PENGARUH FRAMING DAN INDEPENDENSI AUDITOR TERHADAP AUDIT JUDGMENT

THE EFFECT OF FRAMING AND AUDITOR INDEPENDENCE ON THE AUDIT JUDGMENT

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Abstrak : Pengaruh Framing Dan Independensi Auditor Terhadap Audit Judgment. Penelitian ini bertujuan untuk mengetahui (1) pengaruh Framing terhadap Audit Judgment, (2) pengaruh Independensi Auditor terhadap Audit Judgment, dan (3) pengaruh Framing dan Independensi Auditor secara bersama-sama terhadap Audit Judgment. Penelitian ini termasuk penelitian kausal komparatif. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di KAP Wilayah DIY. Penelitian ini bersifat populatif dimana semua anggota populasi digunakan sebagai sampel. Teknik pengumpulan data menggunakan kuesioner. Uji prasyarat analisis meliputi uji normalitas, uji linieritas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data menggunakan analisis regresi linier sederhana dan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa (1) Framing berpengaruh terhadap Audit Judgment, (2) Independensi Auditor tidak berpengaruh terhadap Audit Judgment, (3) Framing dan Independensi Auditor secara simultan berpengaruh terhadap Audit Judgment.

Kata Kunci: Framing, Independensi Auditor, Audit Judgment

Abstract : *The Effect Of Framing And Auditor Independence On The Audit Judgment. This study aims to analyze (1) the effect of Framing on the Audit Judgment, (2) the effect of Auditor Independence on the Audit Judgment, and (3) the effect of Framing and Auditor Independence simultaneously on the Audit Judgment. This study includes comparative causal research. The population in this study are all auditors working in Public Accountant Firm of Yogyakarta. This research is populative in which all members of the population are used as a sample. Data collection techniques using questionnaires. The prerequisite analysis test includes normality test, linearity test, multicolinearity test, and heteroscedasticity test. Data analysis techniques used simple linear regression analysis and multiple linear regression analysis. The results of this research indicates that (1) Framing affect the Audit Judgment, (2) Auditor Independence do not affect the Audit Judgment, (3) Framing and Auditor Independence simultaneously affect the Audit Judgment.*

Keywords: *Framing, Auditor Independence, Audit Judgment*

INTRODUCTION

Globalization is forcing the companies to compete with other companies. Company's performance can be seen from financial report and will be considered reliable if it has been audited by a competent and independent parties, such as a public accountant or external auditor who works in Public Accounting Firm.

The Audit is a process of collecting and evaluating evidence of information to determine and report the degree of conformity between information and predefined criteria (Elder, 2010).

An auditor should be able to account for the results of audited financial report, as such results may affect the reputation of the audited company, auditor,

and Public Accountant Firm where the auditor works. Opinions issued by the auditor of a financial report into a reference to a company regarding the company's financial statements. According to *Standar Profesional Akuntan Publik (SPAP),* there is five audit's opinion, as follows: unqualified opinion, modified unqualified opinion, qualified opinion, adverse opinion, and disclaimer.

Before auditor give their opinion, an auditor should carry out the audit phase. Audit phase according to Arens et al (2008) as follows: planning and declaration of audit approach, controls testing and transactions, implementation of analytical procedures and detailed testing of balances, and completion and issuance of audit reports. An audit opinion that states a good financial report is unqualified opinion, whereas an opinion that states a bad financial report is disclaimer.

Audit judgment is very important in the audit. By *Standar Profesi Akuntan Publik (SPAP),* an auditor is required to use his professional judgment in providing an assessment of matters relating to the audit. The more accurate audit judgment generated by the auditor the quality of the audit results will increase (Lopa, 2014).

According to Haryanto & Subroto (2012) states that framing adopted by a person can influence his decision. Therefore an auditor must be independent so that the information obtained is free from the effect of other parties so that judgment is made unbiased and reliable. Independence is an attitude free from the influence of others (not controlled and independent of others), intellectually honest, and objective (impartial) in considering the facts and expressing opinions (Mulyadi, 2008). The higher level of independence an auditor, better the judgment is generated.

The existence of several factors that influence audit judgment attract researchers to conduct research entitled "The Effect of Framing and Auditor Independence on the Audit Judgment".

RESEARCH METHOD
Research Design

This research uses quantitative approach because the data generated of numbers and based on position variable level. Researchers will identify the facts or events that occur as variables affected (dependent variable), that is audit judgment and identifying influencing variables (independent variables), that is framing and auditor independence.

Place and Time of Research

This research was held in Public

Accountant Firm of Yogyakarta, respondent in this research is auditor who working in that Public Accountant Firm. The execution time was Oktober - November 2017.

Population and Sample of Research

The population in this research is auditor who working in Public Accountant Firm of Yogyakarta. This research is palliative in which all members of the population will be used as a sample.

Operational Variable Definition

Audit Judgment

Audit Judgment is a process of evaluating and judging the evidence conducted by an auditor before giving an opinion on the company's financial statements. The Audit judgment in this research adopted the research instrument from Jamilah et al (2007). Audit judgment is a dependent variable measured using 5 scenarios with 12 questions, respondents will be asked to respond to each scenario. Each scenario contains a real situation followed by an explanation of the actions performed by the auditor. Respondents will be asked to provide an indication of their level of agreement with the actions taken by the auditor in the scenario and ask the respondent's perception of the scenario.

To measure the auditor in making audit judgment, researcher uses a modified Likert scale 1 to 4. Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 indicates Strongly Agree.

Framing

Farming is the way an information is fully or delivered, which closely related to perspective of auditor in receiving information, so that in issuing audit judgment free from perception bias. This research uses research instruments conducted by Kusumawardhani (2015) with a few modifications to the questions. Framing measurements using modified Likert scale 1 to 4.

Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 shows Strongly Agree. Questions 1, 4, 5, and 8 are used to measure the presence of positive framing, while questions 2, 3, 6, 7 and 9 are used to measure the presence of negative framing.

Auditor Independence

Independence is an attitude that auditor must have to be impartial (independently) to the other party in considering opinion of the facts found during the audit. This research uses research instruments conducted by Triana (2016) and Widita (2013) with a slight modification of questionable

items. Each question item is measured using a Likert Scale starting from a score of 1 to 4. Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 shows Strongly Agree.

Data Collection Technique

The type of data used in this research is primary data. The researcher will collect data by using a questionnaire containing question items about framing, auditor independence, and audit judgmental perception to the auditor who working at Public Accountant Firm of Yogyakarta.

Table 1. Likert Scale Score

Answer	Positive Question	Negative Question
Strongly Disagree	1	4
Disagree	2	3
Agree	3	2
Strongly Agree	4	1

Table 2. Research Instrument

No.	Variable	Indicator	Item Number
1.	Audit Judgment	a. Judgment in selection of audit samples	1, 2, 3, 4, 5, 6, 7, 8, 9,
		b. Judgment in confirmation letter	10, 11, 12
		c. Judgment in material misstatements	

No.	Variable	Indicator	Item Number
2.	Framing	a. Positive framing	1, 2, 3, 4, 5, 6,
		b. Negative framing	7, 8, 9
3.	Auditor Independence	a. Facility acceptance from client	1, 2, 3, 4, 5, 6, 7, 8, 9,
		b. Relationship with client	10, 11, 12
		c. Preparation audit program	
		d. Inspection phase	
		e. Reporting phase	

Validity and Reliability Instrument

Validity Test

The result of Framing's instrument validity test, as follows:

Table 3. The Result Framing's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Framing	Item 1	0.513	0.297	Valid
	Item 2	0.588	0.297	Valid
	Item 3	0.511	0.297	Valid
	Item 4	0.648	0.297	Valid
	Item 5	0.615	0.297	Valid
	Item 6	0.244	0.297	Not Valid
	Item 7	0.238	0.297	Not Valid
	Item 8	-0.134	0.297	Not Valid
	Item 9	0.350	0.297	Valid

Table 3 shows the result of framing's instrument validity test, 3 from 9 question item does not valid because r-countvalue less than 0.297 (level of

significance 5% and n = 42), while 6 other question item is valid and can be using as instrument of data taking.

Table 4. The Result of Auditor Independence's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Auditor Independence	Item 1	0.822	0.297	Valid
	Item 2	0.779	0.297	Valid
	Item 3	0.794	0.297	Valid
	Item 4	0.795	0.297	Valid
	Item 5	0.628	0.297	Valid
	Item 6	0.618	0.297	Valid
	Item 7	0.845	0.297	Valid
	Item 8	0.534	0.297	Valid
	Item 9	0.737	0.297	Valid
	Item 10	0.680	0.297	Valid
	Item 11	0.850	0.297	Valid
	Item 12	0.803	0.297	Valid

Table 4 shows the result of Independence Auditor's instrument validity test for each question item is valid and can be using as research instrument because r-count value more than 0.297 (level of significance 5% and n = 42).

Table 5. The Result of Audit Judgment's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Audit Judgment	Item 1	0.751	0.297	Valid
	Item 2	0.548	0.297	Valid
	Item 3	0.736	0.297	Valid
	Item 4	0.585	0.297	Valid
	Item 5	0.653	0.297	Valid
	Item 6	0.711	0.297	Valid
	Item 7	0.740	0.297	Valid
	Item 8	0.480	0.297	Valid
	Item 9	0.650	0.297	Valid
	Item 10	0.749	0.297	Valid
	Item 11	0.412	0.297	Valid
	Item 12	0.363	0.297	Valid

Table 5 shows the result of Audit Judgment's instrument validity test for each question item is valid and can be using as research instrument because r-count value more than 0.297 (level of significance 5% and n = 42).

Reliability Test

The result of instrument reliability test, as follows:

Table 6. The Result of Instrument Reliability Test

Variable	Alpha Value	Explanation
Framing	0.838	High
Auditor Independence	0.650	Medium
Audit Judgment	0.924	High

Based on the table 6, can be concluded that instrument research questions item is reliable with alpha value >0.600.

Data Analysis Technique

Descriptive Statistical Analysis

The descriptive statistical analysis used to know description of research variables. In this case measurement and analysis of the variables used are Framing (X_1) and Auditor Independence (X_2) on the Audit Judgment (Y).

Classic Assumption Test

The Classical Assumption Test that used in this research includes normality test, multicollinearity test, heteroscedasticity test and linearity test.

Hypothesis Testing

Hypothesis test in this research uses simple linear regression analysis and multiple linear regression analysis.

RESULTS AND DISCUSSION

Description of Data

Respondents in this study are auditors who work at Public Accountant Firm of Yogyakarta. from 55 questionnaires that have been distributed, only 44 questionnaires are returned and can be used.

Table 7. Respondent Based on Age

Age	Frequency	Percentage
20-30 years	43	98%
31-40 years	1	2%
41-50 years	0	0%
>50 years	0	0%
Sum	**44**	**100%**

Based on table 7 shows that respondents age in this research is dominated by respondents aged 20-30 years number of 43 people (98%) while the rest are respondents with the number of one person (2%).

Table 8. Respondent Based on Gender

Gender	Frequency	Percentage
Man	21	48%
Woman	23	52%
Total	**44**	**100%**

Based on table 8, it can be seen that female respondents more than male respondents. Female respondents had a percentage of 52% and male respondents had a percentage of 48%.

Table 9. Respondent Based on Last Education

Last Education	Frequency	Percentage
D3	3	7%
S1	41	93%

Last Education	Frequency	Percentage
S2	0	0%
S3	0	0%
Sum	**44**	**100%**

Based on table 9, above shows that most of the last education of respondents is S1 number of 43 people (93%) whereas respondents with last education D3 as many as 3 people (7%).

Table 10. Respondent Based on Length of Work

Length of Work	Frequency	Percentage
<1 years	12	27%
1-2 years	24	55%
3-4 years	6	14%
>5 years	2	5%
Total	**44**	**100%**

Based on table 10 shows that the length of work as the auditor in the study is dominated by respondents with 1-2 years working period is 24 people (55%), respondents with less than 1 year working period is 12 people (27%), respondents with 3-4 years old working as many as 6 people (14%), while 2 other respondents worked more than 5 years with a percentage of 5%.

Descriptive Statistic Analysis

The results of descriptive analysis of each variable ressearch can be presented as follows:

Audit Judgment

Table 12. The Result of Descriptive Statistic of Audit Judgment

Var.	N	*Min.*	*Max.*	*Mean*	*Std. Deviation*
AJ	44	22	40	33.75	5.243

Based on table 12, descriptive analysis of Audit Judgment variable shows that there are 44 respondents with the highest score of 40 and the lowest score is 22. The data has an average of 33.75 with a standard deviation of 5.243 which means there has been a deviation from the average value which was obtained at 5.243.

Framing

Table 13. The Result of Descriptive of Framing

Var.	N	Min.	Max.	Mean	Std. Deviation
F	44	9	18	14.55	2.297

Based on table 13, descriptive analysis of Framing variable shows that there are 44 respondents with the highest score of 18 and the lowest score is 9. The data has an average of 14.55 with a standard deviation of 2.297 which means there has been a deviation from the average value obtained by 2.297.

Auditor Independence

Table 14. The Result of Auditor Independence

Var.	N	Min.	Max.	Mean	Std. Deviation
AI	44	17	48	37.89	5.388

Based on table 14, descriptive analysis of Auditor Independence variables shows that there are 44 respondents with the highest score of 17 and the lowest score is 48. The data has an average of 37.89 with a standard deviation of 5.388 which means there has been a deviation from the average value which was obtained at 5.388.

Results

Multicollinearity Test

Based on multicollinearity test, it shows that the tolerance value of all independent variables is greater than 0.10 and the VIF value is less than 10, so it can be concluded that the regression model that used in this study does not have multicollinearity.

Table 15. The Result of Multicollinearity Test

Variable	Tolerance	VIF
Framing	0.886	1.130
Auditor Independence	0.886	1.130

Based on the table 15 above, it can be seen that the tolerance value of Framing is 0.886 and VIF value is 1.130, Auditor Independence is 0.886 and 1.130. The tolerance value of all independent variables is greather than 10% and the VIF value less than 10, so it can be concluded that the regression model that used in this research does not have multicollinearity.

Linearity Test

The result of linearity test as follows:

Table 16. The Result of Linearity Test

Variable	Sig	Explanation
Framing with Audit Judgment	0.768	There is no linierity
Auditor Independence with Audit Judgment	0.132	There is no linierity

Based on the table 16 above, Framing and Audit Judgment have a significance value 0.768, and the significance value between is 0.132, it can be concluded that this regression model is linear.

Heteroscedasticity Test

The result of Heteroscedasticity test as follows:

Table 17. The Result of Heteroscedasticity Test

Variable	Sig	Explanation
Framing	0.659	There is no heteroscedasticity
Auditor Independence	0.943	There is no heteroscedasticity

Based on the result of the heteroscedasticity in table 17 above, can be seen that all independent variables have a significance value above 0.05. This shows that the regression model does not contain heteroscedasticity problem.

Hypothesis Test

The Effect of Framing on The Audit Judgment

Table 18. The Result of First Hypothesis Test

Variable	Coefficient	t count	Sig.
Constant	46.122	9.585	0.000
Framing	-0.851	-2.602	0.013
r : 0.139			
r square : 0.373			
Adj. r square : 0.118			

Simple Linear Regression Equation

Based on the table 18 above, the equation for simple linear regression in the first hypothesis test as follows:

$$Y = 46.122 - 0.851\ X_1$$

Based on the regression equation,

it can be seen that if Framing variable is considered constant, then the Audit Judgment value is 46.122. This shows that if Framing increase 1 point, then the Audit Judgment will decrease by 0.851 points with the assumption that other factors are considered constant. The significance value of Framing is 0.013 less than 0.05, it can be concluded that Framing has effect on the Audit Judgment.

Coefficient of Determination

Based on the table 18, it can be seen that the coefficient of determination is 0.139 or 13.9 %. This value indicates that 13.9% of variance that happened on the Audit Judgment is influence by Framing variable, while 86.1% is influenced by other factors outside the regression model used in testing this hypothesis.

Significance Test with t Statistical Test

Based on the table 18, shows that the significance value is 0.013, this value is less than level of significant 0.05, it can be concluded that there is an effect between Framing and Auditor Independence. The first hypothesis which stating that Framing effect on the Audit Judgment is accepted.

The Effect of Auditor Independence on The Audit Judgment

Table 19. The Result of Second Hypothesis

Variable	Coefficient	t count	Sig.
Constant	34.213	5.956	0.000
Auditor Independence	-0.012	-0.081	0.936
r	: 0.013		
r square	: 0.0002		
Adj. r square	: -0.024		

Simple Linear Regression Equation

Based on table 19, the equation for simple linear regression in the second hypothesis is as follows:

$$Y = 34.213 - 0.012X_1$$

Based on the regression equation, it can be seen that if Auditor Independence variable is considered constant, then the Audit Judgment value is 34.213. This shows that if Auditor Independence increase 1 point, then the Audit Judgment will decrease by 0.012 points with the assumption that other factors are considered constant. The significance value of Framing is 0.936 more than 0.05, it can be concluded that Auditor Independence has no effect on the Audit Judgment. Thus, the second hypothesis which stating that Auditor Independence has a effect on the Audit Judgment is rejected.

Coefficient of Determination

Based on the table 19, it can be seen that the coefficient of determination is 0.0002 or 0%. This value indicates that 0% of variance that happened on the Audit Judgment is influence by Auditor Independence variable, while 100% is influenced by other factors outside the regression model used in testing this hypothesis.

Significance Test with t Statistical Test

Based on the table 19, shows that the t-count is -0.081. If this value compared with the t-table at the level of significace 5% that is 2.018, then the calue t-count is more than 0.05. Therefore, it can be concluded that there is no effect between Auditor Independence on the Audit Judgment. it can be concluded that Auditor Independence has no effect on the Audit Judgment. Thus, the second hypothesis which stating that Auditor Independence has a effect on the Audit Judgment is rejected.

The Effect of Framing and Auditor Independence on The Audit Judgment

Table 20. The Result of Logistic Regression Test

Var	Const	Coef	Value of r		Value of F		
			r^2	Adj. r^2	F count	F table	Sig.
X₁ Y	42,824	-0.950	0.154	0.112	3.718	3.22	0.033
X₂		0.125					

Multiple Linear Regression Equation

Based on table 20, the equation for multiple linear regression in the third hypothesis test is as follows:

$$Y = 42.824 - 0.950\, X_1 + 0.125\, X_2$$

Based on the regression equation, it can be seen that:

a. The constant value is 42.824, it shows that Framing and Auditor Independence variables are considered constant, then the Audit Judgment value is 42.824 point.

b. The coefficient regression value of Framing is -0.950, it can be seen that if the value of Framing increase by 1 point, then Auditor Independence is considered constant, Audit Judgment variable will decrease by 0.954 points.

c. The coefficient regression value of Auditor Independence is 0.125, it can be seen that if the value of Auditor Independence increase by 1 point, then Framing is considered constant, Audit Judgment variable will increase by 0.125 points.

Coefficient of Determination

The coefficient of determination obtained in the calculation is equal to 0.154 or 15.4%. It means that 15.4% variation of Judgment Audit value which effected by two variables is 15.4% while the rest of 84.6% effected by variables outside the regression model that formed in testing this hypothesis.

Significant Test with F Statistical Test

Based on the table, it can be seen that the F-count is 3.718. If this value compared with the F-table at the level of significant 5% that is 3.22, then the value of F-count is greater than F-table ($3.718 > 3.22$). The significance value is 0.033 less than level of significant 0.05. Therefore, it can be conclude that there is a effect between Framing and Auditor Independence variables simultaniously with the Audit Judgment.

It can be concluded that Framing and Auditor Independence simultaniously has a effect on the Audit Judgment. Thus, the third hypothes which stating that Framing and Auditor Independence has a effect on the Audit Judgment is accepted.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of data analysis and discussion that has been done in the previous chapter, can be obtained some conclusions as follows:

a. Framing (X_1) effect on the Audit Judgment. This is indicated by the significance value of 0.013 and the influence given variable Framing (r square) of 13.9%.

b. Auditor Independence (X_2) has no effect on the Audit Judgment. This is indicated by the significance value of 0.936 and the influence given the Auditor Independence variable (r square) of 0%.

c. Framing and Auditor Independence effect on the Audit Judgment. This is indicated by the significance value of 0.033 and the influence given Framing and Auditor Independence variable (r square) of 15.4%.

Suggestion

Based on the conclusions that have been obtained, the suggestions that can be submitted for both subsequent research and for auditors are as follows:

a. For Auditor

For the auditor, in carrying out the assignment should follow the audit structure (supervision) provided by superiors to minimize the occurrence of errors.

b. For Public Accounting Firm

For the Public Accounting Firm, regular training is needed to improve the auditor's knowledge.

c. For Further Research

For futher research better to add certain variables that may be able to influence Audit Judgment. It is recommended that the questionnaire be distributed in the middle of the year after the audit month when the auditor is not busy.

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