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Work Experience, Task Complexity, and Audit Judgment: The Moderating Role of Professional Skepticism

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Abstract---*This study examines the effects of work experience and task complexity on audit judgment and whether professional skepticism moderates these relationships. Drawing on Attribution Theory, the study explains how auditors formulate judgments by evaluating internal and external factors encountered during audit assignments. The study used a quantitative design and surveyed government auditors at the Bali Provincial Representative Office of the Audit Board of the Republic of Indonesia. Saturated sampling included 70 respondents. Data were analyzed using partial least squares structural equation modeling (PLS-SEM) with SmartPLS 4. The results show that work experience and task complexity each positively and significantly affect audit judgment. Professional skepticism does not significantly moderate the relationship between work experience and audit judgment. However, it significantly strengthens the positive relationship between task complexity and audit judgment. These findings suggest that experienced auditors can draw on accumulated knowledge when forming judgments, whereas complex assignments require more critical evaluation of audit evidence. Professional skepticism becomes particularly important under conditions of high task complexity because it encourages auditors to question evidence, identify inconsistencies, and avoid premature conclusions. Accordingly, audit institutions should strengthen professional skepticism through targeted training, case-based learning, supervision, and structured review procedures for complex audit assignments.*
Keywords---*audit judgment, professional skepticism, task complexity, work experience.*

Introduction

Public-sector financial reporting is essential for ensuring transparency and accountability in the management of public resources. In Indonesia, regional governments must prepare financial statements under Law No. 17 of 2003 and Government Regulation No. 71 of 2010 (Government of the Republic of Indonesia, 2003, 2010). Government accounting standards are expected to improve financial information and strengthen public accountability (Annisa et al., 2025). Accordingly, public finances must be managed professionally, transparently, and responsibly (Kesuma & Ritonga, 2020), while government financial statements function as instruments for evaluating budget realization and financial management (Kamilah et al., 2024; Sinaga et al., 2026).

The Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan* or BPK) is an independent government external-audit institution authorized to examine the management and accountability of state finances

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(Government of the Republic of Indonesia, 2004, 2006). BPK issues audit opinions that assess the fairness of government financial statements and provide recommendations for improving financial governance (Pertiwi et al., 2024). The reliability of these opinions depends substantially on audit judgment, which represents an auditor's professional assessment of evidence, events, and audit circumstances (Ramadhani et al., 2024). Audit judgment influences decisions concerning evidence collection, materiality, audit risk, and appropriate audit procedures (Nirwana et al., 2021).

Work experience constitutes an internal factor that may affect audit judgment. Experienced auditors can use accumulated technical knowledge to recognize patterns, detect irregularities, and critically evaluate information that may be overlooked by less experienced auditors (Jayanti et al., 2025; Sumartono, 2022). Experience also improves auditors' decision-making capacity (Hegazy et al., 2022), strengthens their intuition when addressing complex cases (Ritonga, 2025), and is reflected in tenure, career level, technical competence, training, and exposure to audit assignments (Ruth & Kurniawati, 2025). Positive effects of experience on audit judgment have been reported by Irwanda & Kuntadi (2024), Aida (2021), Sumartono (2022), Usmany et al. (2023), and Rassel & Jubaedah (2025). However, Merdekawati (2022), Rumimpunu et al. (2024), and Prasasti & Sari (2024) found no significant effect, indicating that experience may not automatically result in appropriate audit judgment.

Audit judgment is also shaped by external assignment conditions, particularly task complexity. Complex tasks involve numerous, interdependent, ambiguous, or unstructured pieces of information that can increase cognitive load and disrupt the consistent evaluation of evidence (Setyawan et al., 2023). Conversely, complexity may encourage auditors to allocate greater attention, exercise greater care, and apply more intensive analytical procedures (Astuti et al., 2023). Audit judgments are ultimately produced through the objective evaluation, interpretation, and professional consideration of facts identified during an engagement (Liu & Li, 2012; Aqsha et al., 2025). Nevertheless, empirical findings remain inconsistent. Sabilillah et al. (2024) reported that task complexity positively affected audit judgment, whereas Sumartono (2022) and Fakhirah et al. (2025) found no significant effect. Task complexity has also been conceptualized differently—as an external assignment condition or as a condition associated with auditors' cognitive limitations (Fakhirah et al., 2025; Sabilillah et al., 2024).

Professional skepticism may explain auditors' different responses to experience and task complexity. It involves maintaining a questioning mind and critically assessing evidence rather than accepting information without adequate verification (De Klerk et al., 2025; Setiadarma & Kurniawati, 2024). The Indonesian State Financial Audit Standards similarly require auditors to evaluate the sufficiency and reliability of evidence and remain alert to potential misstatements and fraud (BPK, 2017). Professional skepticism can help auditors identify inconsistencies, avoid premature conclusions, and formulate more objective judgments (Nugrahanti et al., 2026), thereby strengthening audit credibility and public confidence (Nazari & Kirana, 2025; Kang et al., 2015).

Previous studies have predominantly examined professional skepticism as a direct determinant of audit judgment. Aqsha et al. (2025), Dewi et al. (2020), Dhevara et al. (2022), and Atmaja & Sukartha (2021) reported positive effects, whereas Patni & Diatmika (2026) found no significant direct relationship. These inconsistent findings suggest that professional skepticism may be more appropriately positioned as a moderating mechanism that determines whether auditors effectively use their experience and respond critically to task complexity.

This study employs Attribution Theory to integrate these relationships. The theory distinguishes decisions arising from internal attributes from those influenced by external situations. In this study, work experience and professional skepticism represent internal factors, whereas task complexity represents an external assignment-related factor (Sumartono et al., 2022; Usmany et al., 2023). Professional skepticism is expected to strengthen the use of experience by preventing auditors from relying excessively on familiar patterns and to support auditors in managing complex information through critical inquiry and additional verification.

Previous audit-judgment research has produced inconsistent findings and applied different theoretical perspectives. For example, Amalia et al. (2022) explained task complexity using Role Theory and work experience using Self-Efficacy Theory. However, limited evidence integrates work experience, task complexity, and professional skepticism within an attribution framework, particularly among government external auditors. Therefore, this study examines the effects of work experience and task complexity on audit judgment and investigates whether professional skepticism moderates these relationships among auditors at the Bali Provincial Representative Office of BPK. The study extends Attribution Theory by explaining how internal auditor attributes and external assignment conditions interact in the formation of professional audit judgment.

Literature Review and Hypothesis Development

Attribution Theory identifies work experience as an internal attribute that shapes auditors' ability to evaluate evidence and formulate audit judgments. Experience accumulated through repeated assignments strengthens

technical knowledge, pattern recognition, and cognitive efficiency, enabling auditors to identify irregularities and process complex information more accurately. Empirically, Jayanti et al. (2025), Irwanda & Kuntadi (2024), Pattiware & Husnayaini (2024), and Rahma & Safrida (2024) found that work experience positively influenced audit judgment. Conversely, Prasasti & Sari (2024) and Tangke et al. (2020) reported no significant relationship, while Merdekawati (2022) and Rumimpunu et al. (2024) associated this result with respondents' relatively limited tenure. These differences suggest that experience becomes more influential when auditors have accumulated sufficient exposure to diverse assignments. Accordingly, experienced auditors are expected to draw on more extensive knowledge and prior evidence when formulating professional judgments. Therefore, the following hypothesis is proposed:

H1: Work experience has a positive effect on audit judgment.

From an attribution perspective, task complexity represents an external condition that influences auditors' cognitive effort during an engagement. Complex assignments involve ambiguous, interdependent, or unstructured information, requiring auditors to allocate greater attention and apply more intensive analytical procedures. Aqsha et al. (2025), Prameswari (2025), Sabilillah et al. (2024), and Rahma & Safrida (2024) found that task complexity positively affected audit judgment, indicating that challenging assignments may motivate auditors to mobilize their professional capabilities and evaluate evidence more carefully. In contrast, Fakhirah et al. (2025) reported a negative effect because excessive cognitive demands can impair information processing, whereas Dhevara et al. (2022), Setyawan et al. (2023), and Sumartono et al. (2022) found no significant relationship, potentially because structured audit procedures and supervisory support mitigated the effects of task difficulty. Despite these mixed findings, complexity may encourage competent auditors to increase their cognitive effort and professional care when reaching conclusions. Therefore, the following hypothesis is proposed:

H2: Task complexity has a positive effect on audit judgment.

Attribution Theory positions work experience and professional skepticism as internal attributes that jointly influence how auditors interpret evidence. Although experience enhances knowledge and intuition, repeated exposure to similar assignments may produce overconfidence, habitual reasoning, or premature reliance on previously encountered patterns. Professional skepticism can control these risks by encouraging auditors to question evidence and reassess whether prior experience remains applicable to the current engagement. Rassel & Jubaedah (2025) showed that experience enables auditors to evaluate internal and external information more comprehensively, while Ritonga (2025) demonstrated that greater experience sharpens auditors' intuition in detecting complex irregularities. Nevertheless, these benefits are more likely to produce reliable judgments when accompanied by critical evaluation. Amalia et al. (2022) found that professional skepticism strengthened the relationship between work experience and audit judgment, and Sumartono (2022) similarly identified skepticism as an internal attribute that enhances auditors' use of accumulated experience. Therefore, the following hypothesis is proposed:

H3: Professional skepticism strengthens the positive effect of work experience on audit judgment.

Within Attribution Theory, task complexity represents an external demand, whereas professional skepticism constitutes an internal mechanism that influences auditors' responses to that demand. Complex tasks can increase cognitive burden and encourage premature conclusions; however, a questioning mind can motivate auditors to investigate inconsistencies, seek additional evidence, and avoid cognitive shortcuts. Amalia et al. (2022) demonstrated that professional skepticism moderated the relationship between task complexity and audit judgment. Setiadarma & Kurniawati (2024) further showed that skepticism reduced judgment errors by promoting critical evidence evaluation, whereas Iriantika & Budiartha (2017) indicated that task complexity could weaken auditor objectivity without adequate internal safeguards. Conversely, auditors with strong professional skepticism may respond to difficult assignments by applying greater professional care and more rigorous testing (Prameswari, 2025; Rahma & Safrida, 2024). Professional skepticism is therefore expected to transform task complexity from a cognitive burden into a stimulus for more careful evidence assessment. Therefore, the following hypothesis is proposed:

H4: Professional skepticism strengthens the positive effect of task complexity on audit judgment.

Methods

This quantitative study examined the effects of work experience and task complexity on audit judgment and the moderating role of professional skepticism. Data were collected in April 2026 from government external auditors working at the Bali Provincial Representative Office of the Audit Board of the Republic of Indonesia. A census approach was employed by inviting all 89 active auditors to participate, from whom 70 usable responses were obtained. Before the main survey, the questionnaire was pilot-tested on 15 auditors from public accounting firms who were not included in the final sample. Indicators that did not satisfy the measurement criteria were reviewed and

refined. The final questionnaire was distributed electronically using Google Forms and measured all constructs on a four-point Likert scale ranging from 1 (*strongly disagree*) to 4 (*strongly agree*).

Work experience was measured through tenure, professional knowledge and skills, and error-detection ability; task complexity through problem-solving demands, workload and challenges, task motivation, and irrelevant information; audit judgment through decisions concerning audit procedures, sample size, materiality, and disclosure; and professional skepticism through professional caution, reluctance to accept evidence without verification, sufficient evidence collection, and critical evidence evaluation. Descriptive statistics were used to summarize respondent characteristics and construct scores. The hypotheses were tested using partial least squares structural equation modeling with SmartPLS 4 (Hair et al., 2019). The measurement model was evaluated using indicator loadings, average variance extracted, discriminant validity, Cronbach's alpha, and composite reliability. The structural model was assessed using path coefficients, R^2, predictive relevance, and bootstrapping at a 5% significance level. Interaction terms between professional skepticism and each independent variable were estimated to test the proposed moderating effects.

Result and Discussion

Measurement Model Assessment

The measurement model was evaluated using indicator loadings, average variance extracted (AVE), Cronbach's alpha, composite reliability, and the heterotrait–monotrait ratio (HTMT). Indicators with loadings below the established threshold were eliminated through an iterative purification procedure. The retained indicators had loadings above 0.70, while all constructs recorded AVE values above 0.50 and reliability coefficients above 0.70, as summarized in Table 1.

Table 1
Convergent validity and construct reliability

Construct	Retained indicators	Loading range	AVE	Cronbach's α	Composite reliability
Work experience (X1)	6	0.742–0.872	0.679	0.905	0.927
Task complexity (X2)	6	0.798–0.880	0.713	0.920	0.937
Audit judgment (Y)	8	0.733–0.887	0.676	0.896	0.920
Professional skepticism (Z)	7	0.811–0.924	0.768	0.923	0.942

Primary Data, 2026

The results indicate that the measurement model initially demonstrated satisfactory convergent validity and internal consistency. The AVE values ranged from 0.676 to 0.768, indicating that each construct explained more than half of the variance in its indicators. Cronbach's alpha ranged from 0.896 to 0.923, while composite reliability ranged from 0.920 to 0.942, exceeding the recommended thresholds and demonstrating satisfactory construct reliability (Hair et al., 2017).

Discriminant validity was assessed using HTMT. The initial assessment produced an HTMT value of 0.921 between audit judgment and professional skepticism, exceeding the threshold of 0.90. Four highly correlated indicators were subsequently removed, and the model was re-estimated. Table 2 presents the HTMT values before and after this adjustment.

Table 2
HTMT discriminant validity assessment

Construct pair	Initial HTMT	Final HTMT	Criterion
Work experience–Professional skepticism	0.741	0.757	Satisfied
Task complexity–Professional skepticism	0.684	0.664	Satisfied
Work experience–Task complexity	0.500	0.500	Satisfied
Audit judgment–Professional skepticism	0.921	0.899	Satisfied
Audit judgment–Work experience	0.782	0.805	Satisfied
Audit judgment–Task complexity	0.720	0.727	Satisfied

Primary Data, 2026

Following indicator purification, all HTMT values were below 0.90, indicating acceptable discriminant validity. Nevertheless, the final value of 0.899 between audit judgment and professional skepticism was close to the threshold. This result reflects the conceptual proximity of the two constructs because critical evidence evaluation is inherently related to professional judgment. Although the statistical criterion was satisfied, the distinction between these constructs should be interpreted carefully and preserved through theoretically specific indicators.

Structural Model and Explanatory Power

The structural model explained a substantial proportion of the variance in audit judgment. As presented in Table 3, the model produced an R^2 value of 0.781 and an adjusted R^2 of 0.764.

Table 3
Explanatory power of the structural model

Endogenous construct	R^2	Adjusted R^2	Interpretation
Audit judgment	0.781	0.764	Substantial

Primary Data, 2026

The R^2 value indicates that work experience, task complexity, professional skepticism, and the specified interaction effects collectively explained 78.1% of the variance in audit judgment. The remaining 21.9% may be attributable to factors outside the model, such as professional competence, ethical orientation, time-budget pressure, organizational support, audit risk, and the quality of supervisory review. The relatively high explanatory power suggests that the model captures important personal and assignment-related determinants of audit judgment among government external auditors.

Hypothesis Testing

The hypotheses were tested through bootstrapping. The results in Table 4 demonstrate that work experience and task complexity had significant positive effects on audit judgment. Professional skepticism did not significantly moderate the effect of work experience, but it significantly strengthened the relationship between task complexity and audit judgment.

Table 4
Structural relationships and hypothesis decisions

Hypothesis	Relationship	β	SD	*t*	*p*	Decision
H1	Work experience → Audit judgment	0.304	0.118	2.574	0.005	Supported
H2	Task complexity → Audit judgment	0.317	0.076	4.150	<0.001	Supported
H3	Professional skepticism × Work experience → Audit judgment	0.066	0.110	0.598	0.275	Not supported
H4	Professional skepticism × Task complexity → Audit judgment	0.140	0.059	2.366	0.009	Supported

Primary Data, 2026

Work Experience and Audit Judgment

Work experience had a positive and significant effect on audit judgment ($\beta = 0.304$, $t = 2.574$, $p = 0.005$), supporting H1. From the perspective of Attribution Theory, experience represents an internal attribute that enables auditors to process evidence, recognize irregularities, and formulate professional conclusions. Repeated exposure to different assignments provides auditors with accumulated knowledge and pattern-recognition abilities, thereby improving their capacity to evaluate ambiguous audit evidence.

The finding is consistent with Jayanti et al. (2025), Irwanda & Kuntadi (2024), Pattiware & Husnayaini (2024), and Rahma & Safrida (2024), who found that work experience positively affected audit judgment. Experienced auditors are more likely to recognize anomalies, relate current evidence to previous cases, and select relevant audit

procedures. Thus, experience functions as a knowledge base that supports more informed and systematic judgment among auditors at the Bali Provincial Representative Office of BPK.

Task Complexity and Audit Judgment

Task complexity had a positive and significant effect on audit judgment (β = 0.317, t = 4.150, p < 0.001), supporting H2. Task complexity also demonstrated a slightly stronger direct effect than work experience. Within Attribution Theory, complexity represents an external assignment condition that can influence the effort allocated by auditors. Although complex assignments increase cognitive demands, the finding suggests that auditors responded by applying greater attention and more intensive analysis rather than allowing complexity to impair their judgments.

This result supports Aqsha et al. (2025), Prameswari (2025), Sabilillah et al. (2024), and Rahma & Safrida (2024), who reported positive relationships between task complexity and audit judgment. It is also consistent with Adipraja (2021), who argued that difficult situations may stimulate auditors' creativity and professional care. In the context of government auditing, complex transactions and ambiguous evidence may prompt auditors to expand testing, scrutinize relevant information, and apply more deliberate professional judgment. However, the positive coefficient should not be interpreted as meaning that complexity is inherently beneficial. Rather, it suggests that auditors in this sample were able to mobilize sufficient cognitive and professional resources when encountering complex assignments.

Professional Skepticism, Work Experience, and Audit Judgment

The interaction between professional skepticism and work experience was positive but statistically insignificant (β = 0.066, t = 0.598, p = 0.275); therefore, H3 was not supported. The finding indicates that professional skepticism did not significantly change the strength of the relationship between work experience and audit judgment. Work experience may contribute to audit judgment through accumulated technical knowledge and assignment exposure regardless of differences in auditors' levels of professional skepticism.

This result does not imply that professional skepticism is unimportant. Hanum et al. (2024), Noviranza & Haq (2024), and Abimanyu et al. (2024) emphasized the independent contribution of experience to auditors' ability to evaluate complex situations. Other studies have demonstrated that professional skepticism independently contributes to audit judgment (Aqsha et al., 2025; Sumartono et al., 2022). Rassel & Jubaedah (2025) similarly explained that experience provides auditors with knowledge for identifying risks in ambiguous situations. Therefore, work experience and professional skepticism may operate as separate internal resources rather than as mutually reinforcing factors. The nonsignificant interaction also suggests that increasing skepticism alone may not enhance the contribution of experience unless supported by specific conditions, such as unfamiliar evidence, heightened fraud risk, or substantial judgment uncertainty.

Professional Skepticism, Task Complexity, and Audit Judgment

Professional skepticism significantly strengthened the positive relationship between task complexity and audit judgment (β = 0.140, t = 2.366, p = 0.009), supporting H4. Under conditions of high task complexity, auditors with stronger professional skepticism were more likely to maintain a questioning mind, verify ambiguous information, seek additional evidence, and avoid premature conclusions. Thus, professional skepticism operated as an internal cognitive safeguard that helped auditors respond constructively to external assignment demands.

The result is consistent with Attribution Theory because auditors' internal attitudes influenced their responses to external task conditions. Ritonga (2025) and Abimanyu et al. (2024) emphasized the importance of professional resources when auditors face complex assignments, while Sumartono et al. (2022) and Irwanda & Kuntadi (2024) described skepticism as a mechanism supporting critical evidence evaluation. The finding also supports Amalia et al. (2022), who demonstrated that professional skepticism moderated the relationship between task complexity and audit judgment. Similarly, Qumaini & Aligarh (2022) found that skepticism discouraged premature conclusions and encouraged decisions based on sufficient evidence.

Overall, the findings demonstrate that work experience and task complexity directly contribute to audit judgment, while professional skepticism performs a context-dependent moderating role. It did not strengthen the contribution of accumulated experience but became important when auditors encountered complex assignments. This distinction extends Attribution Theory by showing that internal attributes do not always interact uniformly: experience provides a relatively stable knowledge resource, whereas professional skepticism becomes particularly influential when external task demands require greater critical scrutiny.

Conclusion

This study examined the effects of work experience and task complexity on audit judgment and the moderating role of professional skepticism among government external auditors at the Bali Provincial Representative Office of the Audit Board of the Republic of Indonesia. The findings demonstrate that work experience positively and significantly affects audit judgment, indicating that accumulated knowledge and exposure to different assignments improve auditors' ability to evaluate evidence and formulate professional decisions. Task complexity also has a positive and significant effect, suggesting that complex assignments encourage auditors to allocate greater cognitive effort, exercise professional care, and conduct more intensive evidence evaluation.

Professional skepticism did not significantly moderate the relationship between work experience and audit judgment. This result suggests that experience contributes to audit judgment independently and that skepticism does not substantially alter how experienced auditors apply their accumulated knowledge. In contrast, professional skepticism significantly strengthened the positive effect of task complexity on audit judgment. A questioning mind and critical evidence evaluation therefore become particularly important when auditors encounter ambiguous, unstructured, or cognitively demanding assignments. These findings extend Attribution Theory by demonstrating that internal attributes operate differently: work experience functions as a relatively stable individual resource, whereas professional skepticism becomes more influential in response to external task demands.

Managerial Implications

The Bali Provincial Representative Office of BPK should develop a structured experience-management system that provides auditors with progressive exposure to assignments of varying sectors, risks, and levels of complexity. Less-experienced auditors should be paired with senior auditors through mentoring, joint fieldwork, case reviews, and post-audit learning sessions. Auditor development should be evaluated not only according to years of service but also according to the variety of assignments completed, technical competencies acquired, ability to identify misstatements, and quality of documented professional judgments.

Complex audit assignments should be identified during the planning stage using criteria such as transaction volume, ambiguity of evidence, regulatory uncertainty, fraud risk, and interdependence among audit areas. High-complexity engagements should receive appropriate staffing, sufficient completion time, access to specialists, and stronger supervisory review. Assignment complexity should not simply be treated as an additional workload because it requires greater analytical resources and more rigorous quality-control procedures.

Professional skepticism training should focus particularly on complex and high-risk engagements. Training may include fraud scenarios, contradictory evidence, incomplete documentation, management explanations, and cases requiring auditors to distinguish reliable from misleading information. Case-based simulations should require auditors to justify their conclusions, identify alternative explanations, request additional evidence, and document how conflicting information was resolved. These exercises can help translate skepticism from an abstract professional requirement into observable audit behavior.

Because professional skepticism did not strengthen the effect of work experience, the institution should avoid assuming that seniority automatically ensures critical evaluation. Experienced auditors should remain subject to structured consultation, independent review, and evidence-based documentation requirements to reduce overconfidence and habitual judgment. At the same time, professional skepticism should be embedded into audit programs through mandatory evidence-verification checkpoints, supervisory challenges, consultation mechanisms, and documentation of the rationale underlying significant judgments.

Finally, audit quality evaluations should include indicators related to judgment processes rather than relying solely on timely assignment completion. Relevant indicators may include the adequacy of evidence, clarity of judgment documentation, consideration of alternative explanations, consistency between findings and conclusions, and responsiveness to supervisory review. These measures would help BPK ensure that experience, task management, and professional skepticism collectively support objective, accountable, and defensible audit judgments.

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