

**THE EFFECT OF GOAL ORIENTATION AND EGO  
DEPLETION ON AUDIT JUDGMENT WITH TASK  
COMPLEXITY AS MODERATING VARIABLE**



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**MINISTRY OF EDUCATION, CULTURE, RESEARCH & TECHNOLOGY**

**FACULTY OF ECONOMICS**

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## COMPREHENSIVE EXAM APPROVAL LETTER

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## MOTTO AND DEDICATION

Motto:

“You may have someone in your mind, in your heart, in your dreams, in your life,  
but Allah will always be your someone when you have no one.”

“If you can't stand the fatigue of study, you will feel the poignant of stupidity.”  
(Iman Syafi'i)

“Work hardly in silence, let success make a noise.”  
(Frank Ocean)

This script is dedicated to:

- Allah SWT & Prophet Muhammad SAW
- Beloved Mother and Father
- Beloved Grandmother
- Beloved Big Brother and Little Sister
- All Family Members
- Bestfriends
- Almamater

## PREFACE

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Indralaya, March 07<sup>th</sup> 2023

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## SINCERE APPRECIATION

The preparation and writing of this script certainly did not escape various challenges and the obstacles that come with it. However, the author realizes that thanks to the help and support, as well as the convenience of various parties, so that this thesis can be completed well. Therefore, author would like to express gratitude to:

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Author hope that this script can be beneficial for many parties. Therefore, criticism and suggestion from all parties can improve this script for perfection will always be welcomed in the future.

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## **ABSTRACT**

### ***The Effect of Goal Orientation and Ego Depletion on Audit Judgment with Task Complexity as Moderating Variable***

*This research examines and provides the empirical evidence of the influence of learning goal orientation, proving performance goal orientation, avoiding performance goal orientation, and ego depletion to audit judgement with task complexity as moderacy. The data were collected by using the given questionnaire to auditors from 15 public accounting firm in South Sumatera. The samples were selected by using a purposive sampling method. This research used Structural Equation Modeling (SEM) as analyse of method and Smart - PLS 4.0.*

*The results from this research showed learning goal orientation and ego depletion have no significant effect on audit judgement, while avoiding performance goal orientation has a negative effect and proving performance goal orientation has a positive effect on audit judgement. It also showed task complexity moderated the influence of learning goal orientation, proving performance goal orientation, avoiding performance, and ego depletion on audit judgement.*

**Keywords : Goal Orientation, Ego Depletion, Task Complexity, Audit Judgment**

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## ABSTRAK

### **Pengaruh Orientasi Tujuan dan Penipisan Ego Terhadap Audit Judgment Dengan Kompleksitas Tugas Sebagai Variabel Pemoderasi**

Penelitian ini menguji dan memberikan bukti empiris mengenai pengaruh orientasi tujuan belajar, pembuktian orientasi tujuan kinerja, penghindaran orientasi tujuan kinerja, dan penipisan ego terhadap audit judgment dengan kompleksitas tugas sebagai moderasi. Data dikumpulkan dengan menggunakan kuesioner yang diberikan kepada auditor dari 15 Kantor Akuntan Publik di Sumatera Selatan. Sampel dipilih dengan menggunakan metode purposive sampling. Penelitian ini menggunakan Structural Equation Modeling (SEM) sebagai metode analisis dan Smart - PLS 4.0.

Hasil dari penelitian ini menunjukkan orientasi tujuan pembelajaran dan penipisan ego tidak berpengaruh signifikan terhadap audit judgment, sedangkan penghindaran orientasi tujuan kinerja berpengaruh negatif dan pembuktian orientasi tujuan kinerja berpengaruh positif terhadap audit judgment. Hal ini juga menunjukkan kompleksitas tugas memoderasi pengaruh orientasi tujuan pembelajaran, pembuktian orientasi tujuan kinerja, penghindaran kinerja, dan penipisan ego pada audit judgment.

**Kata Kunci : Orientasi Tujuan, Penipisan Ego, Kompleksitas Tugas, Audit Judgment**

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# CHAPTER I

## INTRODUCTION

### 1.1. Problem Background

The reliability of an audit opinion is determined by the reliability of an audit judgment (Bonner & Lewis, 1990). If an auditor makes an inappropriate judgment, it will affect the accuracy of the final opinion regarding the fairness of the financial statements, which will also have an impact on the overall audit quality (Puspitasari, 2011). Although in general, the assessment of audit judgment quality is determined by important factors such as technical accounting expertise, experience, knowledge and the auditor's skill to solve problems (Tan & Libby, 1997) and (Yusrianti, 2015), but an auditor's individual behavior may have an impact on their capacity to produce high-quality judgments (Financial Reporting Council, 2006) and (McKnight & Wright, 2011). Thus, it is important to gain an understanding of the auditor's behavior in processing information to make audit judgments.

Aside from individual behavior, there is another important factor which is self-control. The term of self-control refers to an individual's ability to change or rejecting thought, emotional and action responses (Uziel & Baumeister, 2017) specifically done to make the individual adapt to the goals, values, morals, expectations of society and to support achieving long-term goals (Baumeister et al. in Dang, 2018:7). However, self-control is still an important aspect in various auditor's decision-making processes because poor self-control will reduce the quality of decision making.

The importance of understanding the individual behavior and self-control of auditors can be seen from the number of financial data manipulation cases by large companies such as Typo, Worldcom, Xerox, AIG, Satyam Computer 1 Services, and others has shown that even though the auditor are from large companies which incidentally accepted at those company with the main requirements having adequate knowledge and skill but are still being able to make mistakes. Based on the cases of errors that occurred within a company, many parties felt disadvantaged because they assumed that the auditor played a role in providing false information. As in the AIG regarding an insurance contract

wort \$ 500 million, increasing revenue to polish financial statements. Another case is in the case of Satyam Computer 1 Services; in this case, PWC was unable to detect fraud committed by Satyam's owner, Ramalinga Raju, who faked the value of interest income received in advance, then recorded a lower than it should have been, and the receivables were inflated.

In Indonesia, there is many ethical scandals in accounting profession that hurt many parties, one of them conducted by auditors (Yusrianti & Kalsum, 2016). There are significant deviations from financial statements in some large foreign companies, but this also happened in Indonesia. For example, a Public Accounting Firm partnered with Ernst & Young's (EY) in Indonesia, namely Purwantono, Suherman & Surja Public Accounting Firm, was fined US \$1 million (approximately Rp13.3 billion) to US regulators, as a result of being convicted of failing conduct audits of the client's financial statements. The finding began when the EY partner accounting firm in the US conducted a study on the audit results of an accounting firm in Indonesia. They found that the results of the audit of the telecommunications company were not supported by accurate data. However, the EY affiliate in Indonesia released an audit report with an unqualified opinion.

Another case was found in CV Kimia Farma dated December 31, 2001 when the management of Kimia Farma reported a net profit of Rp132 billion and the report was audited by Hans Tuanakotta & Mustofa (HTM) Public Accounting Firm. However, the Ministry of BUMN and Bapepam considered that the net profit was too large and contained elements of engineering. After a re-audit, on October 3, 2002, Kimia Farma's 2001 financial statements, it was found that the auditor who audited the financial statements failed to detect existing fraud (Syahrul, 2022).

Based on those phenomena, it is important to gain an understanding of various factors that have the potential to affect audit judgment. Auditors are impacted by various factors, both technical and nontechnical, when completing their tasks and making audit judgments. Based on research by Sanusi et al. (2018), Yasa et al. (2019), Mursita et al. (2019), Hasan & Andreas (2019), Eny & Mappanyukki (2020), M. Abdolmohammadi & Wright (1987), and Hurley (2019) There are numerous factors that affect auditors' perceptions of responding to and interpreting the information and evidence received in their audit assignments,

among other factors include audit tenure, detection risk, task complexity, audit expertise, self-efficacy, ego depletion, auditor experience, obedience pressure, audit risk, goal orientation, professional ethics, audit fee, independence, time budget pressure and audit care.

As previously explained, both internal and external factors of the auditor's personality can influence audit judgment. Internal factors are attitudes or behaviors that are influenced by self-control. These factors can affect how people respond to certain personality traits, motivation, ability, or expertise, such as self-efficacy, ego depletion, and goal orientation. While external factors are things that are influenced by external factors, such as people or things outside of us, it might also change one's thoughts and behavior such as obedience pressure, task complexity, and time budget pressure (Umaroh, 2019: 10). In this study, researchers used two internal factors, namely goal orientation and ego depletion, while the external factor is task complexity. When obtaining performance or achievement outcomes, people often have implicit goals they're working toward, this is known as goal orientation (VandeWalle, 1997). From a social cognitive viewpoint, goal orientation influences how well people accomplish difficult activities (Bandura, 1986). High goal-oriented individuals are motivated to complete activities in order to gain competence (Dweck & Leggett, 1988). Individual goal orientations might be high or low in terms of their attitude to learning, performance, or avoidance of performance. Ego depletion refers to a temporary decrease in the ability or willingness to engage in actions that involve self-control, caused by other actions that have been carried out previously (Baumeister et al, 1998; Muraven and Baumeister, 2000; Baumeister and Vohs, 2007; Dang, 2018a). As task complexity may impact the correlation between audit judgment with ego depletion or goal orientation, this study also looked at how it affected task performance.

Based on the previous research, it appears that there are still inconsistencies. These contradictory research results make the researchers interested in reexamining the relationship of goal orientation and ego depletion on the audit judgment by adding a moderating variable that is task complexity. In the research conducted by Sanusi et al. (2018) which stated that from the three types of goal orientation, only performance avoidance goal orientation has a negative relationship to audit judgment, which indicates that this variable reduces audit

judgment performance. Meanwhile, for the other two types of goal orientation, namely learning goal orientation and proving performance goal orientation, it has a positive effect on audit judgment. The results of this study contradict the findings of Yasa et al. (2019), who found that learning goal orientation, performance approach goal orientation, and performance avoidance goal orientation have no significant effect on judgment audit performance. This is in line with the previous study conducted by Karimullah & Yuyetta (2021) which showed learning goal orientation and proving performance goal orientation have no significant effect on audit judgment, while avoiding performance goal orientation has a negative effect on audit judgment.

Only a few studies used ego depletion as a factor affecting audit judgment in the study auditing and accounting literature. One of them is research by Hurley (2019), it found that ego depletion negatively affected audit judgment. This is in line with previous research conducted by Mursita et al., (2019) who found that ego depletion negatively affected Judgment and Decision Making. Due to the limitations of research using the ego depletion variable, this research would contribute to the auditing literature by investigating the effects of goal orientation with this psychological construct because it may differentiate levels of audit judgment performance. Consideration of the influence of this factor may help explain variations in audit judgments.

Task complexity is used as a moderating variable by researchers for a variety of reasons supported by prior research. Research conducted by Eny & Mappanyukki (2020), Aida (2021), Yendrawati & Mukti (2015) empirically proved that task complexity affects the judgment taken by auditors. However, these three studies contradict the research conducted by Dyah et al. (2019) and Mudrika et al. (2019) which empirically proved that task complexity has no effect on auditor judgment. Sanusi et al. (2007) and Nadhiroh (2010) stated that there is no direct evidence showing that task complexity will moderate the relationship between goal orientation performance and audit judgment, but studies on goal setting have found that task complexity consistently moderates the effect of goal performance orientation, with the strongest effect on simple tasks and the weakest for complex tasks. In other words, highly motivated auditors only show better audit judgment performance when the audit tasks are simple.

Research conducted by Karimullah & Yuyetta (2021) and Narayana & Juliarsa (2016) also stated that the interaction variable between task complexity and goal orientation has an effect on auditing judgment and Mursita et al., (2019) supported the idea that auditors who experiences an ego depletion, it due to a lot of tasks given at different levels of difficulty that make the auditor psychologically and physically exhausted., so that the audit judgment given is not optimal. Thus, the goal orientation and ego depletion of an auditor when interacting with task complexity is expected to affect his audit performance regarding the accuracy of giving consideration or judgment.

Due to indications that individual behavior and self-control can affect the quality of audit judgments made by auditors, accounting practitioners and academics have become interested in conducting research on this topic. However, there are still few audit literature studies that have conducted research on the effects of individual psychological constructs on audit judgment performance. This study replicated Sanusi et al., (2018) research entitled Effect Of Goal Orientation, Self-Efficacy And Task Complexity on Audit Judgment. There are some differences between this study and the previous researcher. First, the researchers change one of the independent variables into ego depletion. The combination of goal orientation and ego depletion in this study wants to show the renewal of the audit literature that motivation and self-control are two individual psychological factors that are important in influencing audit judgment. Second, the moderating variable used in this study is task complexity. In contrast, the previous study used self-efficacy as a moderating variable. Third, the sample used in this study are auditors who worked at the Public Accounting Firm in the Southern Sumatra, including Palembang, Lampung, Bengkulu, and Jambi. In contrast, the previous study used samples from those who worked in Malaysia. Based on these descriptions, the researcher is expected to provide empirical evidence on whether goal orientation and ego depletion have an impact on audit judgment. In this study, task complexity is also investigated in relation to goal orientation and ego depletion toward audit judgment.

## **1.2. Problem Formulation**

Based on the background of the problem described earlier, the formulation of the problem in this study is as follows:

1. How does the effect of Goal Orientation on the Audit Judgment?
2. How does the effect of Ego Depletion on the Audit Judgment?
3. How does the effect of Task Complexity moderate the impact of Goal Orientation on the Audit Judgment?
4. How does the effect of Task Complexity moderate the impact of Ego Depletion on the Audit Judgment?

## **1.3. Research Objectives**

This research has several objectives as follows:

1. To analyze the effect of Goal Orientation on the Audit Judgment.
2. To analyze the effect of Ego Depletion on the Audit Judgment.
3. To analyze the effect of Task Complexity moderates the impact of Goal Orientation on the Audit Judgment.
4. To analyze the effect of Task Complexity moderates the impact of Ego Depletion on the Audit Judgment.

## **1.4. Research Benefits**

This research is expected to provide the following benefits:

1. Theoretical Benefits
  - a. Provide information and understanding to writers and readers about how goal orientation and ego depletion affect audit judgments, as well as extend knowledge of attribution theory and ego depletion theory.
  - b. Support earlier studies on the variables influencing audit judgment.
  - c. Help advance research in the accounting literature, particularly the auditing literature.
  - d. Serve as a source of reference for more researchers who want to conduct study in the auditing sector using the same kind.



2. Practical Benefits

a. For Researchers

Researchers' expertise and understanding of goal orientation, ego depletion, and task complexity are expected to improve as a result of this study. In addition, it can enhance problem-solving abilities and logical reasoning.

b. For Students

With the help of this research, students who are interested in becoming auditors in the future should be able to make decisions on audits that can be justified and with appropriate audit judgment.

c. For Further Researcher

The study's findings are anticipated to serve as a guide for future studies into the factors that influence audit judgments, particularly as they relate to goal orientation and ego depletion.

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