Original Research Article

Understanding How Role Conflict and Audit Experience Affect Audit Judgment: The Mediating Mechanism of Professional Skepticism

.

ABSTRACT

|  |
| --- |
| **Aims:** This study seeks to examine the influence of role conflict and audit experience on audit judgment, with professional skepticism serving as a mediating variable among public accountants.  **Study design:** The sampling process employed purposive sampling techniques, followed by data analysis using path analysis and the Sobel test  **Place and Duration of Study:** Data were obtained through a questionnaire distributed to 100 public accounting firms (PAFs) across Indonesia.  **Methodology:** This research is an explanatory research with a quantitative approach.  **Results:** The findings reveal that role conflict negatively influences audit judgment, whereas audit experience exerts a positive effect. Additionally, the indirect analysis indicates that role conflict adversely affects audit judgment, while audit experience positively contributes to it, with professional skepticism acting as a mediating factor among public accountants in Indonesia.  **Conclusion:** This indicates that role conflict diminishes auditors’ sense of ease and impairs their capacity to apply professional skepticism throughout the audit process, thereby compromising the quality of their judgment.  . |

*Keywords: Role Conflict, Audit Judgment, Professional Skepticism, Public Accountants*

1. INTRODUCTION

In the auditing profession, the quality of audit judgment is critical to maintaining the credibility and integrity of financial reporting. However, auditors frequently face various internal and external pressures that may compromise their judgment. One such factor is role conflict, which arises when an auditor encounters conflicting expectations between professional responsibilities and organizational or client demands(Javadi et al., 2024)(Hardies et al., 2025). This tension may lead to compromised decisions or biased evaluations.In addition to role conflict, audit experience is considered a significant factor that shapes an auditor’s ability to make sound professional judgments(Nouraldeen, 2025). Experienced auditors are generally more adept at identifying anomalies and applying audit standards effectively. However, experience alone may not always safeguard auditors from biased or flawed judgments, especially in high-pressure environments.To mitigate the negative effects of these influences, professional skepticism—defined as a questioning mind and critical assessment of audit evidence—has been emphasized as a key mediating factor(Agustina & Rusydi, 2021)(Nolder, 2012). Prior studies have indicated that professional skepticism can enhance audit quality and reduce susceptibility to cognitive biases, yet the mechanisms through which it mediates the relationship between role conflict, audit experience, and audit judgment remain underexplored. This study seeks to address this gap by investigating how role conflict and audit experience influence audit judgment, with professional skepticism acting as a mediating variable.(Sun et al., 2022)

A core responsibility of auditors is the detection of fraud through a thorough examination of essential auditing procedures. Despite this, the extent to which auditors can minimize operational risks within a company remains an area requiring further inquiry. Audit processes play a critical role not only in ensuring operational and financial quality but also in reinforcing corporate social responsibility(Koch et al., 2016). This issue has attracted significant attention from various stakeholders, including internal and external auditors, auditees, human resource professionals, and senior management. Among the factors influencing audit quality, auditor behavior—particularly behavioral inertia—has been identified as a significant contributor(Rodgers et al., 2017). Personal attributes and personality traits of auditors are increasingly recognized as key assets in enhancing audit effectiveness. Prior research has investigated strategies to improve the efficacy of audit reviews and to verify the credibility of financial reporting.There is growing evidence to suggest a strong correlation between auditors' performance in ensuring audit quality and the overall financial outcomes of the organization(Haris, 2019). Moreover, numerous scholars have emphasized the pivotal role of professional skepticism in determining audit quality(Janssen et al., 2021). For instance, (Al-Rawashdeh et al., 2024) examined how auditors’ personality traits influence their professional skepticism, which in turn can reduce managerial risk exposure and strengthen the reliability of audit outcomes. The relationship between audit performance and enterprise financial performance has thus been empirically validated.

Audit judgment plays a pivotal role in ensuring the reliability of financial information presented to stakeholders. As corporate scandals and cases of financial statement manipulation continue to surface, the spotlight on the quality of audit judgments has intensified. One of the major concerns in the audit profession is the growing complexity in collecting and evaluating audit evidence, which often requires auditors to navigate demanding and uncertain environments. (Brazel et al., 2016),(M. J. Khan & Oczkowski, 2021)emphasized that auditors are expected to undertake evaluations through complex and resource-intensive methods. Meanwhile, (Osecki, 2022) highlighted the psychological burden on auditors who must adhere to strict procedural and ethical compliance, often resulting in heightened stress levels.

Compounding these challenges is the professional obligation to exercise skepticism—an essential trait for questioning the reliability of audit evidence and resisting undue influence from management. According to Public Accountant Professional Standards (SA Section 230 PSA No. 4), professional skepticism reflects an attitude of critical assessment, in which auditors must avoid premature trust and maintain vigilance throughout the audit process. Research by (Ditkaew & Santatiwongchai, 2023) affirms that auditors who exhibit strong professional skepticism are less prone to making critical errors in judgment.

Furthermore, public accountants often act as boundary spanners, engaging with various internal and external parties who may hold conflicting expectations. This dynamic exposes auditors to role stress, particularly role conflict, where inconsistent demands challenge their ability to act objectively. (R. K. Hurtt, 2010) argue that public accountants often face competing obligations—adhering to professional standards on one hand, and conforming to internal firm controls on the other.Audit judgment is ultimately a cognitive outcome derived from an auditor’s interpretation of collected evidence (Mayes, 2022). However, the quality of these judgments can vary significantly, influenced by factors such as audit experience. (Janssen et al., 2021) posit that auditors with extensive exposure to diverse assignments and complex cases are better positioned to produce high-quality judgments.Despite these insights, prior research reveals inconsistencies in findings regarding the determinants of audit judgment. For example, while (Ying et al., 2020) found a significant positive relationship between professional skepticism and audit judgment, (Sima & Erwin, 2024) reported no such effect. Likewise, audit experience has shown mixed outcomes—positive in some studies (Moradi et al., 2024),(Li et al., 2023),(Tangke et al., 2020),(Moradi et al., 2024) but insignificant in others (e.g., Monica, 2020). Similar contradictions are evident in studies concerning role conflict (sri Utaminingsih et al., 2022),(Alsaeedi & Kamyabi, 2023),(Grenier, 2017).To address these inconsistencies, this study adopts a contingency approach as suggested by (Murray, 2006), incorporating professional skepticism as a mediating variable to better understand how role conflict and audit experience influence audit judgment. By focusing on public accountants in Surabaya, this research aims to provide empirical evidence on the complex interactions among psychological, experiential, and contextual factors in the audit process.

2. LITERATURE REVIEW

This study is grounded in the Contingency Theory, which posits that organizational outcomes depend on the alignment between internal characteristics and external conditions. Within this framework, professional skepticism is hypothesized to mediate the relationship between role conflict, audit experience, and audit judgment. Role Conflict and Audit Judgment: Role conflict occurs when an auditor faces contradictory expectations, such as maintaining objectivity while also complying with organizational policies or client demands (Sluss et al., 2011). High levels of role conflict may impair decision-making quality, as cognitive resources are divided between competing roles.Role Theory, introduced by (Katz & Kahn, 2015), provides a foundational lens through which to understand individual behavior within organizational settings. According to this theory, the organizational environment plays a critical role in shaping individuals’ perceptions of how they are expected to behave in specific roles(Bamber et al., 1989). These expectations are often driven by social norms, hierarchical structures, or implicit pressures and may originate from superiors, peers, society, or the responsibilities inherent in the role itself.Individuals occupying organizational roles—referred to as focal persons—are tasked with interpreting and responding to messages about what constitutes appropriate role behavior. However, problems arise when such messages are ambiguous, indirect, or conflicting. In such cases, the focal person may deviate from the sender’s intended expectations, leading to confusion and performance challenges. The resulting role conflict is defined as the psychological tension experienced when an individual receives incompatible demands from multiple sources or when fulfilling one expectation inhibits the fulfillment of another.

This phenomenon is particularly relevant for internal auditors, who often serve as boundary spanners, engaging with stakeholders both inside and outside the organization. These interactions expose auditors to diverse and sometimes contradictory expectations—such as the need to remain professionally independent while adhering to internal firm policies or client demands. As role expectations accumulate from various stakeholders (e.g., board of directors, managers, regulators), the potential for role conflict increases, which can ultimately impair decision-making, reduce job satisfaction, and hinder audit effectiveness. Closely related is the concept of role ambiguity, which refers to the uncertainty surrounding the scope, expectations, and responsibilities of a given role. For effective role performance, individuals must have access to adequate information regarding their duties, the procedures involved, and the potential consequences of their actions. Ambiguity occurs when such information is either unavailable or poorly communicated. According to (Mo Koo & Seog Sim, 1999), the presence of role ambiguity is likely to result in increased anxiety, reduced effectiveness, and cognitive strain, particularly when the complexity of organizational demands exceeds an individual’s capacity for comprehension.

In the auditing context, role ambiguity may compromise an auditor’s ability to maintain a skeptical and independent mindset, both of which are essential to ensuring audit quality. Thus, both role conflict and role ambiguity are recognized as significant psychological stressors that can affect auditors' professional judgment and performance. This study adopts Role Theory to examine how these factors influence audit judgment and how they may be moderated or mediated by other cognitive and behavioral variables, such as professional skepticism (Novriansa & Riyanto, 2016)

Audit Experience and Audit Judgment: Experience is often associated with improved professional intuition and decision-making accuracy. Experienced auditors are assumed to have developed the cognitive schemas necessary to identify anomalies and evaluate complex scenarios effectively (Aida, 2021).Audit Experience, Audit experience is widely recognized as a critical factor influencing the quality and reliability of an auditor’s judgment. Experience, in the auditing context, refers to the cumulative exposure an auditor has to various audit environments, client industries, types of transactions, and complexity levels in audit engagements(Samiolo et al., 2024). It encompasses both the duration of professional practice and the diversity of tasks performed (Hamdam et al., 2022). According to (Henrizi et al., 2021), experienced auditors develop refined cognitive frameworks and professional schemas that enable them to detect anomalies, identify material misstatements, and evaluate audit evidence more effectively than less experienced peers. Similarly, (Griffith et al., 2021) emphasized that auditors with greater experience are more adept at risk assessment and at adjusting their audit strategies accordingly.Audit experience is also closely associated with improved pattern recognition, a skill that allows auditors to draw upon past knowledge when evaluating current evidence. (Ricci & Rimkus, 2025) argues that this ability enhances both the efficiency and effectiveness of decision-making, particularly in ambiguous or high-pressure audit environments. Moreover, as experience accumulates, auditors demonstrate a better grasp of regulatory standards, ethical obligations, and professional skepticism—traits that are essential for maintaining audit quality.

Audit Judgment.Audit judgment refers to the cognitive and evaluative processes by which auditors interpret information, apply standards, and arrive at conclusions regarding the fairness of financial statements. It is inherently subjective and influenced by both individual characteristics and contextual variables (Jayanto, 2015). Audit judgment plays a pivotal role in areas such as materiality assessment, going concern evaluations, and determining the sufficiency of audit evidence. (Gong et al., 2014) highlight that audit judgment is not only shaped by technical knowledge but also by behavioral and psychological factors. These include risk perception, confidence levels, accountability pressures, and susceptibility to bias. As such, sound audit judgment requires a balance between analytical rigor and professional intuition.

The Relationship between Audit Experience and Audit Judgment.Numerous empirical studies have explored the link between audit experience and audit judgment, yielding mostly positive findings. For instance, research by (Endrawes et al., 2021) and (Moustafa Abdallah et al., 2024) demonstrated that auditors with higher levels of experience are more likely to produce accurate and defensible audit judgments. Their findings suggest that experience enhances auditors’ ability to evaluate complex evidence and make well-supported decisions under uncertainty. However, not all studies support a consistently positive effect. , Moradi et al., 2024)for example, found no significant relationship between audit experience and audit judgment, suggesting that other mediating factors—such as cognitive bias, organizational pressure, or professional skepticism—may influence the outcome. This aligns with the contingency perspective, which posits that the relationship between variables may be conditional on context or individual characteristics (Jennex & Olfman, 2006). Furthermore, research has suggested that audit experience may contribute indirectly to audit judgment by strengthening the auditor’s application of professional skepticism. More experienced auditors are generally more cautious and less prone to accepting management assertions at face value, which in turn leads to more rigorous audit decisions (Fullerton & Durtschi, 2004).

Professional Skepticism as Mediator: Skepticism serves as a cognitive filter that enhances the auditor's ability to critically assess evidence and reduce bias. It is expected that professional skepticism can mediate the negative impact of role conflict and amplify the positive influence of experience on audit judgment.The proposed research model aims to validate these relationships and contribute to the broader literature on behavioral auditing, by identifying how psychological and experiential factors interact to shape professional judgment outcomes.

3. Theoretical Framework

This Study Employs Attribution Theory To Explain The Influence Of Role Conflict And Audit Experience On Audit Judgment, With Professional Skepticism Acting As A Mediating Variable. Originally Introduced By Heider (1958), Attribution Theory Seeks To Identify The Underlying Causes Of Individual Behavior—In This Context, The Behavior Of Public Accountants. The Theory Categorizes Causes Into Two Types: Dispositional Attributions And Situational Attributions. Dispositional Attribution Refers To Internal Characteristics Or Personal Traits Of The Individual, While Situational Attribution Relates To External Environmental Factors That Influence Behavior. When Applied To The Context Of This Research, Audit Experience Is Classified As A Form Of Situational Attribution, As It Arises From External Exposure And Contextual Factors Encountered During Professional Engagements. On The Other Hand, Role Conflict Is Categorized As Dispositional, Since It Stems From The Internal Tension Or Psychological State Of The Auditor When Faced With Competing Expectations. Together, These Variables Interact To Shape The Auditor’s Judgment, With Professional Skepticism Potentially Serving As A Mechanism That Mediates These Effects.

Hypothesis development

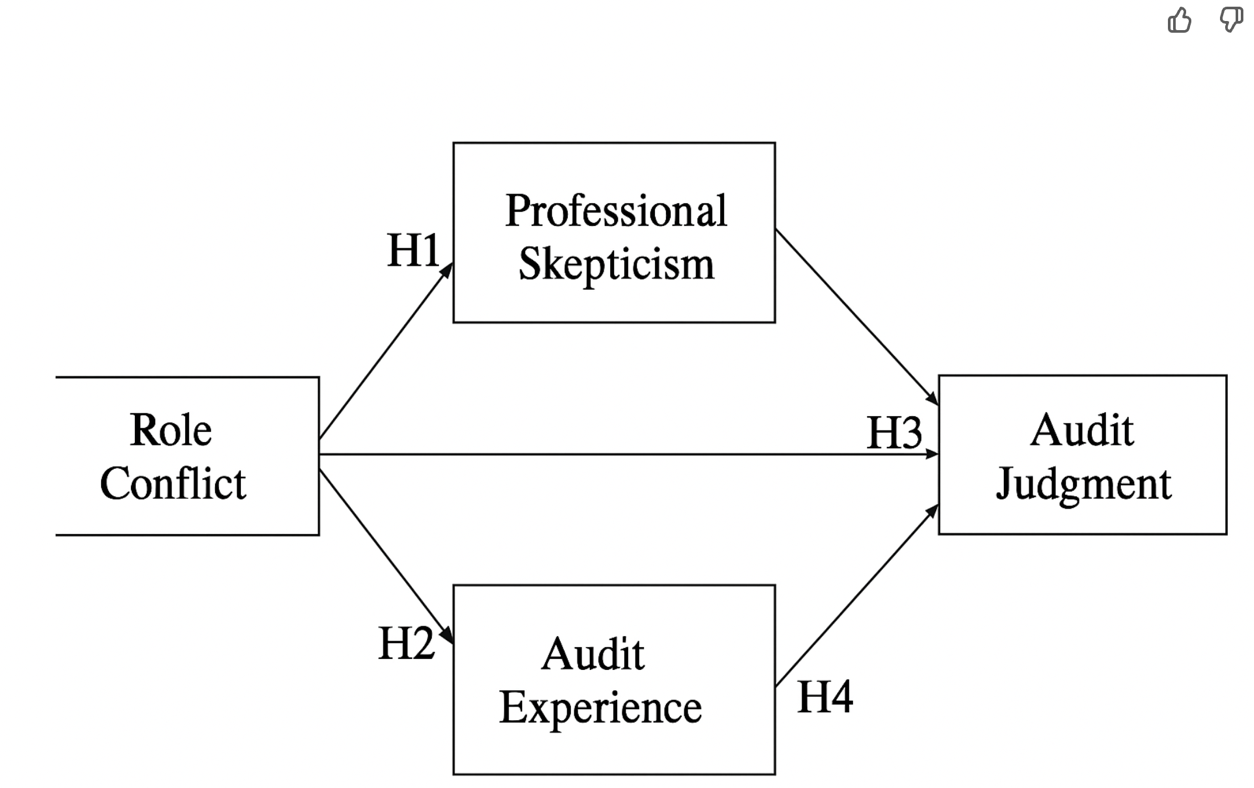


Figure 1

Conceptual Framework

**Role Conflict and Audit Judgment**

Role conflict refers to the psychological tension experienced by public accountants when facing incompatible expectations from both the client organization and their accounting firm’s internal control systems (Khan & Harding, 2020). This conflict can distort auditors' focus and undermine their ability to form sound audit judgments. found that role conflict impairs professional judgment, leading to weaker (Jayanto, 2015)audit decisions. Similarly, (Salehi et al., 2020) reported that role conflict during audit assignments can increase stress and reduce comfort, ultimately diminishing the quality of audit outcomes.

**Hypothesis 1 (H1):***Role conflict has a negative effect on audit judgment.*

**Audit Experience and Audit Judgment**

Audit experience is commonly defined by the length of time and the number of financial reports an auditor has handled. Public accountants with extensive audit experience are generally more meticulous and better equipped to adapt to complex audit conditions. (Kooistra & Ziljstra, 2001) suggested that highly experienced auditors are more capable of identifying the sources of errors in audit processes, resulting in improved audit judgments. Likewise, (Verwey & Asare, 2021) argued that past audit experiences, particularly those involving errors, serve as learning opportunities, encouraging auditors to exercise greater caution and improve decision quality.

**Hypothesis 2 (H2):***Audit experience has a positive effect on audit judgment.*

**Role Conflict, Professional Skepticism, and Audit Judgment**

Professional skepticism refers to the auditor’s critical and questioning attitude when evaluating audit evidence (Gong et al., 2014). This attitude is essential for conducting thorough and objective audits. However, when auditors face pressure to deviate from ethical standards, their ability to maintain skepticism is compromised. (Akani & Ogbeide, 2017) found that role conflict negatively affects professional skepticism, making auditors less likely to scrutinize evidence effectively and reducing the quality of their judgments. (Tandean & Winnie, 2016) similarly emphasized that although professional skepticism encourages auditors to question management-provided information, such behavior may be suppressed when auditors are directed to align with the client’s interests over audit standards.

**Hypothesis 3 (H3):***Role conflict negatively affects audit judgment through the mediating role of professional skepticism.*

**Audit Experience, Professional Skepticism, and Audit Judgment**

Audit experience not only enhances technical knowledge but also strengthens professional skepticism. Experienced auditors tend to be more critical and vigilant when assessing evidence. (Johnson et al., 2021) found that increased experience promotes higher levels of skepticism during the audit process. This, in turn, improves the thoroughness of evidence evaluation and the overall quality of audit judgments. (Jahid et al., 2020) and (Jia, 2019) also noted that accumulated knowledge and skills from prior audit engagements foster a more cautious and analytical approach, enhancing audit judgment outcomes.

**Hypothesis 4 (H4):***Audit experience positively affects audit judgment through the mediating role of professional skepticism.*

***4.* Methodology**

This study employs an explanatory research design using a quantitative approach. Explanatory research aims to systematically explore information in order to clarify the relationships among the variables under investigation (Goundar.,2012). The quantitative approach is adopted to statistically analyze numerical data to test the hypothesized associations between variables. The research was conducted at Public Accounting Firms (PAFs) located in Indonesia, where, according to data from the Indonesian Institute of Certified Public Accountants (IAPI), 100 firms were registered in 2025. Sampling was carried out using purposive sampling, targeting individuals who serve as auditors—including junior, senior, supervisory-level, and partner-level professionals.

Data were collected through a structured questionnaire, employing a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The operational definitions of the study variables are as follows:

Role conflict is measured using five indicators based on (Mo Koo & Seog Sim, 1999), Audit experience is assessed through seven indicators adapted from (Dethan et al., 2019),Professional skepticism is evaluated using six indicators from (Kusumawati & Syamsuddin, 2018), Audit judgment is measured using three indicators developed by (Hurtt et al., 2013).For data analysis, validity testing was performed using Pearson correlation, with a critical value threshold set at 0.30, while reliability testing used Cronbach’s Alpha, with a threshold value above 0.60 as recommended by (Ghozali., 2018). Subsequently, the hypotheses were tested using path analysis and the Sobel test to assess the mediating effects.

PS = β 0 + β 1 RC + β 2 AE + ε (1)

AJ = β0 + β1 RC + β2 AE + β3 PS + ε (2)

**Description:**  
**RC** = Role Conflict

**AE** = Audit Experience

**PS** = Professional Skepticism

**AJ** = Audit Judgment

**β** = Constant

**ε** = Residual/Error Term

5. results and discussion

This study was conducted by distributing questionnaires to 110 Public Accounting Firms (PAFs) located in Surabaya. A total of 100 completed questionnaires were returned from 10 firms that were willing to participate in the study. Based on the analysis of respondent characteristics, it was found that in terms of **gender**, the majority of respondents were female auditors, accounting for **60 %**, while **40%** were male auditors. Regarding **age**, most respondents were between **20 and 25 years old** (50%), followed by those aged **26 to 34 years** (30%), and a smaller proportion aged **35 to 44 years** 20%). In terms of **job position**, the majority of respondents were **junior auditors** (50%), followed by **senior auditors** (25%), and **partners** (25%).

**Table 1. Overview of the Research Variables through Descriptive Analysis**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Statistic | RC  (X1) | AE  (X2) | PS  (Z) | *AJ*(Y) |
| N | 100 | 100 | 100 | 100 |
| Minimum | 1 | 2 | 3 | 2 |
| Maximum | 4 | 4 | 4 | 4 |
| *Mean* | 3,50 | 2,32 | 3,15 | 3,20 |
| *Std.Deviasi* | 0,65 | 0,55 | 0,26 | 0,41 |

*Sources: Research Data 2025*

Based on the results of the descriptive analysis presented in Table 1, the mean score for the Role Conflict variable (X1) is 3.5, with a standard deviation of 0.65, indicating that respondents’ perceptions tended to lean toward agreement and that the responses were relatively homogeneous.For the Audit Experience variable (X2), the mean was found to be 2.32, with a standard deviation of 0.55, suggesting that most respondents moderately agreed, and the responses showed a consistent pattern.The Professional Skepticism variable (Z) recorded a mean of 3.15 and a standard deviation of 0.26, reflecting agreement among respondents with relatively low variability in responses, indicating homogeneity. Meanwhile, the Audit Judgment variable (Y) showed a mean value of 3.20 and a standard deviation of 0.41, which also demonstrates that most respondents tended to agree, with minimal variation in their responses. The next analytical step involved conducting a validity test for each indicator used to measure the research variables. As presented in Table 2, the results indicate that all five indicators employed to measure role conflict yielded Pearson correlation coefficients greater than 0.3. Similarly, the seven indicators for audit experience, the six indicators for professional skepticism, and the three indicators for audit judgment also demonstrated correlation values exceeding 0.3. These findings confirm that all indicators used in the study are statistically valid and appropriate for inclusion in subsequent analyses.

**table 2. Validity Test**

|  |  |  |  |
| --- | --- | --- | --- |
| Item | *Pearson Correlation* | Critical Value | Conclusion |
| X1.1 | 0,890 | 0,3 | Valid |
| X1.2 | 0,781 | 0,3 | Valid |
| X1.3 | 0,737 | 0,3 | Valid |
| X1.4 | 0,673 | 0,3 | Valid |
| X1.5 | 0,829 | 0,3 | Valid |
| X2.1 | 0,621 | 0,3 | Valid |
| X2.2 | 0,754 | 0,3 | Valid |
| X2.3 | 0,654 | 0,3 | Valid |
| X2.4 | 0,776 | 0,3 | Valid |
| X2.5 | 0,570 | 0,3 | Valid |
| X2.6 | 0,601 | 0,3 | Valid |
| X2.7 | 0,634 | 0,3 | Valid |
| Z1 | 0,725 | 0,3 | Valid |
| Z2 | 0,781 | 0,3 | Valid |
| Z3 | 0,737 | 0,3 | Valid |
| Z4 | 0,673 | 0,3 | Valid |
| Z5 | 0,829 | 0,3 | Valid |
| Z6 | 0,621 | 0,3 | Valid |
| Y1 | 0,754 | 0,3 | Valid |
| Y2 | 0,784 | 0,3 | Valid |
| Y3 | 0,736 | 0,3 | Valid |

*Sources: Research Data 2025*

The subsequent analysis involved performing a reliability test on the measurement instruments, as presented in Table 2. The results indicate that the Cronbach’s alpha coefficients for the variables—role conflict (X1), audit experience (X2), professional skepticism (Z), and audit judgment (Y)—all exceed the threshold value of 0.6.

**Table 3. Test of the Effects of Role Conflict, Audit Experience, and Professional Skepticism on Audit Judgment**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized  Coefficients | | Standardized  Coefficients |  |  |
|  |  | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 0,864 | 0,356 |  | 2,167 | 0,043 |
|  | RC | -0,279 | 0,111 | -0,268 | -2,870 | 0,090 |
|  | AE | 0,188 | 0,080 | 0,201 | 2,184 | 0,034 |
|  | PS | 0,586 | 0,167 | 0,512 | 4,018 | 0,001 |
| a. Dependent Variable: Audit judgment | | | |  |  |  |

Sources: Research Data 2025

**Effect of Audit Experience and Professional Skepticism on Audit Judgment among Public Accountants in Large Public Accounting Firms in Indonesia**

The results show that role conflict has a significance value of 0.09 (< 0.05) with a coefficient of -0.279, indicating a negative effect of role conflict on audit judgment among public accountants in Surabaya-based public accounting firms. This finding supports Hypothesis 1 (H1), which is therefore accepted. Increased role conflict experienced by auditors tends to create discomfort during the audit process, ultimately leading to weaker audit judgment. Conversely, when auditors operate in environments with minimal role conflict, they are more likely to exercise sound and confident judgment, thereby enhancing the quality of audit outcomes.Role conflict is recognized as a disruptive factor in audit execution. According to (Endrawes et al., 2021), any factor that interferes with the audit process—including role conflict—may diminish the auditor’s comfort and reduce the effectiveness of their judgment. This is further supported by (Asghar et al., 2020), who found that role conflict negatively impacts auditor behavior, reducing audit performance and, consequently, the quality of audit judgment.Regarding audit experience, the analysis reveals a significance value of 0.034 (< 0.05) and a coefficient of 0.188, indicating a positive effect on audit judgment. This confirms Hypothesis 2 (H2). Public accountants with greater audit experience tend to deliver more accurate and reliable judgments. In contrast, those with limited experience often exhibit poorer judgment quality. (Popova, 2013) explain that accumulated audit experience enhances an auditor’s professional competence. Experienced auditors are better able to identify errors and irregularities during audit procedures, making them more skilled and effective in delivering high-quality audit judgments.Audit experience develops over time through exposure to a larger number of financial statement audits and through the increased frequency of providing audit opinions or audit judgments (Abdulai et al., 2021). The greater the exposure, the more refined the auditor’s judgment becomes.Finally, the results also show that professional skepticism has a significance value of 0.001 (< 0.05) with a coefficient of 0.586, indicating a strong positive relationship with audit judgment. This supports the conclusion that higher levels of skepticism enhance the quality of audit judgment. Conversely, when auditors fail to maintain a skeptical mindset, the reliability and objectivity of their audit judgment may be compromised. Skepticism is essential for critically evaluating evidence and remaining independent from client influence. Auditors who consistently apply skepticism are more likely to render precise and well-supported assessments. This attitude reflects a professional disposition to question the validity of all audit evidence and management assertions, aiming to enhance objectivity and reinforce the quality of audit decision-making.

**Table 4 Sobel Test**

|  |  |  |
| --- | --- | --- |
| Model | *T statistic* | *P value* |
| RC →PS → *Audit judgment* | -2,144 | 0,032 |
| AE→PS →*Audit judgment* | 2,459 | 0,012 |

**Mediation Analysis through Sobel Test**

As shown in Table 4, the Sobel test results reveal that role conflict has a negative and significant indirect effect on audit judgment through the mediating role of professional skepticism. This is indicated by a p-value of 0.032 (< 0.05) and a t-statistic of -2.144. These findings confirm the validity of Hypothesis 3 (H3).Role conflict arises when public accountants face simultaneous, competing pressures, which place them in conflicting positions where fulfilling one demand may compromise another. In the context of auditing, such pressures may stem from client expectations or internal firm policies, leading to discomfort and a diminished capacity to maintain a skeptical attitude (Verwey & Asare, 2021). This diminished skepticism ultimately compromises the quality of audit judgment.According to attribution theory, an auditor’s behavior may be shaped by external situational factors, such as pressures from the client organization or directives from superiors. When both pressures are exerted simultaneously, they may lead to role conflict, which negatively impacts the auditor's ability to remain skeptical and objective—thereby weakening their audit judgment (Asghar et al., 2020).

Furthermore, Table 4 also shows that audit experience has a positive and significant effect on audit judgment mediated by professional skepticism, as reflected by a p-value of 0.012 (< 0.05) and a t-statistic of 2.459. This result supports Hypothesis 4 (H4).These findings indicate that greater audit experience enhances the auditor’s ability to adopt a skeptical attitude, thereby improving the quality of their audit judgment. Experienced auditors, having been exposed to a variety of audit cases and having encountered errors and anomalies, tend to exercise more critical evaluation when assessing audit evidence (R. K. Hurtt, 2010). This heightened skepticism contributes to better audit judgment.Audit tasks often follow a consistent pattern in terms of procedures, standards, and ethical codes, regardless of the specific company being audited (Mardijuwono & Subianto, 2018). Therefore, increased exposure to diverse audit engagements enables auditors to identify procedural weaknesses more effectively. As a result, their professional skepticism is strengthened, leading to more objective assessments and ultimately higher-quality audit judgments (Kusumawati & Syamsuddin, 2018).

6. Conclusion

Based on the analysis and discussion of the research findings, this study concludes that role conflict has a negative effect, whereas audit experience has a positive effect on the audit judgment of public accountants in Indonesian public accounting firms. Specifically, increased role conflict tends to diminish the quality of audit judgment, while greater audit experience leads to improved audit decision-making.The results also indicate that role conflict negatively affects audit judgment through the mediating role of professional skepticism. This suggests that role conflict undermines auditors’ comfort and ability to maintain a skeptical attitude during the audit process, resulting in lower-quality judgments. In contrast, audit experience positively influences audit judgment when mediated by professional skepticism, as more extensive experience enhances auditors’ critical thinking and reduces the likelihood of audit errors—thereby improving the overall quality of their judgments.

Disclaimer (Artificial intelligence)

Option 1:

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

Option 2:

Author(s) hereby declare that generative AI technologies such as Large Language Models, etc. have been used during the writing or editing of manuscripts. This explanation will include the name, version, model, and source of the generative AI technology and as well as all input prompts provided to the generative AI technology

Details of the AI usage are given below:

1.

2.

3.

References

Agustina, F., & Rusydi, M. K. (2021). Auditors’ professional skepticism and fraud detection. *International Journal of Research in Business and Social Science*, *10*(4), 275–287.

Aida, N. (2021). Work experience, obedience pressure and task complexity on audit judgment. *Golden Ratio of Auditing Research*, *1*(2), 61–69.

Akani, F. N., & Ogbeide, S. O. (2017). Forensic accounting and fraudulent practices in the Nigerian public sector. *AFRREV IJAH: An International Journal of Arts and Humanities*, *6*(2), 171–181. https://doi.org/10.4314/ijah.v6i2.13

Al-Rawashdeh, H. A., Zureigat, B. N., Alrawashedh, N. H., Zraqat, O., Hussien, L. F., Zureigat, Q., & Alrashidi, M. (2024). The moderating role of professional commitment in the relationship between time budget pressure and sustainable audit quality: The mediating role of professional skepticism. *Heritage and Sustainable Development*, *6*(1), 365–378.

Alsaeedi, A. M. A., & Kamyabi, Y. (2023). The impact of auditor experience and competence on audit quality with moderating role of auditors ethics: Evidence from Iraq. *Russian Law Journal*, *11*(11S), 112–128.

Bamber, E. M., Snowball, D., & Tubbs, R. M. (1989). Audit structure and its relation to role conflict and role ambiguity: An empirical investigation. *Accounting Review*, 285–299.

Brazel, J. F., Jackson, S. B., Schaefer, T. J., & Stewart, B. W. (2016). The outcome effect and professional skepticism. *The Accounting Review*, *91*(6), 1577–1599.

Ditkaew, K., & Santatiwongchai, T. (2023). Effects of Audit Professional Skepticism on Audit Efficency and Audir Success. *MUT Journal of Business Administration*, *20*(2), 43–66.

Endrawes, M., Leong, S., & Matawie, K. M. (2021). The moderating effect of culture on the relationship between accountability and professional scepticism. *Meditari Accountancy Research*, *a head*-*of*.

Fullerton, R. R., & Durtschi, C. (2004). The effect of professional skepticism on the fraud detection skills of internal auditors. *SSRN Electronic Journal*.

Gong, Y. F., Kim, S., & Harding, N. (2014). Elevating professional skepticism an exploratory study into the impact of accountability pressure and knowledge of the superior’s preferences. *Managerial Auditing Journal*, *29*(8), 674–694.

Goundar, Sam. "Research methodology and research method." *Victoria University of Wellington* 1, no. 1 (2012): 1-47.

Grenier, J. H. (2017). Encouraging professional skepticism in the industry specialization era. *Journal of Business Ethics*, *142*, 241–256.

Griffith, E. E., Kadous, K., & Young, D. (2021). Improving complex audit judgments: A framework and evidence. *Contemporary Accounting Research*, *38*(3), 2071–2104.

Hamdam, A., Jusoh, R., Yahya, Y., Abdul Jalil, A., & Zainal Abidin, N. H. (2022). Auditor judgment and decision-making in big data environment: a proposed research framework. *Accounting Research Journal*, *35*(1), 55–70.

Hardies, K., Janssen, S., Vanstraelen, A., & Zehms, K. M. (2025). Using Field-Based Evidence to Understand the Antecedents to Auditors’ Skeptical Actions. *AUDITING: A Journal of Practice & Theory*, *44*(1).

Haris, N. S. (2019). Effects of professional skepticism, organizational-professional conflicts and performance evaluation toward audit judgment through auditor dysfunctional behavior. *Research Journal of Finance and Accounting*, *10*(8), 165–173.

Henrizi, P., Himmelsbach, D., & Hunziker, S. (2021). Anchoring and adjustment effects on audit judgments: experimental evidence from Switzerland. *Journal of Applied Accounting Research*, *22*(4), 598–621.

Hurtt, R. K. (2010). Development of a scale to measure professional skepticism. *Auditing: A Journal of Practice & Theory*, *29*(1), 149–171.

Jahid, M. A., Rashid, M. H. U., Hossain, S. Z., Haryono, S., & Jatmiko, B. (2020). Impact of corporate governance mechanisms on corporate social responsibility disclosure of publicly-listed banks in Bangladesh. *Journal of Asian Finance, Economics and Business*, *7*(6), 61–71. https://doi.org/10.13106/jafeb.2020.vol7.no6.061

Janssen, S., Hardies, K., Vanstraelen, A., & Zehms, K. M. (2021). Auditors’ professional skepticism: Traits, behavioral intentions, and actions. *Behavioral Intentions, and Actions (February 12, 2021)*.

Javadi, H., Hosseini, S. H., Hemmati, B., & Shokri, A. (2024). The effect of dark personality traits and individual accountability on auditors’ skepticism and professional judgment. *International Journal of Finance & Managerial Accounting*, *9*(35), 65–78.

Jayanto, T. A. S. & P. Y. (2015). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Audit Judgement. *Accounting Analysis Journal*, *4*(4). https://doi.org/10.15294/aaj.v4i4.9114

Jennex, M. E., & Olfman, L. (2006). A Model of Knowledge Management Success. *International Journal of Knowledge Management (IJKM)*, *2*(3), 51–68.

Jia, J. (2019). Does risk management committee gender diversity matter? A financial distress perspective. *Managerial Auditing Journal*, *34*(8), 1050–1072. https://doi.org/10.1108/MAJ-05-2018-1874

Johnson, E. N., Lowe, D. J., & Reckers, P. M. J. (2021). The influence of auditor narcissism and moral disengagement on risk assessments of a narcissistic client CFO. *Journal of Accounting and Public Policy*, *40*(4), 106826. https://doi.org/https://doi.org/10.1016/j.jaccpubpol.2021.106826

Katz, D., & Kahn, R. (2015). The social psychology of organizations. In *Organizational behavior 2* (pp. 152–168). Routledge.

Khan, J., & Harding, N. (2020). Facilitating the application of auditors’ underlying skeptical disposition: The relationship between trait skepticism and basic human values. *Accounting Research Journal*, *33*(1), 34–56.

Khan, M. J., & Oczkowski, E. (2021). The link between trait and state professional skepticism: A review of the literature and a meta‐regression analysis. *International Journal of Auditing*, *25*(2), 558–581.

Koch, C., Koehler, A., & Yankova, K. (2016). Professional skepticism and auditor judgment: does trait skepticism mitigate the recency bias? *Available at SSRN 2880653*.

Kooistra, J. van der M., & Ziljstra, S. M. (2001). Reporting on intellectual capital. *Accounting, Auditing & Accountability Journal*, *14*(4), 456–476.

Li, Y., Goel, S., & Williams, K. J. (2023). Exploring antecedents of professional skepticism on accounting students’ performance in cybersecurity. *Journal of Emerging Technologies in Accounting*, *20*(1), 147–168.

Mayes, J. (2022). *Examining the Relationship of Professional Development and Professional Skepticism and How it May Affect the Auditing Industry*. Capella University.

Mo Koo, C., & Seog Sim, H. (1999). On the role conflict of auditors in Korea. *Accounting, Auditing & Accountability Journal*, *12*(2), 206–219.

Moradi, M., Salehi, M., & Mahdi Balah, S. F. (2024). The effect of personality type, audit firm size and age on the professional judgment of Iraqi auditors. *Journal of Islamic Accounting and Business Research*.

Moustafa Abdallah, B. A., Ghanem, M. G., & Hijazi, W. H. (2024). Analyzing the factors that affect auditor’s judgment and decision making in Lebanese audit firms. *Journal of Risk and Financial Management*, *17*(2), 73.

Murray, M. P. (2006). Avoiding invalid instruments and coping with weak instruments. *Journal of Economic Perspectives*, *20*(4), 111–132.

Nolder, C. J. (2012). *The Role of Professional Skepticism, Attitudes and Emotions on Auditor’s Judgments*. Bentley University.

Nouraldeen, R. M. (2025). Competent and Independent Auditors but Cannot Detect Fraud!! Do They Exercise Professional Skepticism? *International Journal of Disclosure and Governance*, 1–17.

Novriansa, A., & Riyanto, B. (2016). Role conflict and role ambiguity on local government internal auditors: The determinant and impacts. *Journal of Indonesian Economy and Business*, *31*(1), 63–80.

Osecki, E. D. (2022). *The Influence of Affect Regulation on Professional Skepticism*.

Ricci, M. A., & Rimkus, D. (2025). Inconsistent responses to uncooperative client manager behavior: When auditors’ judgments and actions diverge. *Accounting, Organizations and Society*, *114*, 101593.

Rodgers, W., Mubako, G. N., & Hall, L. (2017). Knowledge management: The effect of knowledge transfer on professional skepticism in audit engagement planning. *Computers in Human Behavior*, *70*, 564–574.

Salehi, M., Sima, H. H., & Fahimi, M. A. (2020). The relationship between organizational justice and auditors’ professional skepticism with the moderating role of organizational commitment and identity. *Current Psychology*, *Springer Link*.

Samiolo, R., Spence, C., & Toh, D. (2024). Auditor judgment in the fourth industrial revolution. *Contemporary Accounting Research*, *41*(1), 498–528.

Sima, A. H. El, & Erwin, K. (2024). The Influence of Experience, Competence, Motivation, Professional Skepticism of Auditors on the Quality of BPKP Supervision (Study at BPKP North Sumatra Province). *International Journal of Current Science Research and Review*, *7*(06), 3846–3859.

Sluss, D. M., Van Dick, R., & Thompson, B. S. (2011). *Role theory in organizations: A relational perspective.*

sri Utaminingsih, N., Januarti, I., & Helmina, M. R. A. (2022). the Role of Quality Control on the Formation of Auditor’S Professional Skepticism. *Jurnal Dinamika Akuntansi*, *14*(1), 66–75.

Sun, Y., Jia, W., & Liu, S. (2022). Is auditors’ professional scepticism a “double-edged sword”? *Accounting Forum*, *46*(3), 241–263.

Tandean, V. A., & Winnie, W. (2016). The Effect of Good Corporate Governance on Tax Avoidance: An Empirical Study on Manufacturing Companies Listed in IDX period 2010-2013. *Asian Journal of Accounting Research*, *1*(1), 28–38. https://doi.org/10.1108/ajar-2016-01-01-b004

Tangke, P., Ng, S., & Tungadi, E. (2020). Pengalaman, Kompleksitas Tugas Dan Self Efficacy Sebagai Determinan Skeptisisme Profesional Untuk Membentuk Audit Judgment. *Indonesian Journal of Accounting and Governance*, *4*(2), 111–149.

Verwey, I. G. F., & Asare, S. K. (2021). The joint effect of ethical idealism and trait skepticism on auditors’ fraud detection. *Journal of Business Ethics*.

Ying, S. X., Patel, C., & Pan, P. (2020). The influence of peer attitude and inherent scepticism on auditors’ sceptical judgments. *Accounting and Business Research*, *50*(2), 179–202.