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Behind The Audit Judgment: The Role Of Auditor Experience And Professional Skepticism Through Audit Evidence Evaluation

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Abstract

This study examines factors related to the formation of Audit Judgment, specifically Auditor Experience and Professional Skepticism, by placing Audit Evidence Evaluation as a mediating variable. The study was conducted on auditors working in Public Accounting Firms (KAP) in the Jakarta area. The research data was obtained through questionnaires distributed using a quantitative approach. Respondents were selected using purposive sampling, resulting in 143 of the 151 questionnaires received being usable for analysis. The data were processed using SmartPLS 4 with the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method. The test results show that auditor experience and professional skepticism are positively and significantly related to Audit Judgment, as indicated by coefficients of 0.259 and 0.282, respectively. Both also contribute positively to the Audit Evidence Evaluation process, with coefficient values of 0.466 for Auditor Experience and 0.571 for Professional Skepticism, respectively. The influence of Audit Evidence Evaluation on Audit Judgment is recorded at 0.464 and is positive. In the mediation test, an indirect effect of 0.216 was obtained for the relationship between Auditor Experience and Audit Judgment and 0.265 for the relationship between Professional Skepticism and Audit Judgment. These results indicate that Audit Evidence Evaluation acts as a partial mediator in both relationships. Overall, all seven research hypotheses were declared supported at the 5% significance level. This finding shows that auditor considerations are not only related to experience and skepticism, but also to the way audit evidence is assessed before a professional decision is made. The results of this study are expected to increase understanding in auditing studies and provide consideration for Public Accountants (KAP) to strengthen the evidence evaluation process and the quality of Audit Judgment..

Keywords: Auditor Experience; Professional Skepticism; Audit Evidence Evaluation; Audit Judgment.

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INTRODUCTION

Financial statements serve as a basis for various parties, such as management, investors, creditors, and regulators, in making economic decisions. The information presented therein must reliably reflect the entity's financial condition and performance. In this regard, independent audits serve to increase the level of confidence in financial information by providing reasonable assurance that the financial statements are free from material misstatements. To carry out this function, auditors must develop and implement appropriate audit procedures to ensure that the audit evidence obtained is sufficient and appropriate to support the conclusions and opinions issued (Indonesian Institute of Certified Public Accountants [IAPI], 2025). The need for reliable financial information is also increasingly relevant with the growth of the Indonesian capital market. Data from the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX) shows that the number of companies listed on the stock exchange has increased gradually, from 713 companies in 2020 to 766 companies in 2021, 825 companies in 2022, 903 companies in 2023, and 943 companies in 2024. As of May 28, 2025, the number of listed companies reached 956. This development shows the increasing number of entities that are part of the capital market, so the need for reliable financial reporting supported by effective audit implementation is also increasing.

During audits, auditors encounter information from diverse sources and varying levels of quality. Therefore, gathering evidence alone is not sufficient; auditors also need to assess whether the information obtained is relevant, sufficient, and reliable. This assessment becomes more complex when the available evidence is inconsistent with previously established information or understanding. Barr-Pulliam et al. (2024) explain that the appropriateness of audit evidence relates to its relevance and reliability, while sufficiency relates to the amount of evidence supporting the audit. Furthermore, technological advances have changed the way auditors access and obtain information. This situation makes the ability to assess evidence a crucial part of the audit process. Vagner (2022) points out that the presence of inconsistent evidence can affect the way information is processed and the auditor's decisions made. Therefore, the quality of an audit is not solely determined by the quantity of available information, but also by the auditor's ability to understand, weigh, and use that information as a basis for professional judgment.

One aspect related to the formation of Audit Judgment is the auditor's personal characteristics, particularly Auditor Experience and Professional Skepticism. Experience gained from various assignments provides an opportunity for auditors to develop practical knowledge, understand transaction characteristics, and recognize conditions that could potentially cause problems during an audit. Sumartono et al. (2022) and Rahma and Safrida (2024) show a positive relationship between auditor experience and Audit

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Judgment. Meanwhile, Nuari et al. (2024) link auditor experience to the use of independent evidence in forming audit judgments. In addition to experience, auditors also require Professional Skepticism, which is the tendency to not accept information at face value and to consider the possibility of misstatement. Barr-Pulliam et al. (2024) highlight the relationship between professional skepticism and assessing the relevance and reliability of evidence. Ho et al. (2022) also explain that the application of skepticism and the auditor's decision to seek additional evidence can be related to the perspective-taking situation and the incentives faced. The relationship between these characteristics and auditor behavior and judgment can be explained through Attribution Theory (Heider, 1958). Within the framework of this research, experience and professional skepticism are positioned as internal characteristics that have the potential to shape how auditors respond to information and produce professional judgments.

However, auditor characteristics do not fully describe the stages involved before an Audit Judgment is established. Professional judgment also involves examining the evidence that forms the basis for decision-making. This process is represented in this study by Audit Evidence Evaluation, which is the auditor's activity in reviewing evidence, considering its relevance, sufficiency, reliability, and compatibility with other information obtained. The need for careful evaluation becomes increasingly apparent when auditors encounter conflicting information or information that is inconsistent with initial expectations. Vagner (2022) explains that inconsistencies between pieces of evidence can affect auditors' information processing and decisions. Consistent with this, Ma et al. (2024) and Muñoz-Izquierdo et al. (2024) indicate that information derived from management disclosures and prior audit reports can be considered in the decision-making process. Brewster et al. (2021) also emphasize the need for objective evidence assessment, while Bauer et al. (2026) highlight the importance of recognizing conflicting evidence when specialists form judgments. This process can be understood through Information Processing Theory (Libby, 1981), which views decision-making as a series of activities involving receiving, processing, and evaluating information. Based on this, Audit Evidence Evaluation in this study is positioned as a mechanism that has the potential to bridge the gap between Auditor Experience and Professional Skepticism with Audit Judgment.

Several previous studies have discussed the relationship between auditor characteristics, audit evidence, and professional judgment, but with varying emphases. Sumartono et al. (2022), Aqsha et al. (2025), and Rahma and Safrida (2024) examined the relationship between auditor characteristics, including experience and professional skepticism, and audit judgment. Rajagukguk et al.'s (2024) study positioned audit evidence quality in relation to professional skepticism, auditor experience, and the use of artificial intelligence. Meanwhile, Nuari et al. (2024) discussed auditor experience and the

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use of independent evidence in forming audit judgments. Wibowo and Ardini (2024) focused on the role of professional skepticism in the collection and utilization of audit evidence. These studies have provided insights into factors related to the audit process. However, neither the quality of audit evidence nor the use of independent evidence directly reflects the auditor's activities when assessing and considering the evidence obtained. This difference in focus opens up the opportunity to examine audit evidence evaluation as a mechanism linking experience and professional skepticism to audit judgment. This study focuses on auditors working at Public Accounting Firms (KAP) in Jakarta. The location selection is supported by the relatively large number of KAPs. Based on the 2026 Directory of Public Accounting Firms and Public Accountants published by the Indonesian Institute of Accountants (IAPI) in collaboration with the Directorate of Financial Profession Development and Supervision (DPPPK) of the Ministry of Finance, there were 281 KAPs in Jakarta as of February 6, 2026 (IAPI, 2026). This data serves as a reference in determining the scope of the study population, namely auditors who carry out audit activities and are involved in the evidence evaluation process.

Based on the above description, this study aims to analyze the relationship between Auditor Experience and Professional Skepticism with Audit Judgment, both through direct influence and through the mediating role of Audit Evidence Evaluation, among auditors in Public Accounting Firms (KAP) in Jakarta. This analysis specifically focuses on the contribution of experience and professional skepticism to the evidence assessment process, as well as the role of this process in forming audit judgments. From a theoretical perspective, this study is expected to broaden the discussion in the field of auditing and behavioral accounting through the use of Attribution Theory to understand the relationship between internal auditor characteristics and professional judgment, and Information Processing Theory to explain the stages of information processing and evaluation. From a practical perspective, the results of this study are expected to be a consideration for KAP and auditors in developing professional experience, strengthening the application of Professional Skepticism, and increasing accuracy in evaluating evidence as a basis for preparing Audit Judgments.

LITERATURE REVIEW

Attribution Theory

Attribution Theory The theory introduced by Heider (1958) discusses how a person understands the causes of actions and events. In this theory, the causes of behavior can be attributed to two sources: factors originating from within the individual and factors arising from the surrounding environment. Ability, knowledge, experience, and personal characteristics are included in internal factors, while situational pressure, environmental

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conditions, and the level of job complexity are examples of external factors. In the field of auditing, this perspective can be used to understand why auditors exhibit different behaviors and produce different judgments when facing an assignment. This study positions Auditor Experience and Professional Skepticism as internal characteristics related to how auditors respond to information, evaluate evidence, and establish audit judgments. The use of this perspective aligns with Sumartono et al. (2022), who utilized Attribution Theory to explain the relationship between auditor characteristics and audit judgments.

Information Processing Theory

Information Processing Theory explains the stages an individual goes through when receiving information, processing it, interpreting it, and then utilizing it in making decisions. Libby (1981) views judgment as the result of an information processing process involving prior knowledge and the integration of information deemed relevant. In this study, this process is explained through four conceptual components: Information Acquisition, Information Processing, Information Evaluation, and Decision Making. These four components describe the series of auditor activities, starting from obtaining evidence, understanding the information using professional knowledge, assessing the available evidence, and producing an Audit Judgment. Experience helps auditors process information based on knowledge formed from previous assignments. On the other hand, Professional Skepticism encourages auditors to examine information more critically. Audit Evidence Evaluation describes the stages of evidence assessment carried out before the auditor establishes professional judgment.

Auditor Experience

Auditor Experience Describes the professional knowledge and skills developed through auditors' involvement in various audit assignments. Experience from different assignments can enrich auditors' understanding when dealing with diverse client characteristics and audit problems. Nuari et al. (2024) and Rahma and Safrida (2024) link audit experience with the ability to understand and resolve various audit conditions. Dekeyser et al. (2024) also emphasize that accumulated experience plays a role in the formation of professional knowledge. Through involvement in audits of various clients and industries, auditors have the opportunity to develop their abilities in recognizing patterns, understanding information, and processing evidence related to the assignment. Therefore, in this study, Auditor Experience is understood as the knowledge and skills gained from audit assignment experience that can be used to support evidence evaluation and the formation of Audit Judgments.

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Professional Skepticism

Professional Skepticism is a professional attitude characterized by a desire to continually question information (a questioning mind) and not immediately accept explanations without adequate assessment. This attitude is reflected in the auditor's willingness to consider the possibility of alternative explanations, test questionable information, and request additional evidence when necessary. Ho et al. (2022), Budiadnyani and Dewi (2024), and Wibowo and Ardini (2024) emphasize the importance of a critical attitude in assessing information and considering alternative explanations during the audit process. Thus, professional skepticism helps auditors maintain caution when dealing with information that is not entirely convincing. In this study, Professional Skepticism refers to the auditor's critical thinking and willingness to question the information received. This concept differs from Audit Evidence Evaluation, as skepticism describes the auditor's attitude, while evidence evaluation refers to the act of assessing and examining audit evidence.

Audit Evidence Evaluation

Audit Evidence Evaluation is the activity of reviewing audit evidence to determine whether the information obtained meets the aspects of relevance, sufficiency, reliability, and consistency. This assessment is necessary for the auditor to determine the extent to which the available evidence is suitable for use in supporting audit conclusions. Barr-Pulliam et al. (2024) explain that audit evidence must be sufficient in terms of quantity and accuracy in terms of quality, including relevance and reliability. Wibowo and Ardini (2024) also emphasize the need for examination and verification of evidence before the auditor establishes a conclusion. Meanwhile, Vagner (2022) raises issues that can arise when the auditor encounters conflicting evidence. Based on this, this study defines Audit Evidence Evaluation as the auditor's process of understanding, examining, and assessing evidence to determine its quality and relevance to the considerations to be made.

Audit Judgment

Audit Judgment refers to the professional decisions or judgments made by the auditor after considering relevant information and evidence during the audit. The formation of these judgments is related to the auditor's ability to process information and assess the evidence that forms the basis for conclusions. Sumartono et al. (2022) link auditor characteristics, specifically Auditor Experience and Professional Skepticism, with Audit Judgment. Aqsha et al. (2025) and Ma et al. (2024) also discuss the contribution of information and evidence in supporting the auditor's judgment process. Thus, audit decisions require consideration of the quality of information and the appropriateness of

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available evidence, including when information is found that is inconsistent with prior understanding. In this study, Audit Judgment is defined as the result of the auditor's professional judgment through information processing and examination of audit evidence, taking into account the consistency of the evidence and its influence on the established beliefs.

Auditor Experience and Audit Judgment

Knowledge gained from engagement experience can help auditors understand issues and determine appropriate judgments when conducting audits. Auditors who have encountered diverse audit situations are equipped to recognize relevant information and consider evidence before making decisions. Sumartono et al. (2022) found that auditor experience has a positive influence on audit judgment. Similar findings were also discussed by Budiadnyani and Dewi (2024), who highlighted the relationship between audit experience and the auditor's ability to generate judgments. Furthermore, Nuari et al. (2024) linked auditor experience to the use of independent evidence in forming audit judgments. Experience from various engagements allows auditors to develop a better understanding when facing different audit situations. Based on this description, the first hypothesis is formulated as follows:

H1: Auditor Experience has a positive effect on Audit Judgment.

Professional Skepticism and Audit Judgment

A skeptical attitude helps auditors maintain a critical attitude when assessing information before making professional decisions. Auditors not only consider information that supports their initial judgment but also need to consider the possibility of misstatements and evidence that provides conflicting explanations. Budiadnyani and Dewi (2024) found that professional skepticism positively influences audit judgment. Sumartono et al. (2022) also explained that skepticism is related to the auditor's tendency to question information and pay attention to evidence that contradicts their initial conclusions. Meanwhile, Yuliani et al. (2023) outlined the relevance of professional skepticism to auditor judgment and audit quality. This attitude can help auditors avoid hasty acceptance of information, thus allowing decisions to be based on more careful assessment. Referring to this description, the second hypothesis is proposed as follows:

H2 Professional Skepticism has a positive effect on Audit Judgment.

Audit Evidence Evaluation and Audit Judgment

Before making an audit decision, the auditor needs to ensure that the evidence used has been adequately examined and considered. The evaluation process allows the auditor to assess whether the available information supports the conclusion or requires

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further examination. Ma et al. (2024) indicate that information and disclosure can be considered in forming the auditor's decision. Muñoz-Izquierdo et al. (2024) also highlight the use of information from previous audit reports in the decision-making process. Furthermore, Vagner (2022) explains that differences or inconsistencies between pieces of evidence can prompt the auditor to reconsider the beliefs already formed. Therefore, assessing the relevance, sufficiency, reliability, and consistency of evidence is crucial in generating accountable audit judgments. Based on this explanation, the third hypothesis is formulated as follows:

H3: Audit Evidence Evaluation has a positive effect on Audit Judgment.

Auditor Experience and Audit Evidence Evaluation

Experience in handling various assignments provides auditors with knowledge that can be used when reviewing audit evidence. This knowledge helps auditors identify relevant information, understand the characteristics of evidence, and determine whether the information obtained is sufficient to support the audit. Nuari et al. (2024) explain that experienced auditors have better abilities in identifying relevant information and assessing the reliability of evidence. Rajagukguk et al. (2024) also found a positive relationship between auditor experience and the quality of audit evidence. Through learning from previous assignments, auditors can use their knowledge to assess the patterns and characteristics of information found in the current audit. Therefore, the greater the auditor's experience, the better their expected ability to evaluate evidence. Based on this thinking, the fourth hypothesis is formulated as follows:

H4: Auditor Experience has a positive effect on Audit Evidence Evaluation.

Professional Skepticism and Audit Evidence Evaluation

When conducting audits, auditors need to question the information received and not immediately assume that all evidence provides a sufficient picture. Professional skepticism encourages auditors to critically examine information, including considering whether additional testing or evidence is needed. Ho et al. (2022) associate professional skepticism with a more critical assessment of information, while Wibowo and Ardini (2024) emphasize its role in the collection and evaluation of audit evidence. Rajagukguk et al. (2024) found that professional skepticism did not show a significant direct effect on audit evidence quality. However, this study focused on auditors' activities when evaluating evidence, rather than on evidence quality as a result. This difference in focus provides the basis for testing whether skepticism can encourage a more thorough examination of evidence. Therefore, the fifth hypothesis is formulated as follows:

H5: Professional Skepticism has a positive effect on Audit Evidence Evaluation.

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Auditor Experience, Audit Evidence Evaluation, and Audit Judgment

Auditor experience can support the formation of audit judgments through the ability to assess information obtained during the audit. Knowledge from previous assignments helps auditors understand the characteristics of evidence and determine relevant information to consider. Nuari et al. (2024) demonstrated that experience plays a role in helping auditors understand information and recognize relevant independent evidence. Rajagukguk et al. (2024) also suggested a positive relationship between auditor experience and the quality of audit evidence. On the other hand, Vagner (2022) demonstrated that evidence characteristics, including information inconsistencies, can be related to audit decisions. This indicates that experience is not only related to the auditor's ability to form judgments but also to the way evidence is examined before a decision is made. Therefore, audit evidence evaluation is thought to be one of the processes that channel the influence of auditor experience on audit judgment. Based on this description, the sixth hypothesis is proposed as follows:

H6: Auditor Experience has a positive indirect effect on Audit Judgment through Audit Evidence Evaluation.

Professional Skepticism, Audit Evidence Evaluation, and Audit Judgment

A skeptical attitude can help auditors produce more careful judgments because it encourages the examination of information before it is used as a basis for decisions. Auditors who practice professional skepticism will consider the possibility that the information received is incomplete, contains bias, or is not fully reliable. Ho et al. (2022) explain the tendency of skeptical auditors to question potentially inaccurate information. Wibowo and Ardini (2024) also emphasize that professional skepticism is related to the assessment of the sufficiency and reliability of evidence. Furthermore, Vagner (2022) shows that inconsistent evidence can affect audit judgment, making the evaluation process crucial before auditors make decisions. This series of relationships suggests that skepticism can potentially be manifested through a more critical examination of evidence, which then supports the formation of professional judgment. Therefore, audit evidence evaluation is expected to play a mediating role in the relationship between professional skepticism and audit judgment. The seventh hypothesis is formulated as follows:

H7: Professional Skepticism has a positive indirect effect on Audit Judgment through Audit Evidence Evaluation.

RESEARCH METHODS

This research was designed with a quantitative descriptive approach and used a survey as the data collection method. The focus of the study was directed at the relationship between Auditor Experience, Professional Skepticism, Audit Evidence

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Evaluation, and Audit Judgment in auditors working in Public Accounting Firms (KAP) in the Jakarta area. Research information was obtained through the distribution of questionnaires containing respondents' assessments of audit experience, skepticism, evidence evaluation processes, and professional judgment. The model tested included the direct relationship between Auditor Experience and Professional Skepticism with Audit Judgment. In addition, both auditor characteristics were analyzed for their relationship with Audit Evidence Evaluation, which was placed as a mediating variable.

The population in this study includes auditors working at a Public Accounting Firm (KAP) in Jakarta. Respondents were selected using a non-probability sampling approach, applying a purposive sampling technique based on their suitability to the research needs. Respondents eligible to participate must meet four requirements: having worked as an auditor for at least six months, working at a KAP located in Jakarta, being directly involved in audit work such as planning, gathering and evaluating evidence, or preparing an Audit Judgment, and having experience in evaluating audit evidence. The sample size requirement was determined based on the guidelines of Hair et al. (2019), which is a minimum of five respondents for each measurement indicator. Considering that the study uses 20 indicators, the minimum number of respondents required is 100, as per the guidelines of Sekaran and Bougie (2016) and Hair et al. (2019).

The research measurement includes four constructs with a total of 20 indicators, each represented by five indicators. The instrument for measuring Auditor Experience was adapted from Nuari et al. (2024), Sumartono et al. (2022), and Budiadnyani and Dewi (2024). The Professional Skepticism measurement refers to Ho et al. (2022), Wibowo and Ardini (2024), Yuliani et al. (2023), and Vagner (2022). Furthermore, the Audit Evidence Evaluation indicator was compiled based on Barr-Pulliam et al. (2024), Nuari et al. (2024), and Vagner (2022). The Audit Judgment measurement refers to Sumartono et al. (2022), Budiadnyani and Dewi (2024), and Rahma and Safrida (2024). All indicators are presented in the form of questionnaire statements. Respondents' answers were measured using a five-level Likert scale, with a score of 1 indicating strongly disagree and a score of 5 indicating strongly agree.

The collected data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) using SmartPLS version 4 software. Model evaluation was conducted in two stages: the measurement model (outer model) and the structural model (inner model). In the outer model stage, testing included convergent validity, discriminant validity, and construct reliability. Convergent validity was examined based on the outer loading value and Average Variance Extracted (AVE). Meanwhile, discriminant validity was assessed using Cross Loadings, the Fornell–Larcker Criterion, and the Heterotrait–Monotrait Ratio (HTMT). Instrument consistency was further examined using Cronbach's Alpha and Composite Reliability. In the inner model stage, assessments included the

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coefficient of determination (R^2), predictive relevance (Q^2), effect size (f^2), path coefficient, and Goodness of Fit (GoF). All evaluation procedures referred to the guidelines of Hair et al. (2022) and Wetzels et al. (2009).

Seven hypotheses were tested using the bootstrapping procedure in SmartPLS 4. This procedure was used to assess the significance of direct and indirect relationships between variables. The study applied a 5% significance level with a two-tailed test. Referring to Hair et al. (2022), the relationship between variables is declared significant if the t-statistic exceeds 1.96 or the p-value is below 0.05. Direct relationship testing includes the influence of Auditor Experience and Professional Skepticism on Audit Evidence Evaluation and Audit Judgment, including the influence of Audit Evidence Evaluation on Audit Judgment. Furthermore, the mediating role of Audit Evidence Evaluation was examined through the significance of indirect effects, namely on the relationship between Auditor Experience and Audit Judgment and the relationship between Professional Skepticism and Audit Judgment.

RESULTS AND DISCUSSION

Respondent Profile

This study uses data from auditors working at a Public Accounting Firm (KAP) in Jakarta. Of the 151 questionnaires obtained through Google Forms, 143 were deemed to meet the requirements and could be further processed. The other eight questionnaires were excluded from the analysis because the respondents did not meet the sample criteria. Referring to Table 1, the composition of respondents by gender shows that 82 women (57.3%) participated, outnumbering 61 men (42.7%). In terms of age, the largest proportion was in the 25–30 year age range, at 40.6%, followed by the 31–35 year age group at 38.5%. Based on educational level, the majority of respondents were bachelor's graduates at 59.4%. Meanwhile, when viewed from job position, Junior Auditors had the largest number, at 48.3%, followed by Senior Auditors at 39.9%. In general, the profile shows that the study sample is dominated by junior and senior auditors involved in the implementation of audit activities.

Table 1. Respondent Profile

Profile	Information	Frequency	Percentage
Gender	Woman	82	57.3%
	Man	61	42.7%
Age	Under 25 Years	14	9.8%
	25–30 years	58	40.6%
	31–35 years	55	38.5%

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	36–40 years	10	7.0%
	Over 40 years old	6	4.2%
Education	Diploma 3 (D3)	0	0%
	Bachelor degree)	85	59.4%
	Masters (S2)	47	32.9%
	Doctorate (S3)	11	7.7%
Position	Junior Auditor	69	48.3%
	Senior Auditor	57	39.9%
	Supervisor	12	8.4%
	Manager	4	2.8%
	Partner	0	0%
	Other	1	0.7%
Total Respondents		**143**	**100%**

Validity and Reliability Test Results

The results of the cross-loading test for 20 indicators across the four research constructs are presented in Table 2. Based on these results, each indicator has the highest loading value on its primary measurement construct compared to the loading values on other constructs. This finding indicates that the discriminant validity criteria through the cross-loading approach have been met. The outer loading test also showed that all indicators obtained values above the recommended minimum limit of 0.708 (Hair et al., 2022). The outer loading values ranged from 0.724 to 0.860, with AEE3 having the highest value of 0.860 and AEE5 having the lowest value of 0.724. These results indicate that all indicators have met the indicator reliability criteria and have adequate ability to represent the constructs of Auditor Experience, Professional Skepticism, Audit Evidence Evaluation, and Audit Judgment.

Table 2 Cross-Loading Test Results

	AEE	AJ	AE	PS
AE1	0.363	0.446	0.779	0.102
AE2	0.385	0.380	0.752	0.046
AE3	0.383	0.395	0.833	-0.017
AE4	0.417	0.414	0.810	0.045
AE5	0.349	0.275	0.761	-0.087
PS1	0.429	0.405	-0.009	0.770
PS2	0.464	0.466	-0.031	0.819
PS3	0.458	0.478	0.018	0.833

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PS4	0.454	0.402	0.065	0.746
PS5	0.497	0.454	0.072	0.775
AEE1	0.801	0.576	0.338	0.472
AEE2	0.766	0.542	0.360	0.416
AEE3	0.860	0.679	0.481	0.551
AEE4	0.849	0.651	0.464	0.492
AEE5	0.724	0.558	0.257	0.392
AJ1	0.633	0.812	0.447	0.430
AJ2	0.611	0.853	0.361	0.456
AJ3	0.625	0.848	0.367	0.514
AJ4	0.598	0.826	0.424	0.426
	AEE	*AJ*	*AE*	*PS*

Note: AE = Auditor Experience, PS = Professional Skepticism, AEE = Audit *Evidence Evaluation*on, AJ = Audit Judgment

Source: Results of data processing using SmartPLS 4

Table 3 shows the results of the convergent validity evaluation using the Average Variance Extracted (AVE) value and internal consistency reliability testing. The test results show that the AVE value for each construct exceeded the minimum threshold of 0.50. This indicates that each construct is able to explain a sufficient proportion of the indicator's variance, thus meeting the convergent validity criteria. In terms of reliability, all constructs also achieved Cronbach's Alpha and Composite Reliability values above 0.70. This achievement confirms that the research instrument has acceptable internal consistency (Hair et al., 2022). Therefore, the 20 indicators used met the validity and reliability criteria to represent the constructs of Auditor Experience, Professional Skepticism, Audit Evidence Evaluation, and Audit Judgment.

Table 3. Validity and Reliability Test Results

Variables	AVE	Cronbach's alpha	CR (rho_a)	CR (rho_c)
Auditor Experience	0.620	0.847	0.851	0.891
Professional Skepticism	0.623	0.848	0.850	0.892
Audit Evidence Evaluation	0.643	0.860	0.872	0.900
Audit Judgment	0.685	0.885	0.885	0.916

Source: Results of data processing using SmartPLS 4

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Hypothesis Testing

The adjusted R-square value of 0.553 indicates that Auditor Experience and Professional Skepticism together can explain 55.30% of the variation in Audit Evidence Evaluation. The remaining 44.70% of the variation is related to factors not included in the research model. For the Audit Judgment construct, the adjusted R-square value is recorded at 0.627. This means that Auditor Experience, Professional Skepticism, and Audit Evidence Evaluation can explain 62.70% of the variation in Audit Judgment, while the remaining 37.30% is influenced by factors outside the model.

Effect size (f^2) analysis shows that Professional Skepticism has a significant effect on Audit Evidence Evaluation, with a value of 0.738. Auditor Experience also exhibits a significant effect on the same construct, at 0.593. Contrary to these results, the effects of Auditor Experience and Professional Skepticism on Audit Judgment are 0.123 and 0.125, respectively, making them small. Meanwhile, Audit Evidence Evaluation has a moderate effect on Audit Judgment, as indicated by an f^2 value of 0.259 (Hair et al., 2022).

The results of the evaluation of the relationship between variables in the structural model are presented in Table 4 through the path coefficient, t-statistic, and p-value. In the H1 test, Auditor Experience was proven to have a positive and significant relationship with Audit Judgment. This is indicated by a path coefficient of 0.259, a t-statistic of 3.843, and a p-value of less than 0.001. With these results, H1 is declared supported at the 5% significance level.

The results of the H2 test show that Professional Skepticism also has a positive and significant relationship with Audit Judgment. The path coefficient obtained is 0.282, with a t-statistic of 4.243 and a p-value of less than 0.001. Therefore, H2 is declared supported. Furthermore, the H3 test shows a positive and significant relationship between Audit Evidence Evaluation and Audit Judgment. This relationship has a path coefficient of 0.464, a t-statistic of 6.147, and a p-value of less than 0.001. Thus, H3 is also supported.

Table 4. Path Coefficients Test Results

	Original Sample	t-statistics	p-value
Audit Evidence Evaluation→Audit Judgment	0.464	6,147	<0.001
Auditor Experience→Audit Evidence Evaluation	0.466	9,568	<0.001
Auditor Experience→Audit Judgment	0.259	3,843	<0.001
Professional Skepticism→Audit Evidence Evaluation	0.571	11,939	<0.001

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Professional Skepticism→Audit Judgment	0.282	4,243	<0.001
Auditor Experience → Audit Evidence Evaluation → Audit Judgment	0.216	4,998	<0.001
Professional Skepticism → Audit Evidence Evaluation → Audit Judgment	0.265	5,635	<0.001

Source: Results of data processing using SmartPLS 4

The results of the H4 test show that Auditor Experience has a positive and significant relationship with Audit Evidence Evaluation. This is reflected in the path coefficient of 0.466, a t-statistic of 9.568, and a p-value below 0.001. Based on these results, H4 is declared supported. A positive and significant relationship was also found in the H5 test, namely the influence of Professional Skepticism on Audit Evidence Evaluation. This relationship produces a path coefficient of 0.571, a t-statistic of 11.939, and a p-value less than 0.001, so H5 is also supported. Both results indicate that auditor experience and the application of professional skepticism are related to a better audit evidence evaluation process.

In the indirect effect test, Audit Evidence Evaluation was proven to mediate the relationship between Auditor Experience and Audit Judgment. The indirect effect coefficient was recorded at 0.216, with a t-statistic of 4.998 and a p-value less than 0.001. Thus, H6 obtained empirical support. Similar results were found in the relationship between Professional Skepticism and Audit Judgment through Audit Evidence Evaluation. The indirect effect on this relationship had a coefficient of 0.265, a t-statistic of 5.635, and a p-value below 0.001, so H7 was also supported. Because both direct and indirect effects on both relationships remained significant, the mediating role of Audit Evidence Evaluation was categorized as partial mediation.

Overall, the test results support all seven proposed hypotheses. Among the relationships tested, Professional Skepticism has the largest direct effect coefficient on Audit Evidence Evaluation, namely 0.571. Furthermore, Audit Evidence Evaluation also shows a positive and significant relationship with Audit Judgment. These findings indicate that Auditor Experience and Professional Skepticism are related to the formation of Audit Judgment, both through direct influence and through the audit evidence evaluation process. The meaning and implications of these results are discussed further in the next section.

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DISCUSSION

Based on the test results, Auditor Experience and Professional Skepticism have a positive and significant relationship with Audit Judgment, both through direct channels and indirect channels involving Audit Evidence Evaluation ($p < 0.001$). In the relationship between Auditor Experience and Audit Judgment, the direct effect coefficient was recorded at 0.259, while the indirect effect through Audit Evidence Evaluation reached 0.216. Meanwhile, the relationship between Professional Skepticism and Audit Judgment showed a direct effect coefficient of 0.282 and an indirect effect of 0.265. The significance of both paths indicates that Audit Evidence Evaluation acts as a partial mediator. This means that the evidence evaluation process is one of the channels that connects auditor characteristics with the formation of audit considerations, although the relationship between these characteristics and Audit Judgment also continues directly.

This relationship pattern is related to the Evidence Evaluation Challenge phenomenon, namely the challenge of integrating experience and professional skepticism into the audit evidence assessment process. Experience gained from previous assignments can help auditors recognize transaction patterns and potential problems during the audit. However, this knowledge needs to be adapted to the characteristics and conditions of the evidence in the current assignment. The same applies to professional skepticism. The auditor's critical attitude is not only demonstrated through a tendency to question information, but also needs to be applied by assessing the relevance, sufficiency, reliability, and consistency of the evidence obtained. Empirically, Auditor Experience and Professional Skepticism have a positive relationship with Audit Evidence Evaluation, with coefficients of 0.466 and 0.571, respectively. Furthermore, Audit Evidence Evaluation shows a positive relationship with Audit Judgment of 0.464. These results indicate that experience and skepticism are related to the quality of the evidence assessment process, which in turn is related to audit judgment. Thus, the challenges faced by auditors are not limited to having experience and skepticism, but also include the ability to implement both appropriately when evaluating evidence.

From the perspective of Attribution Theory introduced by Heider (1958), individual behavior can be understood through the interrelationship of internal and external factors. In the context of this study, Auditor Experience and Professional Skepticism represent internal characteristics related to how auditors perform audit procedures and determine professional judgment. Experience is formed through auditor involvement in various assignments, while professional skepticism is reflected in the tendency to be critical when dealing with information and audit evidence. The positive relationship between these two characteristics and Audit Judgment demonstrates the relationship between the auditor's internal factors and the resulting judgment. Furthermore, the positive relationship between these two characteristics and Audit Evidence Evaluation indicates that auditor

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characteristics are also related to how evidence is assessed before being used as a basis for decision-making. Therefore, Attribution Theory can be used to explain how the auditor's internal characteristics relate to the evidence evaluation process and the formation of Audit Judgment.

Another explanation can be seen through Information Processing Theory, developed in the accounting context by Libby (1981). This perspective positions decision-making as a series of processes encompassing the receipt, processing, assessment, and utilization of information. In audit activities, experience provides auditors with the tools to understand information based on knowledge gained from previous assignments. On the other hand, professional skepticism encourages auditors to critically examine information before accepting it as a basis for judgment. The collected information then needs to be evaluated by considering its relevance, adequacy, reliability, and consistency before being used in preparing an Audit Judgment. The positive relationship between Auditor Experience and Professional Skepticism with Audit Evidence Evaluation, as well as the positive relationship between Audit Evidence Evaluation and Audit Judgment, demonstrates the importance of the information evaluation stage in the process of forming audit judgments. However, the significant direct influence of these two auditor characteristics also indicates that evidence evaluation is not the only pathway connecting experience and professional skepticism with Audit Judgment. Thus, Information Processing Theory complements Attribution Theory by emphasizing the role of information processing and evaluation in linking auditor characteristics to professional decisions.

From an implementation perspective, the research findings suggest that increased experience and professional skepticism need to be accompanied by enhanced competency in evaluating audit evidence. Public Accounting Firms (KAP) can facilitate the development of these capabilities through case-based training, familiarization with documenting the reasons for accepting or rejecting evidence, and discussion of information that indicates discrepancies or contradictions. Furthermore, implementing multi-level supervision and review can help ensure that auditors' conclusions are supported by relevant, sufficient, and reliable evidence. These efforts are expected to encourage a more focused application of experience and professional skepticism in evaluating evidence, thereby making the process of forming audit judgments more systematic and accountable.

CONCLUSION

This study shows that Auditor Experience and Professional Skepticism have a positive and significant influence on Audit Judgment in auditors working in Public Accounting Firms (KAP) in the Jakarta area. Both variables are also proven to have a

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positive and significant influence on Audit Evidence Evaluation, which in turn has a positive and significant influence on Audit Judgment. In addition to the direct influence, Audit Evidence Evaluation also plays a role as a partial mediator in the relationship between Auditor Experience and Professional Skepticism with Audit Judgment. This finding indicates that audit considerations are related to the professional characteristics possessed by auditors as well as how auditors assess evidence before making decisions. From a theoretical perspective, the results of this study provide support for the use of Attribution Theory to understand the relationship between internal auditor characteristics and professional behavior, as well as Information Processing Theory to explain the stages of information processing and evaluation in forming audit considerations.

Practically, the results of this study can be used as a consideration for Public Accounting Firms in designing efforts to improve audit quality. These efforts can be implemented through training, providing opportunities to gain experience from various assignments, and strengthening the application of Professional Skepticism. Furthermore, auditors need to develop thoroughness in evaluating evidence, considering aspects of relevance, sufficiency, reliability, and consistency of information. Particular attention should also be paid to evidence that is inconsistent with the initial assessment so that audit conclusions are not based solely on prior assumptions.

For future research, the scope of respondents could be expanded to include auditors from different regions to provide a more diverse picture. Future researchers could also consider other variables potentially related to the formation of audit judgments, including task complexity, time pressure, and audit supervision. Furthermore, further studies on the variety of assignment types and work environment conditions could be conducted to understand how these two aspects relate to the evidence evaluation process and the formation of auditor judgments. This development is expected to broaden understanding of the various factors related to the formation of reliable audit judgments.

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