audit judgment is largely determined by a combination of technical competence, experience in managing complexity, and commitment to professional ethics. Thus, this study strengthens the literature on the determinants of audit judgment and provides practical implications for improving audit quality in both the public and private sectors.

Keywords: Auditor Competence, Task Complexity, Audit Judgment, Professional Ethics

INTRODUCTION

Global business developments have brought about increasingly complex competitive dynamics in recent decades. Companies are not only required to generate high profits but also to present financial reports that are fair, transparent, and reliable. Financial reports have become an important tool for investors, creditors, regulators, and other stakeholders in assessing the condition and prospects of a business entity. However, for these reports to truly serve as a basis for decision-making, there needs to be a guarantee of reliability through an independent external audit mechanism. Audits conducted by public auditors enhance the credibility of financial reports by providing an objective opinion on the reports' compliance with generally accepted accounting standards. The role of auditors is increasingly crucial in the modern context because users of financial statements rely on audit results for investment decisions and regulatory oversight. Therefore, auditor independence is a fundamental principle that distinguishes the audit function from internal company activities. Independent auditors must be able to assess financial statements without bias, based on sufficient and relevant audit evidence. The audit process involves gathering evidence through inspection, observation, confirmation, and analysis of complex information. Only with a systematic methodology can auditors adequately express the fairness of financial statements (Glroia & Hermi, 2023). The quality of an audit is determined not only by technical procedures, but also by the auditor's professional competence. Competence includes accounting knowledge, technical auditing skills, experience, and the ability to make sound judgments. Audit judgment refers to auditors' cognitive process in evaluating evidence, weighing alternatives, and concluding. This process is greatly influenced by the complexity of the task and the audit environment. Auditors must understand technical details and consider risks, transaction uncertainties, and the impact of decisions on stakeholders (Hanum et al., 2024).

The complexity of the task is one of the key factors that can affect the quality of audit judgment. The more complex the audit assignment, the greater the challenge for auditors in processing information and assessing the fairness of financial statements. Complexity can arise from various aspects, such as large transaction volumes, diverse data variations, accounting estimation uncertainties, or complex organizational structures. These conditions require auditors to be more careful and thorough in evaluating evidence. Research shows that high task complexity can increase the risk of inconsistency and reduce auditor accountability, potentially lowering the quality of audit judgment if not balanced with adequate competence (Sitorus & Batu, 2025).

On the other hand, auditor experience plays a significant role in reducing the negative impact of complexity. Experienced auditors can identify patterns, speed up the analysis process, and manage uncertainty better. Experience also allows auditors to make more consistent judgments even when faced with difficult situations. Thus, there is a close relationship between competence, experience, and task complexity in determining the quality of judgment. Recent studies confirm that auditors with high competence and extensive experience can produce more accurate judgments, thereby supporting the creation of reliable audit reports (Adiyana & Juniarti, 2025). In addition to competence and task complexity, professional ethics play an important role in maintaining the quality of audit judgment. Auditor professional ethics include the principles of independence, integrity, objectivity, and compliance with professional standards. In practice, auditors often face ethical dilemmas, such as pressure from clients to manipulate reports or conflicts of interest that can affect independence. In situations like this, ethics serve as a moral guide that prevents auditors from making decisions that are detrimental to the public. Recent research shows that ethics can strengthen the positive influence of competence on the quality of judgment, while reducing the risk of bias due to external pressure or task complexity (Glroia & Hermi, 2023).

International accounting scandals, such as Enron and WorldCom, are clear evidence of how failure to maintain professional ethics can destroy the integrity of financial reports. Auditors who neglect to maintain independence or ignore the principle of objectivity exacerbate the impact of task complexity. Therefore, understanding the interaction between competence, experience, complexity, and ethics is crucial to ensure high-quality audit judgment. In the contemporary research framework, audit judgment is viewed as a multidimensional process influenced by various factors. Competence and experience provide the basis of knowledge and technical skills. The complexity of the task becomes a challenge that tests the auditor's analytical and meticulous abilities.

Meanwhile, professional ethics act as a moral control to ensure that decisions remain independent and objective. Combining these factors determines the quality of audit judgment, which ultimately affects the reliability of financial statements and market confidence. Public trust in the auditing profession demands serious attention to the quality of judgment produced. If the judgment is incorrect, the audit report becomes unreliable, harming investors, creditors, and other stakeholders. Therefore, research on the factors influencing audit judgment is increasingly relevant, especially in ever-changing business dynamics. Recent studies confirm that competence, task complexity, and professional ethics are the main interrelated determinants in shaping the quality of audit judgment (Sitorus & Batu, 2025; Hanum et al., 2024). Thus, the background of research related to audit judgment emphasizes the importance of auditors as an independent profession who are not only required to be technically competent but also adhere to professional ethics in facing the complexity of their tasks. A deeper understanding of the interaction of these factors is expected to improve audit quality, strengthen public confidence in financial reports, and maintain the financial system's stability as a whole.

LITERATURE REVIEW

Theory of Role

Role theory explains that individuals act according to the social expectations attached to their positions. Auditors are often involved in Boundary Spanning Activities (BSA), which seek additional information to support decision-making. However, this condition increases the risk of role stress, where roles become blurred, conflicting, or excessive, making them difficult to perform consistently. Role stress in public auditors consists of three main elements: role conflict, role ambiguity, and role overload. Role conflict arises when auditors receive contradictory demands, such as between maintaining compliance with professional standards and the obligation to follow internal organizational policies. Senior auditors are usually better able to manage these conflicts because their experience supports more accurate judgment (Siregar et al., 2019). Role ambiguity occurs when auditors lack clarity regarding guidelines, tasks, responsibilities, authority, standards, and time allocation. This ambiguity can reduce the effectiveness of auditors' judgments and affect their job satisfaction (Wulandari et al., 2024). Meanwhile, role overload reflects excessive workloads and high public expectations regarding the accuracy of auditors' judgments, which often cause fatigue and reduce audit quality (Johari et al., 2019). Thus, conflict, ambiguity, and overload are

important dimensions of role stress that directly affect the quality of audit judgments. Organizational support, role clarity, and workload management are necessary to minimize the negative impact of auditor role stress (Mappangile et al., 2019).

Audit Judgment

An audit is a systematic process conducted by independent auditors to collect and evaluate evidence and assess the conformity of financial statements based on generally accepted standards. The quality of an audit is greatly influenced by audit judgment, which is the professional consideration of auditors in interpreting evidence and providing opinions throughout the audit stages, from planning to reporting. Audit judgment is crucial because it reflects the effectiveness of the auditor's performance in dealing with complex conditions (Ilori et al., 2021). Several main factors influence judgment. First, materiality must be determined professionally because it has no absolute benchmark (Saraci & Allushi, 2025). Second, audit risk is related to the possibility of auditors failing to detect material misstatements. Properly understanding risk increases opinions' reliability (Li et al., 2024). Third, the going concern is the evaluation of the client's business continuity, which affects the credibility and perception of investors (Vieira & Machado, 2024). Beyond technical aspects, cognitive biases such as the halo effect can influence auditors' interpretations, creating positive or negative biases that reduce audit quality if not controlled with professional skepticism (Harvin & Killey, 2021; Bizar et al., 2025). Recent research emphasizes integrating ethics, experience, and regulations to maintain objective judgment (Li et al., 2024).

Auditor Competency

Auditor competence combines knowledge, skills, experience, and professional attitude, enabling auditors to perform their duties effectively and highly. Competence plays an important role in understanding accounting standards, audit procedures, and the complexity of the client's business. Competent auditors are better able to detect material misstatements, assess risks, and make reliable judgments, thereby improving the overall quality of the audit (Ocak et al., 2022). Competence encompasses not only technical skills but also industry-specific understanding. Industry-specialized auditors can assess clients' unique risks more accurately and are trusted to provide relevant audit recommendations (Sollfrey et al., 2024); (Othman et al., 2025). In addition, professional competence increases public confidence in financial statements because competent auditors can maintain independence and professional skepticism (Gunawan & Lestari, 2025; Siahay et al., 2023). The three main dimensions of competence include personal qualities (integrity, ethics), general knowledge (business insight, regulations), and specific expertise (technical mastery of auditing). Continuing education and certification have been shown to improve these dimensions (Rumasukun, 2024). Strong auditor competence supports transparency, reduces the risk of misstatement, and maintains capital market stability through credible audit opinions (Ilori et al., 2021).

Task Complexity

Task complexity is an important external factor that influences audit judgment. Audits often involve interrelated and dynamic tasks, so the level of complexity affects the performance, accuracy, and quality of auditors' decisions (Griffith et al., 2021). The higher the complexity, the greater the cognitive pressure experienced by auditors, which increases the risk of judgment errors and reduces accountability (Camilli et al., 2025). Audit complexity can be understood through three dimensions: component (amount of information), coordinative (relationships between data and actions), and dynamic (changes in conditions). Auditors' perceptions of complexity often differ and are influenced by experience, knowledge, and task structure (Maradona, 2020). High levels of complexity can lead to ambiguity, irrelevant information, and inconsistent results, potentially reducing consistency and triggering dysfunctional auditor behavior (Kadous & Zhou, 2019). However, complexity can also train analytical skills if auditors have adequate skills and skepticism (Mala & Chand, 2015; Tan et al., 2002). Research confirms that complexity without clear procedures and strong accountability will reduce audit quality (Griffith et al., 2021). Thus, task complexity is a significant determinant in audit judgment; in-depth understanding and auditor skills are key to maintaining audit reliability.

Professional Ethics

Ethical awareness plays a central role in auditing, as the quality of auditors' services is highly dependent on public and regulatory trust. Public accounting is not only technical but also a profession of trust, making professional ethics a fundamental and non-negotiable requirement. Auditors must have a high moral commitment and dedication to society in maintaining the integrity of financial reports and market stability (Carcello et al., 2018). Professional ethics include a set of principles, norms, and moral standards that govern the professional conduct of audits. Auditors

are required to be technically competent and maintain independence, objectivity, and accountability at every audit stage. Various factors greatly influence professional ethics, including professional norms, education and training, organizational culture, and external pressures that influence auditors' decisions (Kaplan & Whitecotton, 2001). Public accountants' professional code of ethics generally consists of ethical principles, rules of conduct, interpretations of rules, and applicable guidelines. These standards help auditors deal with ethical dilemmas that often arise due to conflicts of interest, client pressure, or task uncertainty. Research shows that professional ethics play an important role in improving the quality of audit judgment, as auditors with high ethical awareness are better able to resist external pressure and maintain the independence of their opinions (Rialdy et al., 2023; Griffith et al., 2021; Anjelita et al., 2025). Thus, professional ethics are not just a set of rules, but a moral and professional foundation that determines the auditing profession's quality, credibility, and sustainability.

Hypothesis Development

The Relationship Between Auditor Competence and Professional Ethics

Auditor competence, which encompasses knowledge, skills, and professional experience, plays a vital role in strengthening professional ethics. Based on role theory, auditors' understanding of their responsibilities within the profession motivates them to act in accordance with ethical norms and values. Competence and ethics together improve audit quality and reinforce trust in the profession (Rumasukun, 2024; Alsaeedi & Kamyabi, 2023). Competence enables auditors to internalize ethical principles, equipping them to withstand external pressures better and navigate conflicts of interest, which ultimately strengthens their independence and integrity (Indah, 2022). Empirical evidence confirms that auditors with superior expertise demonstrate greater objectivity in their professional judgments and stronger adherence to professional standards, which directly translates to higher audit quality (Budiman, 2023). Beyond technical proficiency, a deep understanding of the client's industry and practical experience are critical assets that empower auditors to resolve complex ethical dilemmas effectively (Krisnia et al., 2024). This robust professional competence is fundamental to enhancing the transparency of financial statements and serves as a key determinant in fostering public trust in the auditing profession (Amarissa et al., 2023). In essence, auditor competence is not merely a determinant of technical effectiveness but also the foundation of ethical conduct, enabling auditors to uphold their integrity, maintain independence, and ensure the delivery of a high-quality audit.
H1: Auditor Competence Affects Professional Ethics

The Relationship Between Task Complexity and Professional Ethics

The complexity of the tasks faced by auditors significantly impacts their professional ethics. Increasing task complexity requires auditors to exercise stronger ethical reasoning and maintain adherence to professional standards to ensure sound audit judgment (Adiyana & Juniarti, 2025). Based on role theory, individuals who understand their professional roles are more likely to act consistently with the ethical norms and standards expected by the organization, thereby reinforcing integrity in the auditing process (Wijaya et al., 2020). In audit practice, increasing complexity, such as complex financial transactions or regulatory changes, adds pressure and ambiguity, potentially weakening auditors' ethical decisions (Griffith et al., 2021; Camilli et al., 2025). However, competent auditors who understand their professional roles are better able to maintain integrity, independence, and objectivity even under high pressure (Svanberg & Öhman, 2016). Such competence supports internalizing the code of ethics, which is important for maintaining professional behavior in complex conditions (Mökander et al., 2021). Recent research also confirms that task complexity without clear ethical standards can increase the risk of cognitive bias and dysfunctional decision-making by auditors (Susanto et al., 2020). Thus, although task complexity has the potential to test the professional ethics of auditors, a deep understanding of roles, personal integrity, and professional competence can strengthen auditors' ability to maintain ethical standards in all conditions.
H2: Task Complexity Affects Professional Ethics

The Relationship Between Auditor Competence and Audit Judgment

Auditor competence is closely related to the quality of audit judgment produced. High-competence auditors can better interpret audit evidence accurately, reduce cognitive bias, and produce reliable professional decisions (Ilori et al., 2021). The level of auditor competence directly impacts the accuracy of audit judgments, especially when faced with external pressure and role overload due to high public expectations of public accounting firm auditors (Togatorop, 2025). Strong competence enables auditors to maintain objectivity under stressful conditions and complex tasks (Deliu, 2020). The absence of standard criteria for audit judgment requires auditors to have extensive knowledge, experience, and professional skepticism to make the right decisions (Xu et al., 2023). Improving competence through continuing education and technical training has been shown to improve the quality of auditor judgment (Sollfrey et al., 2024). In addition, industry specialization also strengthens auditors' ability to deal with unique audit risks, resulting in more accurate and relevant judgments (Sollfrey et al., 2024). Thus, the higher the auditor's competence, the better the quality of the audit judgment produced, even though there are additional costs for the CPA firm to develop competence (Zgarni et al., 2016).

H3: Auditor Competence Affects Audit Judgment

The Relationship Between Task Complexity and Audit Judgment

In the audit process, auditors must rely on relevant evidence and information to support the conclusions of the audit report. However, confusing tasks, irrelevant information, unstructured data, or unclear alternatives can increase the complexity of the task and make it difficult for auditors to make the right judgment (Griffith et al., 2021). This complexity is often subjective; tasks that are easy for experienced auditors may seem difficult for other auditors, influenced by ambiguity and weaknesses in the task structure (Maradona, 2020; Camilli et al., 2025). Such situations can lead to judgment errors when auditors cannot adjust their professional considerations to the available evidence (Griffith et al., 2021). In the context of role theory, this is explained through role ambiguity, namely the lack of clarity in role expectations that amplifies the impact of task complexity on the quality of judgment (Aida, 2021). Recent research confirms that high complexity without clear audit procedures increases cognitive pressure and bias in decision-making (Kadous & Zhou, 2019; Zgarni et al., 2016). However, auditors with competence, professional skepticism, and ongoing training support can better cope with complexity, so that judgment remains consistent and in line with audit evidence (Ocak et al., 2022).

H4: Task Complexity Affects Audit Judgment

The Relationship Between Professional Ethics and Audit Judgment

Professional ethics are a set of behavioral rules established by professional organizations to ensure that accountants and auditors maintain standards of integrity and public responsibility. The principles of accounting ethics include professional responsibility, public interest, integrity, objectivity, competence and professional care, confidentiality, professional behavior, and technical standards (Svanberg & Öhman, 2016). Auditors' understanding of these ethical principles is very important because it directly affects the quality of the audit judgment (Murti et al., 2022). Auditors who adhere to the code of ethics are likelier to maintain objectivity and consistency in assessing audit evidence (Lase et al., 2021). Within the framework of role theory, the relationship between professional ethics and audit judgment can be explained through role conflict, which occurs when auditors face pressure between conducting audits in accordance with the code of ethics or complying with the demands of the audit organization, which are sometimes contradictory (Doozandeh et al., 2021). This role conflict can reduce auditor independence and risk producing biased judgments (Zgarni et al., 2016). However, auditors with high competence and ethical commitment can manage role conflicts to maintain professionalism (Ilori et al., 2021). Thus, the stronger the auditor's understanding of professional ethics, the more accurate the audit judgment produced, even under conditions of pressure and complexity (Camilli et al., 2025; Griffith et al., 2021).

H5: Professional Ethics Affect Audit Judgment

Professional Ethics Mediates the Relationship between Auditor Competence and Task Complexity with Audit Judgment

Audit judgment is an important professional decision based on the auditor's understanding of facts, data, and audit evidence. Auditors are responsible for carrying out their roles adequately, even though they often face highly complex tasks (Griffith et al., 2021). From the perspective of Role Theory, every individual in an organization has certain expectations of their roles, both in terms of responsibilities and behavior, so auditors are required to function as independent assessors and objective financial supervisors (Nasution & Östermark, 2019). Auditor competence is

a key factor in meeting these expectations. Competent auditors can analyze complex information, detect misstatements, and produce high-quality audit judgments (Svanberg & Öhman, 2016). However, the high complexity of the task can create ambiguity and uncertainty in roles, reducing the quality of judgment if auditors do not have adequate skills (Camilli et al., 2025). In this context, professional ethics are a control mechanism that helps auditors remain consistent with their responsibilities even under pressure. The principles of professional ethics, integrity, objectivity, independence, and professional competence, serve as behavioral guidelines that keep auditors adhering to standards even when faced with role conflicts or organizational pressures (Zgarni et al., 2016). Research shows auditors with a strong understanding of ethics can better balance role expectations, maintain accountability, and produce more reliable judgments (Ilori et al., 2021). Thus, the application of professional ethics not only strengthens the relationship between competence and audit judgment and helps auditors deal with the challenges of task complexity. Professional ethics is a key element that enables auditors to perform their roles optimally in line with stakeholder expectations.

H6: Professional Ethics can mediate Auditor Competence on Audit Judgment
H7: Professional Ethics can mediate Task Complexity on Audit Judgment

Based on prior theories and findings, this study positions professional ethics as a mediator linking auditor competence and task complexity to audit judgment. Competence strengthens reliable decisions, while ethics ensures consistency under pressure. The proposed research framework illustrating these relationships is presented in the following model.

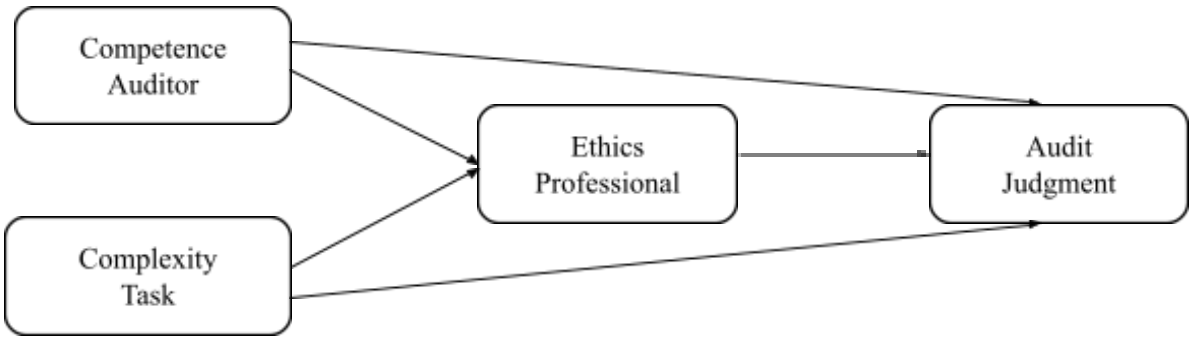

Figure 1. Research Model

METHODS

This research is an associative study with a descriptive quantitative approach. Quantitative methods are used because they are closely related to the numbers analyzed using statistical techniques to answer research questions, test hypotheses, and predict relationships between variables. Associative research was chosen because it allows for the simultaneous exploration of the influence and relationships between variables, thereby enabling the construction of a theoretical framework that explains, predicts, and controls certain phenomena (Irfan et al., 2024); (Hair et al., 2021; Hair et al., 2021; Ringle et al., 2020). The research variables consist of two independent variables: Auditor Competence and Task Complexity, one dependent variable, Audit Judgment, and one intervening variable, Professional Ethics. Audit judgment is measured using indicators of materiality, audit risk, and going concern; auditor competence is measured through knowledge, skills, and behavior; task complexity is measured based on the level of difficulty and task structure; while professional ethics includes principles, rules, interpretations, and ethical guidelines that auditors must comply with (Griffith et al., 2021; Sitorus & Batu, 2025; Hanum et al., 2024).

The population of this study consisted of 224 auditors working at public accounting firms in Medan. The entire population was used as a sample through a saturated sampling method (census) so that the research reflects the actual conditions of all auditors in the region. The research data is quantitative and sourced from primary data obtained through questionnaires. The research instrument uses an ordinal scale to measure auditors' attitudes, opinions, and perceptions towards social phenomena within the auditing scope (Sekaran & Bougie, 2016; Hair, et al., 2020). The questionnaire was distributed directly to auditors at each public accounting firm to minimize response bias. The collected data were then analyzed using the Partial Least Squares (PLS) method based on Structural Equation Modeling (SEM). PLS was chosen because it is capable of testing measurement models (validity and reliability) as well as structural models for causality testing simultaneously, even though the sample size is relatively limited or

the data is not normally distributed (Hair et al., 2021). The analysis was conducted using SmartPLS version 3 software, which is widely used in management, accounting, and social science research due to its flexibility in handling complex models with latent variables.

RESULTS AND DISCUSSION

Measurement Model Analysis

Measurement Model Analysis in the Structural Equation Modeling (SEM) approach is used to evaluate the relationship between latent constructs and the indicators that represent them. This evaluation is important to measure each construct using valid, reliable, and relevant indicators. In SEM, there are two models: reflective and formative. In a reflective model, latent constructs influence indicators, while in a formative model, indicators collectively form latent constructs (Hair et al., 2021). The quality of the outer model is usually tested through convergent validity, for example, with Average Variance Extracted (AVE), which assesses the proportion of indicator variance explained by the construct, as well as internal reliability such as Composite Reliability (CR) (Henseler et al., 2020). In addition, discriminant validity ensures that each construct significantly differs from other constructs (Sarstedt et al., 2020). Thus, outer model analysis is crucial in ensuring that the research instrument measures the intended construct.

Convergent Validity

Convergent validity ensures that the indicators truly reflect the same latent construct. The main measures used are loading factor and Average Variance Extracted (AVE). The loading factor must be greater than 0.70 for the indicator to correlate strongly with the construct. At the same time, the AVE value is recommended to exceed 0.50 so that more than half of the indicator variance is explained by the latent construct, not measurement error (Hair et al., 2021; Sarstedt et al., 2020). If both criteria are met, the construct is considered to have adequate convergent validity, and the indicators used are consistent and reliable.

Table 1. Loading Factor

Variable	Indicator	Outer Loading	Rule of Thumb	Criteria
Auditor Competency	P1	0.879	0.700	Valid
	P2	0.912	0.700	Valid
	P3	0.829	0.700	Valid
	P4	0.925	0.700	Valid
	P5	0.871	0.700	Valid
	P6	0.941	0.700	Valid
	P7	0.927	0.700	Valid
	P8	0.946	0.700	Valid
	P9	0.959	0.700	Valid
	P10	0.861	0.700	Valid
Task Complexity	P1	0.920	0.700	Valid
	P2	0.918	0.700	Valid
	P3	0.910	0.700	Valid
	P4	0.920	0.700	Valid
	P5	0.894	0.700	Valid
	P6	0.909	0.700	Valid
	P7	0.877	0.700	Valid
	P8	0.896	0.700	Valid
	P9	0.941	0.700	Valid
	P10	0.816	0.700	Valid
Audit Judgment	P1	0.866	0.700	Valid
	P2	0.889	0.700	Valid
	P3	0.882	0.700	Valid
	P4	0.857	0.700	Valid
	P5	0.888	0.700	Valid
	P6	0.894	0.700	Valid
	P7	0.859	0.700	Valid
	P8	0.876	0.700	Valid
	P9	0.870	0.700	Valid
	P10	0.905	0.700	Valid
Professional Ethics	P1	0.896	0.700	Valid

	P2	0.836	0.700	Valid
	P3	0.933	0.700	Valid
	P4	0.930	0.700	Valid
	P5	0.787	0.700	Valid
	P6	0.897	0.700	Valid
	P7	0.934	0.700	Valid
	P8	0.878	0.700	Valid
	P9	0.818	0.700	Valid
	P10	0.881	0.700	Valid

Average Variance Extracted (AVE) is a measure used to evaluate the extent to which indicators in a construct can explain relevant Variance. AVE is obtained by calculating the average Variance extracted from all indicators in a construct. The ideal AVE value is at least 0.5. This value indicates that more than 50% of the indicator variance is explained by the construct, thus indicating good convergent validity. Conversely, if the AVE is less than 0.5, the construct does not adequately represent the indicators, which can reduce the validity of the measurement model (Hair et al., 2017). Therefore, AVE $\geq$ 0.5 is considered an important requirement to ensure that the constructs in the model can explain the indicators validly.

Table 2. Average Variance Extracted (AVE)

Latent Variables	AVE	Criteria
Professional Ethics	0.624	Valid
Audit Judgment	0.592	Valid
Auditor Competence	0.635	Valid
Task Complexity	0.578	Valid

Discriminant Validity

Discriminant validity is an important measure in evaluating measurement models to ensure that a construct is truly distinct from other constructs in the model. One common method for assessing discriminant validity is cross-loading analysis, in which indicators are considered valid if their correlation with the original construct is higher than with other constructs. A commonly used standard is a value above 0.70, which indicates that the indicator consistently measures the intended construct and that there is no overlap between constructs (Hair et al., 2021). Good discriminant validity also ensures that the constructs in the model are unique, so that the research results can be interpreted more accurately (Sarstedt et al., 2020).

Table 3. Cross Loading

	AC	TC	AJ	PE
X1.1	0.879	0.734	0.729	0.737
X1.2	0.912	0.675	0.678	0.671
X1.3	0.829	0.715	0.718	0.721
X1.4	0.925	0.742	0.737	0.742
X1.5	0.871	0.782	0.779	0.775
X1.6	0.941	0.632	0.635	0.628
X1.7	0.927	0.654	0.659	0.662
X1.8	0.946	0.751	0.747	0.752
X1.9	0.959	0.699	0.703	0.697
X1.10	0.861	0.652	0.649	0.646
X2.1	0.737	0.920	0.731	0.724
X2.2	0.673	0.918	0.652	0.682
X2.3	0.723	0.910	0.747	0.775
X2.4	0.745	0.920	0.725	0.741
X2.5	0.778	0.894	0.777	0.752
X2.6	0.631	0.909	0.687	0.617
X2.7	0.661	0.877	0.647	0.658
X2.8	0.754	0.896	0.652	0.727
X2.9	0.699	0.941	0.717	0.673
X2.10	0.644	0.816	0.648	0.654
Y.1	0.724	0.775	0.866	0.727

Y.2	0.674	0.625	0.889	0.682
Y.3	0.752	0.736	0.882	0.747
Y.4	0.731	0.691	0.857	0.741
Y.5	0.752	0.713	0.888	0.781
Y.6	0.691	0.712	0.894	0.638
Y.7	0.654	0.663	0.859	0.679
Y.8	0.657	0.742	0.876	0.754
Y.9	0.707	0.725	0.870	0.689
Y.10	0.652	0.689	0.905	0.651
Z.1	0.737	0.734	0.731	0.896
Z.2	0.673	0.675	0.652	0.836
Z.3	0.723	0.715	0.747	0.933
Z.4	0.745	0.742	0.725	0.930
Z.5	0.778	0.782	0.777	0.787
Z.6	0.631	0.632	0.687	0.897
Z.7	0.661	0.654	0.647	0.934
Z.8	0.754	0.751	0.652	0.878
Z.9	0.699	0.699	0.717	0.818
Z.10	0.644	0.652	0.648	0.881

Based on the cross-loading results obtained, it can be concluded that all indicators in this study have met the discriminant validity requirements. This is indicated by the highest loading value for each indicator on the construct that should be measured, and having a value above 0.70 as suggested by Hair et al. (2019). Thus, each indicator can distinguish the construct it measures from other constructs clearly and consistently. This good discriminant validity indicates that the instruments used in the study are appropriate and valid, so they can be continued to the structural model testing stage (inner model) to see the direct and indirect effects between variables in the research model.

Reliability Test

Cronbach's Alpha is a widely used measure for assessing the internal consistency of a construct. A value above 0.70 indicates good reliability, while a value between 0.60 and 0.70 is still acceptable, and a value below 0.60 indicates that the instrument is less reliable. However, Composite Reliability (CR) is considered superior because it is not influenced by the number of items and is calculated based on the factor loadings of each indicator. A CR value above 0.70 is considered good, while a value above 0.80 is considered very good. Both measures are important for ensuring the reliability of research instruments (Hair et al., 2021; Sarstedt et al., 2020).

Table 4. Cronbach's Alpha and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability
Auditor Competence	0.767	0.752
Task Complexity	0.745	0.744
Audit Judgment	0.711	0.768
Professional Ethics	0.724	0.738

Based on the reliability test results using Cronbach's Alpha and Composite Reliability (CR) in the study entitled "The Influence of Auditor Competence and Task Complexity on Audit Judgment with Professional Ethics as an Intervening Variable," all variables showed good reliability. The Cronbach's Alpha values s for Auditor Competence (0.767), Task Complexity (0.745), Audit Judgment (0.711), and Professional Ethics (0.724) were above the threshold of 0.70, indicating high internal consistency. A similar pattern was observed in the CR values, which were 0.752, 0.744, 0.768, and 0.738, all of which were greater than 0.70. These results indicate that the research instrument is reliable and representative for further analysis.

Structural Model Analysis

After analyzing the measurement model to evaluate the validity and reliability of the indicators against the designed constructs or latent variables, the next step is to analyze the structural model (inner model). The structural model aims to describe the causal relationships between latent variables developed based on existing theoretical foundations, as well as to test the hypotheses established in the study (Henseler et al., 2016).

R-Square, or the coefficient of determination, is used to assess the quality of the model and predict the relationship between variables or latent constructs. The coefficient of determination (R^2) ranges from 0 to 1 and describes how latent or exogenous constructs influence latent or endogenous constructs (Chin, 1998). The R-Square values in this research model are presented in Table 5.

Table 5. R Square

	R Square	Adjusted R Square	Category
Professional Ethics	0.781	0.773	Strong
Audit Judgment	0.961	0.961	Strong

Table 5 shows the adjusted R-squared value used to assess the extent to which exogenous constructs can explain endogenous constructs. In the first substructure, auditor competence and task complexity simultaneously explain 77.3% of the change in professional ethics, which is classified as strong. In comparison, factors outside the scope of this study influence the remaining 22.7%. In the second substructure, auditor competence, task complexity, and professional ethics explain 96.1% of the change in audit judgment, which is also very strong. The remaining 3.9% is explained by other variables not included in this study.

Effect Size (F^2)

An effect size was performed on exogenous variables' direct and indirect effects on endogenous variables. The direct effect was performed by looking at the F-Square value. F-Square describes the magnitude of the effect of exogenous latent variables (predictors) on endogenous latent variables (criteria) in a structural order. An F-Square value of 0.02-0.15 indicates a weak effect; an F-Square value of 0.15-0.35 indicates a moderate effect; an F-Square value of > 0.35 indicates a strong effect (Haryono, 2017). The results of the F-Square test can be seen in Table 6 below.

Table 6. F-Square

	Professional Ethics	Audit Judgment
Professional Ethics		0.094
Audit Judgment		
Auditor Competence	0.263	0.773
Task Complexity	0.276	0.090

Table 6 shows the F-Square values for each latent variable in the research model substructure. The test results show that auditor competence moderately affects professional ethics with an F-Square value of 0.263. Task complexity also moderately affects professional ethics, with a value of 0.276. Furthermore, auditor competence strongly affects audit judgment with a value of 0.773, indicating a significant contribution to the decision-making process. Conversely, task complexity only weakly influences audit judgment with a value of 0.090. Similarly, professional ethics also weakly influence audit judgment with a value of 0.094. These results illustrate that auditor competence is a dominant factor in influencing the quality of audit judgment.

Path Coefficient

Significance testing is used to test hypotheses in research and to determine the partial direct effect of exogenous latent variables on endogenous latent variables and the indirect effect through intervening variables (Hair et al., 2017). In Partial Least Squares (PLS) analysis, significance testing is performed using the bootstrapping technique on the constructed path model. This approach is applied to overcome potential problems related to data normality assumptions. The significance test results for direct effect hypothesis testing are presented in Table 7 below.

Table 7. Direct Effects

Direct Effect Model	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P Values
→ Auditor Competency Professional Ethics	0.203	0.194	0.078	2.260	0.009
Task Complexity → Professional Ethics	0.461	0.457	0.148	3.117	0.002
→ Auditor Competency Audit Judgment	0.589	0.589	0.095	6.198	0.000
→ Task Complexity Audit Judgment	0.472	0.478	0.148	3.189	0.002
→ Professional Ethics Audit Judgment	0.202	0.212	0.094	2.154	0.032

The results of hypothesis testing show that auditor competence has a positive and significant effect on professional ethics, with a regression coefficient of 0.203, a p-value of 0.009 (< 0.05), and a t-statistic of 2.260 (> 1.993). This means that the higher the auditor's competence, the better the application of professional ethics. Task complexity was also found to have a significant positive effect on professional ethics, with a coefficient of 0.461, a p-value of 0.002, and a t-statistic of 3.117, indicating that the more complex the tasks faced by auditors, the greater the incentive to uphold professional ethics. Furthermore, auditor competence has a significant positive influence on audit judgment, with a coefficient of 0.589, a p-value of 0.000, and a t-statistic of 6.198, confirming that the professional ability of auditors is an important factor in producing quality audit decisions. Task complexity also significantly affects audit judgment, with a coefficient of 0.472, a p-value of 0.002, and a t-statistic of 3.189, indicating that the complexity of an auditor's work can affect the accuracy of their assessment. In addition, professional ethics have a significant positive effect on audit judgment, with a coefficient of 0.202, a p-value of 0.032, and a t-statistic of 2.154, which means that the higher the auditor's ethical awareness, the stronger the quality of the judgment produced. Next, the significance test results for the indirect effect hypothesis are summarized in Table 8 below.

Table 8. Indirect Effect

Indirect Effect Model	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Auditor Competency → Professional Ethics → Audit Judgment	0.626	0.619	0.160	3.899	0.038
Task Complexity → Professional Ethics → Audit Judgment	0.209	0.203	0.155	2.852	0.033

Table 8 shows the results of the significance test of the indirect effect between variables. First, auditor competence significantly positively affects audit judgment through professional ethics. The regression coefficient value is recorded at 0.626, with p = 0.038 (< 0.05) and t-statistics of 3.899 (> 1.993). These results indicate that professional ethics significantly mediate the relationship between auditor competence and audit judgment. Second, task complexity also significantly positively affects audit judgment through professional ethics. The regression coefficient value is 0.209, with p = 0.033 (< 0.05) and a t-statistic of 2.852 (> 1.993). The indirect effect of task complexity on audit judgment was recorded at 0.096 (9.6%), which means that although its contribution is relatively small, professional ethics still plays a significant mediating role. Overall, these results confirm that professional ethics has a mediating function in strengthening the influence of auditor competence and task complexity on audit judgment, so the existence of professional ethics is important in maintaining the quality of audit judgment.

DISCUSSION

The Effect of Auditor Competence on Professional Ethics

The results of structural analysis show that auditor competence has a positive and significant effect on professional ethics, indicating that higher competence strengthens ethical application in audit practice (Togatorop, 2025; Gunawan & Lestari, 2025). Auditor competence includes technical abilities, analytical skills, and a deep

understanding of ethical standards and integrity. Auditors who master international accounting and auditing standards, such as IFRS and ISA, tend to be more professional, objective, and able to maintain the credibility of financial reports (Boritz & Timoshenko, 2024; Deb et al., 2022). Strong competencies also enable auditors to produce accurate assessments, reduce the risk of errors, and strengthen audit quality (Setiawan et al., 2024). In addition to technical aspects, competencies are important in preventing ethical violations. Experienced and knowledgeable auditors can better recognize potential deviations and make decisions according to professional standards (Musa et al., 2024). Education, continuing training, and practical experience have strengthened auditors' ethical awareness and improved audit quality (Galhardo, 2023). This study aligns with audit judgment theory, emphasizing that auditor competence is the main foundation for producing quality audit decisions. These findings also support previous studies that affirm that auditor competence encourages the application of the principles of integrity, objectivity, independence, and professional skepticism (Hardies et al., 2020). Thus, competent auditors maintain audit quality and strengthen public trust in the auditing profession.

The Effect of Task Complexity on Professional Ethics

The structural testing results show that task complexity significantly affects professional ethics, indicating that the more complex the tasks auditors face, the greater the incentive to uphold ethical values in audit practice (Adiyana & Juniarti, 2022; Safarnezhad, 2023). Audit complexity requires auditors to have technical skills, professional skepticism, and the ability to maintain integrity in the face of role pressure. The inability to manage complexity often leads to ethical violations, as highlighted in studies of international public accounting firms (Ahmad, 2023; Susilowati, 2023). Auditors are required not only to review financial data but also to assess risks, interpret regulations, and ensure compliance with global accounting standards, so that the more complex their work, the higher the risk of deviation (Nugrahanto & Alhadi, 2021). Role theory explains that auditors are often in a state of boundary-spanning activities, which causes role stress in role conflict, ambiguity, or role overload. High levels of complexity increase the potential for this stress, which can threaten auditor objectivity if not managed properly (Glroia & Hermi, 2023). However, auditors with adequate competence and experience can turn complexity into an opportunity to strengthen the application of the code of ethics (Setyowati et al., 2021). In line with mastery theory, auditors' expertise is built through education, training, and intensive experience, enabling them to manage complex tasks effectively while maintaining professional ethics. Thus, auditors who can deal with complexity with precision, independence, and caution improve audit quality and strengthen the profession's credibility in the public eye.

The Effect of Auditor Competence on Audit Judgment

The results of structural testing show that auditor competence has a positive and significant effect on audit judgment. This finding confirms that the higher the auditor's competence, the greater their ability to produce accurate, objective judgments that contribute significantly to audit quality (Gunawan & Lestari, 2025). Auditor competence involves not only technical expertise but also effective communication skills. The ability to convey information clearly, listen to clients, and maintain coordination with the audit team can reduce misunderstandings and improve the efficiency of the audit process (Togatorop, 2025). Good communication strengthens understanding of audit evidence and helps auditors make more accurate decisions (Apandi et al., 2022). Theoretically, auditors with technical knowledge, analytical skills, and adequate experience will be better able to assess audit evidence accurately and avoid judgment errors that could reduce audit quality (Yunas & Triani, 2022; Masita et al., 2021). Improving competence through education, training, and continuous experience also strengthens compliance with ethical standards, maintains independence, and enhances the credibility of the auditing profession (Dewi et al., 2021). These findings align with previous studies stating that auditor competence significantly influences audit judgment, especially when dealing with complex and ambiguous tasks. Competent auditors can be more objective in assessing evidence and improve the reliability of audit results, while a lack of competence can weaken the credibility of audit judgment. Thus, auditor competence is a key pillar in maintaining the quality and public trust in the auditing profession.

The Effect of Task Complexity on Audit Judgment

The structural testing results show that Task Complexity has a significant positive effect on Audit Judgment. This means that the more complex the audit tasks faced by auditors, the greater the effect on the quality of the judgment produced. The complexity of audit tasks requires auditors to have strong analytical, risk assessment, and evidence evaluation skills to produce accurate and objective decisions (Sitorus & Batu, 2025; Adiyana & Juniarti, 2025). Complex audits involve various interrelated variables, data, and considerations, requiring auditors to manage

cognitive load and integrate information to avoid judgment errors (Griffith, Kadous, & Young, 2021). Strong analytical skills enable auditors to interpret evidence more accurately and make decisions in accordance with professional standards (Harahap & Parinduri, 2022). Task complexity can increase the risk of bias in decision-making. However, auditors with high technical and cognitive competencies are better able to manage complex situations, producing more objective and valid audit judgments (Susanto et al., 2020). In addition, compliance with professional standards and ethical principles helps auditors maintain integrity even when under pressure or faced with ambiguous information (Eny & Mappanyukki, 2020). These findings align with previous studies confirming that task complexity is a key determinant of audit judgment quality. Auditors who are meticulous, cautious, and adhere to ethics are more effective in assessing audit evidence, thereby enhancing the credibility of audited financial statements. Conversely, the inability to manage complexity can reduce the quality of audit judgment and undermine public trust. Thus, strengthening analytical competence and ethical understanding is essential to ensure reliable and high-quality audit results.

The Effect of Professional Ethics on Audit Judgment

The results show that professional ethics positively and significantly affect audit judgment with a path coefficient of 0.202 and a p-value of 0.032 (<0.05). This confirms that the higher the auditor's compliance with the professional code of ethics, the more objective and accurate the audit decisions will be. Professional ethics are an important foundation for auditors in maintaining independence, objectivity, and the quality of assessment of audit evidence. Auditors who comply with ethics will be more careful in assessing risks, avoiding bias, and making professionally accountable decisions (Natsir et al., 2023). Non-compliance with public accounting professional standards often leads to biased or incorrect audit decisions, as reflected in several public accounting firms' cases in Indonesia (Susilowati, 2023). Auditors who do not uphold ethics risk violating independence, facing conflicts of interest, and ultimately reducing the credibility of audit results. Conversely, applying strong professional ethics strengthens the role of auditors as guardians of the public interest, which is in line with Rest's theory of ethical behavior, where moral awareness is a major factor in ethical decision-making. Professional ethics also serve as guidelines for client pressure and time constraints. Auditors with high ethical awareness are better able to reject intervention, maintain integrity, and avoid non-standard practices. Role theory supports this view by emphasizing that auditors as social actors must comply with professional codes of ethics to maintain public trust (Nasution & Östermark, 2020). These findings are consistent with recent studies showing that professional ethics significantly improve the quality of audit judgment (Natsir et al., 2023; Susilowati, 2023). Thus, strengthening auditor compliance with the code of ethics improves the reliability of audit judgment and maintains the reputation of the profession and the quality of audited financial statements.

The Effect of Auditor Competence on Audit Judgment through Professional Ethics

The test results show that professional ethics significantly mediate the relationship between auditor competence and audit judgment. This means auditors with high competence tend to better understand and comply with professional ethics, ultimately improving the quality of audit decision-making (Ainun & Djamil, 2024). When combined with integrity and ethical compliance, strong technical competence can produce more objective and reliable audit judgments (Apandi et al., 2022). Integrity is an important foundation in auditing because it relates to honesty and public trust. Auditors who uphold ethical principles can assess audit evidence carefully, avoid bias, and produce decisions that align with professional standards (Susilowati, 2023; Natsir et al., 2023). Professional ethics also help auditors manage conflicts of interest, maintain independence, and deal with pressure from external parties, thereby ensuring the quality of audit judgment (Sinaga & Sondakh, 2024). From a theoretical perspective, professional ethics can be explained through Role Theory, which asserts that auditors as social actors must adhere to a professional code of ethics in carrying out their duties (Bate'e et al., 2025). In complex and stressful situations, ethics serve as guidelines for acting with objectivity and integrity. This reinforces the view that auditors' technical competence is insufficient to produce valid and credible audit decisions without ethics. Previous research confirms that professional ethics is an intervening variable that enhances the relationship between auditor competence and audit judgment (Natsir et al., 2023; Susilowati, 2023). Thus, consistent application of professional ethics strengthens the quality of judgment and maintains the credibility of the audit process. Conversely, non-compliance with ethics risks reducing the quality of audit judgment and damaging the reputation of the auditing profession itself.

The Effect of Task Complexity on Audit Judgment through Professional Ethics

The test results show that professional ethics significantly mediate the relationship between task complexity and audit judgment. This means that the more complex the tasks faced by auditors, the greater the need to use professional ethics as a guideline in audit decision-making. Auditors who manage complexity while adhering to ethics are likelier to produce objective, accurate, and standard-compliant judgments (Adiyana & Juniarti, 2025; Natsir et al., 2023). Complex audits require auditors to carry out systematic and structured procedures to ensure consistency and reliable results. Professional ethics, especially the principles of integrity, objectivity, and prudence, are a foundation to prevent errors that could undermine public trust in financial reports (Ahmad, 2023). High complexity usually involves various variables and risks, so ethics play an important role in maintaining independence and the quality of decisions (Eny & Mappanyukki, 2020). From a role theory perspective, auditors are social actors who face pressure, conflict, or role ambiguity. In such conditions, professional ethics serve as guidelines for acting with integrity and maintaining the quality of judgment even when faced with complex situations (Sitorus & Batu, 2025). Without strong ethics, task complexity can increase the risk of errors and bias in audit judgment. Previous studies have confirmed that professional ethics is an intervening variable that strengthens the influence of complexity on audit judgment (Fakhirah et al., 2025; Natsir et al., 2023). Auditors who adhere to ethics can better assess audit evidence carefully, avoid bias, and maintain independence. Thus, adherence to ethics improves the quality of judgment and enhances the audit's credibility.

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CONCLUSION

Based on the study's results, auditor competence, task complexity, and professional ethics significantly influence the quality of audit judgment. Auditor competence has been proven to improve professional ethics and the quality of audit decisions, while task complexity encourages auditors to be more careful and produce objective judgments. Professional ethics also play an important role in strengthening the relationship between auditor competence and audit judgment, although their influence as a mediating variable is still limited. This confirms that improving auditor competence, managing task complexity, and consistently applying professional ethics are important factors in producing high-quality and reliable audit judgments.

In line with these results, public accounting firms and audit agencies are advised to continue strengthening auditor competencies through ongoing training, improving understanding of the latest audit standards, and utilizing modern audit technology that supports the effectiveness and efficiency of the audit process. The management of task complexity also needs to be improved by developing more systematic and information technology-based work guidelines, so that auditors can deal with complex audit conditions in a more structured manner. In addition, the allocation of resources and assignment of auditors should be carried out proportionally according to the level of task complexity so that the resulting audit judgment is more accurate and efficient. In education, campuses are advised to strengthen collaboration with public accounting firms and audit agencies through training, workshops, and joint research, so that students have a practical understanding of audit judgment before entering the workforce. For further research, professional ethics should no longer be used as a mediating variable, but rather positioned as a moderating or independent variable. Researchers also need to consider other variables such as professionalism, independence, time pressure, and the emotional intelligence of auditors, which have the potential to play a stronger mediating role.

However, this study has several limitations. First, the study only examined the variables of auditor competence, task complexity, and professional ethics, thus not covering other factors that could influence audit judgment. Second, the role of professional ethics as a mediating variable proved weak, thus failing to provide a complete picture of the relationship between variables. Third, the research sample was limited to auditors within a specific scope, so the results cannot be generalized comprehensively. Fourth, using questionnaires as a research instrument allowed for subjective bias from respondents. Therefore, future research should expand the scope of variables, involve a more diverse sample, and consider a mixed-method approach to obtain more in-depth and comprehensive results.

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