
MODERATING TASK COMPLEXITY IN THE INFLUENCE OF LOCUS OF CONTROL, SELF-EFFICACY, AND TIME BUDGET PRESSURE ON AUDIT JUDGMENT: A BIBLIOMETRIC ANALYSIS



Erlangga Prakasa¹
Universitas Padjadjaran, Sumedang, Indonesia
erlangga23002@mail.unpad.ac.id

Poppy Sofia Koeswayo²
Universitas Padjadjaran, Sumedang, Indonesia
poppy.sofia@unpad.ac.id

Ahmad Zakie Mubarrok³
Universitas Padjadjaran, Sumedang, Indonesia
ahmad.zakie@unpad.ac.id

Abstract

Auditors play a crucial role in ensuring that the financial statements presented by audited entities are prepared fairly and accurately. In the auditing environment, where the application of audit judgment is critical, its significance becomes even more pronounced under conditions of high uncertainty and limited time. This study focuses on the factors influencing auditors' audit judgment, particularly locus of control, self-efficacy, and time budget pressure. Audit judgment is essential when auditors are confronted with task complexity and incomplete information, requiring them to exercise professional discretion in evaluating and determining audit outcomes. This research adopts a bibliometric literature review method, wherein relevant scientific articles published in the Scopus database between 2015 and 2025 were systematically collected, screened, and analyzed using VOSviewer software. Through this bibliometric approach, the study identifies publication trends, dominant keywords, co-authorship patterns, and thematic clusters related to the factors affecting audit judgment. The review highlights key variables such as locus of control—which pertains to auditors' perceived control over their professional responsibilities; self-efficacy—which reflects their belief in their ability to carry out audit tasks effectively; and time budget pressure—which represents the constraints imposed by limited time during audit engagements. Additionally, the findings indicate that task complexity serves as a moderating variable that may amplify or diminish the effects of these factors on the quality of audit judgment.

Keywords: Audit Judgment, Locus of Control, Self-Efficacy, Time Budget Pressure, Task Complexity

INTRODUCTION

Financial statements are a critical component used by various stakeholders to evaluate the financial performance of an entity, both in the public and private sectors. As the primary means of communication, financial statements must present the company's financial position in a transparent and accountable manner. However, the quality and reliability of these statements cannot always be guaranteed, as there is a risk of misstatement, whether intentional or unintentional.

In accordance with the Circular Letter of the Financial Services Authority (OJK) Number 16/SEOJK.04/2021 concerning the Form and Content of Annual Reports of Issuers or Public Companies, as well as Law Number 40 of 2007 on Limited Liability Companies, public companies and limited liability entities are required to prepare annual financial statements audited in accordance with Indonesian accounting standards. These financial reports must accurately reflect the company's financial condition and be evaluated by a Public Accountant, as an independent party responsible for assessing their fairness. Therefore, the role of the auditor is crucial in ensuring the integrity of the information contained within financial statements.

The auditor's responsibility is to ensure that the audited financial statements are free from material misstatements that could affect users' decision-making. This process not only requires a high level of technical expertise but also demands integrity and professionalism in decision-making. One of the critical aspects underlying the auditor's decisions is Audit Judgment—a professional assessment process undertaken by auditors to evaluate the fairness of financial statement presentation. Audit judgment becomes particularly essential when auditors are faced with task complexity, limited information, and high levels of uncertainty in their decision-making processes.

Audit judgment, according to (Nasution & Östermark, 2012), is a judgment process undertaken by auditors in making decisions related to audit tasks, which involves understanding relevant information and applying professional judgment, particularly in situations characterized by social pressure or specific working environment conditions. Similarly, (Lee, 2012) defines audit judgment as a cognitive process in which auditors make decisions regarding audit tasks by recalling and recognizing relevant information. Auditors who possess strong audit judgment capabilities are able to provide objective and professional assessments, enabling financial statements to accurately reflect the actual condition of the company. With the increasing complexity of the business environment and the continual evolution of regulatory frameworks, the auditor's role has become even more critical—not only to ensure compliance with regulatory requirements but also to establish financial statements as a reliable source of information for stakeholders in making informed decisions based on accurate and relevant data.

According to (Nirmala & Latrini, 2017), an auditor's professionalism is reflected in their ability to deliver precise and accurate judgments throughout the audit process, demonstrating both technical expertise and deep understanding. Therefore, auditors with strong audit judgment are essential to ensure the quality and credibility of audit services provided.

Attribution theory, developed by (Heider, 1958), explains that an individual's behavior is influenced by both internal factors (originating from within the individual) and

external factors (derived from the environment). In the context of auditing, this theory can be applied to understand how auditors make judgments, which are shaped by internal factors such as locus of control, self-efficacy, and time budget pressure, as well as external factors like task complexity.

Meanwhile, agency theory, introduced by (Jensen & Meckling, 1976), describes the relationship between the principal (shareholders) and the agent (managers), where agents are entrusted to make decisions on behalf of the principals. Conflicts may arise when agents do not always act in the best interest of the principals, leading to what is known as agency costs. This theory is relevant to audit judgment, as auditors—acting as agents—must ensure that their audit decisions remain objective and unbiased, regardless of influences such as locus of control, self-efficacy, or time budget pressure.

According to (Wijaksana & Dewi, 2019), a variety of factors can influence auditors in making audit judgments, including both technical and non-technical factors, such as locus of control, self-efficacy, time budget pressure, and task complexity.

According to (Manurung & Hasbi, 2023), Locus of Control refers to an individual's perception of control over success or failure in achieving goals. Auditors with a strong internal locus of control tend to believe they have control over the outcomes of their work, making them more capable of managing stress and resisting external influences in performing their professional duties. Conversely, auditors with a low internal locus of control are more likely to believe that the outcomes of their work are determined by external factors, which may compromise the quality of their audit judgments.

(D. I. Sari & Ruhayat, 2017) explain that locus of control reflects the extent to which individuals feel they can influence outcomes through their personal actions. Similarly, (Rachman, 2022) asserts that locus of control illustrates whether success or failure is perceived to be primarily influenced by internal factors, such as effort, or external factors such as luck or environmental conditions.

Self-efficacy refers to an individual's belief in their own ability to achieve desired goals. Auditors with high self-efficacy tend to exhibit greater confidence in performing audit tasks, even when faced with significant challenges or pressure. This confidence enables them to make more sound and informed decisions. In contrast, auditors with low self-efficacy often experience self-doubt and uncertainty regarding their capabilities, which may ultimately impair the quality of their audit judgment (Septiaji & Hasymi, 2021).

According to (Tumurang et al., 2019), self-efficacy reflects a person's belief in their capacity to organize, execute tasks, and attain expected outcomes. The way individuals regulate and direct their efforts toward goal achievement is strongly influenced by this belief. The following factor, time budget pressure, refers to the pressure auditors experience when required to complete audit tasks within a predetermined time frame. According to (Abdillah et al., 2020), this pressure arises when the time allocated is often disproportionate to the complexity of the tasks involved. As a result, auditors may resort to shortcuts or bypass critical procedures in order to meet deadlines, which can negatively affect the quality of audit judgment and increase the risk of decision-making errors (Dewi et al., 2021).

(Gundry & Liyanarachchi, 2007) define time budget pressure as the pressure auditors face when expected to complete audit work within short and often inadequate time constraints. Such pressure may lead to dysfunctional behavior, ultimately compromising the quality and integrity of the audit process.

Auditors are often faced with tasks characterized by high task complexity, which increases the risk of errors in decision-making. Task complexity is defined as the level of difficulty in a job, caused by limitations in capabilities, memory capacity, and an individual's ability to process information while making decisions (Karimullah & Yuyetta, 2021). High task complexity can impair an auditor's ability to make accurate judgments, thereby negatively impacting the quality of audit judgment.

Additionally, (Andryani et al., 2019) note that task complexity in the context of audit judgment can create additional challenges, requiring auditors to integrate various elements that are often ambiguous and difficult to fully articulate.

Numerous prior studies have explored the concept of audit judgment, yet their findings remain inconsistent. (Manurung & Hasbi, 2023) found a significant positive influence of locus of control on audit judgment. However, (Herlambang et al., 2023) reported no significant relationship between the two variables. Similarly, while (Virlianda & Jaeni, 2022) demonstrated that self-efficacy positively affects audit judgment, a contrasting result was presented by (Karimullah & Yuyetta, 2021), who found no significant effect.

In the case of time budget pressure, (Wijaksana & Dewi, 2019) concluded that it has a significant impact on audit judgment. On the other hand, Jati and Suprasto (2018) indicated a positive but statistically insignificant relationship between the two variables.

RESEARCH METHOD

This study employs a bibliometric approach to analyze publication patterns in scholarly research concerning factors influencing audit judgment within Public Accounting Firms (PAFs). The bibliometric method enables researchers to identify research trends, author collaborations, dominant keywords, and the most productive sources of publication through a quantitative analysis of scientific publication metadata.

The data collection process began by utilizing the Scopus database as the primary source for retrieving relevant publications. During the initial screening phase, the keywords used were (audit* AND (judg* OR decision* OR "audit quality")) AND ("locus off control" OR "internal control" OR "external control" OR "control belief"). The Scopus search yielded 587 documents, encompassing a variety of publication types, both academic and non-academic, including journals, conference proceedings, research reports, and student theses.

The study period was set between 2015 and 2025 to capture the most recent developments in research addressing the factors that influence auditor judgment—particularly locus of control, self-efficacy, and time budget pressure. The data collected were subsequently filtered and analyzed using bibliometric techniques, including publication frequency by year, journal distribution, author and affiliation analysis, and keyword occurrence analysis. This process resulted in 293 publications deemed highly relevant, which form the basis for constructing a knowledge map in this area of study.

The evolution of publication trends related to the research topic was further analyzed using VOSviewer software, which facilitates the visualization of bibliometric maps and enables more in-depth analysis. To construct the maps, VOSviewer applies the VOS (Visualization of Similarities) technique. In previous studies, VOS mapping has been utilized to generate bibliometric visualizations, which were then subject to further analysis.

Moreover, VOSviewer is capable of creating and displaying author journal maps based on co-citation data, as well as keyword maps based on co-occurrence data.

RESULTS AND DISCUSSION

Annual Research Publication Trends

An analysis of 293 documents was found and examined using the Scopus.com link (Analyze search result) and VOSviewer (Van Eck & Waltman, 2018) to map the research subjects and review in this study, and identify the trend of research publications in the Scopus database concerning factors that affect auditor audit judgment, specifically locus of control, self-efficacy, and time budget pressure. Although the increase is still somewhat dynamic, the mapping and review results indicate an annual growth tendency. The growing academic attention to audit judgment is significantly influenced by psychological and organizational factors such as locus of control, self-efficacy, and time budget pressure. The following Figure 1 illustrates the trend of publication growth in this area:

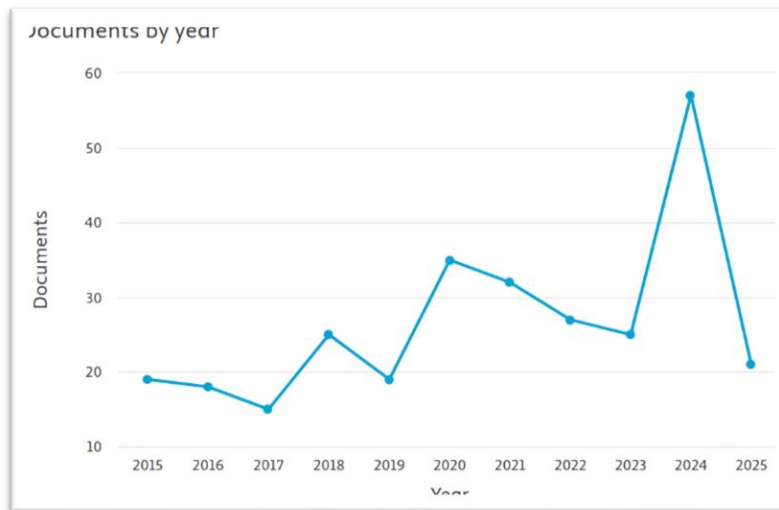


Figure 1.
Publications on Locus of Control, Self-Efficacy, Time Budget Pressure, and Audit Judgment Globally (2015–2025)

Source: Scopus database, 2025

Figure 2 shows the top 10 countries contributing to the scientific literature on the topic of audit judgment, locus of control, self-efficacy, time budget pressure, and task complexity. The United States leads significantly with the highest number of publications (approximately 135 documents), followed by China with around 60 documents. Indonesia ranks third with over 20 publications, indicating a growing interest in the subject within Southeast Asia. Other contributing countries include Australia, Malaysia, Canada, the United Kingdom, Taiwan, Saudi Arabia, and Germany, each with fewer than 20 documents. This distribution suggests that research on audit judgment and its influencing factors has gained considerable global attention, particularly in developed countries, while emerging economies like Indonesia and Malaysia are also showing increasing scholarly engagement in the field.

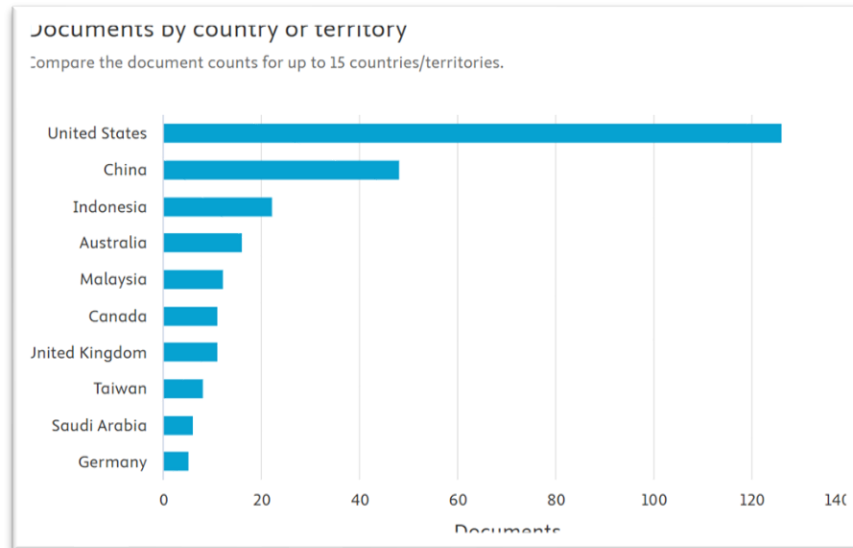


Figure 2.

Top 10 Countries with the Most Documents and Documents in Scopus

Source: Scopus database, 2025

Figure 3 shows that 100% of the documents published on the topic of audit judgment, locus of control, self-efficacy, time budget pressure, and task complexity are in the form of articles. This indicates that all scientific contributions related to this topic have been disseminated exclusively through peer-reviewed journal articles, without the presence of other publication types such as conference papers, reviews, or book chapters. The dominance of article-type documents emphasizes the academic rigor and relevance of this research area in formal scholarly discourse.

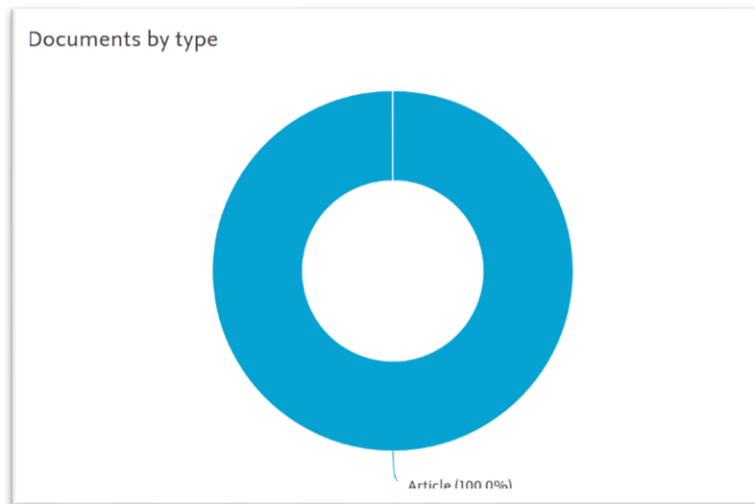


Figure 3.

Document Types with the Highest Publications on Audit Judgment, Locus of Control, Self-Efficacy, Time Budget Pressure, and Task Complexity

Source: Scopus database, 2025

The image displays a variety of publications concerning audit judgment, locus of control, self-efficacy, time budget pressure, and task complexity that are listed in the Scopus Database. Figure 4 illustrates how several academic disciplines are closely linked to the study of audit judgment and related psychological and organizational factors. These subject areas include: Business, Management, and Accounting with 40.5% of the articles; Economics, Econometrics, and Finance with 29.5%; Social Sciences with 9.6%; Computer Science and Decision Sciences, each with 4.3%; Environmental Science with 2.4%; Arts and Humanities with 2.0%; Engineering with 1.4%; Mathematics with 1.3%; Psychology with 0.9%; and other categories, contributing 3.8%. These ten areas represent the most significant number of documents among all subjects. The data demonstrates that the literature on audit judgment, especially when intersecting with locus of control, self-efficacy, and time budget pressure, is approached from multiple disciplinary perspectives. A comprehensive understanding of these topics cannot be achieved solely through the lens of business or accounting. Instead, contributions from social sciences, psychology, computer science, and other fields are essential to fully capture the complex dynamics of audit decision-making under varying conditions of task complexity.

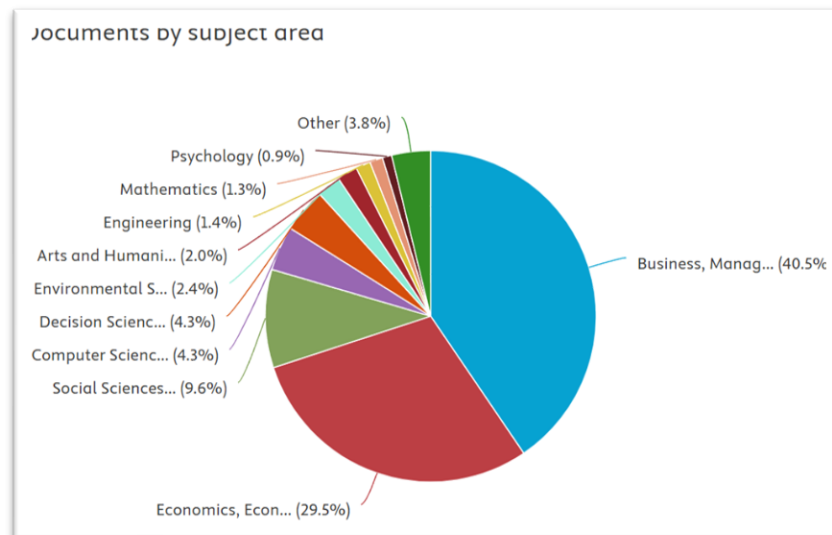


Figure 4.
Subject Area Distribution of Articles on Audit Judgment, Locus of Control, Self-Efficacy, Time Budget Pressure, and Task Complexity

Source: Scopus database, 2025

Analysis Bibliometrics

This study's systematic literature review aims to demonstrate that research on audit judgment in relation to psychological and situational factors—such as locus of control, self-efficacy, time budget pressure, and task complexity—is actively growing and is expected to continue evolving. This topic is particularly crucial in the domain of audit quality and decision-making, which are central to the integrity of financial reporting and assurance services. Research trends have intensified over the past decade and continue to be well-documented in the Scopus Database.

The mapping shown in Figure 8 illustrates the co-occurrence of keywords and thematic clusters related to audit judgment research. Using 30 core documents retrieved from the Scopus Database, the visualization reveals multiple interconnected research clusters. The most dominant cluster revolves around “audit quality,” “audit fees,” and “internal audit”, indicating a strong focus on the structural and procedural dimensions of auditing practices. Other major clusters highlight related themes, including:

- Decision making, which is frequently connected with topics such as corporate fraud, responsibility, and risk management.
- Risk management and internal control systems, which link to the broader discussions on audit risk and internal control quality.
- Earnings management, regulation, and audit firms, reflecting interest in how organizational incentives and constraints impact judgment.
- A smaller, yet distinct cluster on psychological and physiological topics, such as adult control and stimulation, suggesting a growing interest in cognitive or behavioral science approaches to audit decision-making.

This thematic network reflects the interdisciplinary nature of the field, which incorporates insights from business, accounting, psychology, risk analysis, and information systems. The visualization confirms that audit judgment is not studied in isolation but is deeply embedded in complex networks of influence—spanning both organizational systems and individual auditor characteristics. Therefore, to comprehensively understand audit judgment, it is essential to integrate perspectives from various scientific disciplines and methodological approaches.

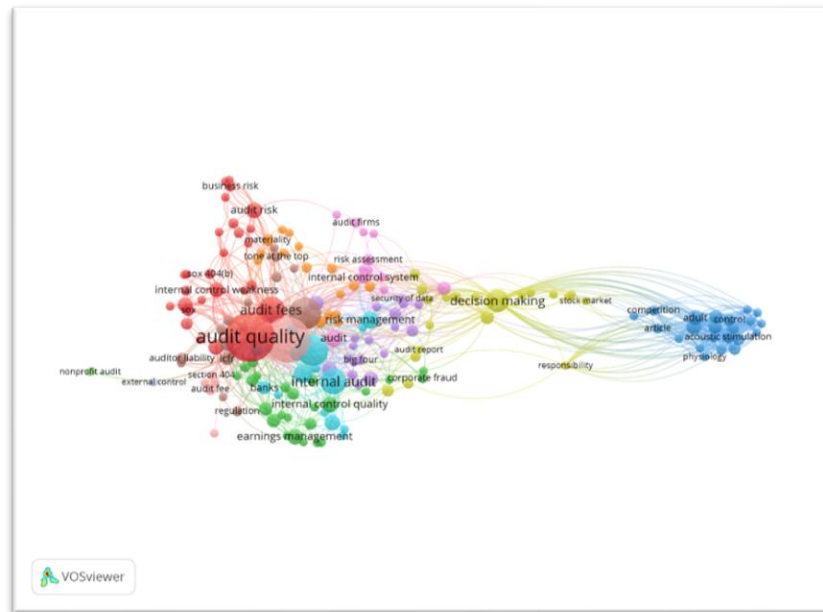










Figure 5.
Network Visualization Map on Audit Judgment, Locus of Control, Self-Efficacy, and Time Budget Pressure

Source: Data processing on VOSviewer, 2025

	quality, external audit quality, financial reporting, financial reporting quality, internal control quality.
Cluster 3 	(11 items) acoustic stimulation, addiction, auditory stimulation, behavior addiction, clinical audit, competition, control, gambling, human, internal–external control, physiology.
Cluster 4 	(10 items) administrative framework, audit report, combined assurance, corporate strategy, decision making, financial crisis, governance approach, key audit matters, profitability, sustainability.
Cluster 5 	(9 items) audit culture, auditing, auditor choice, digital transformation, external auditor, finance, internal audit function, security of data, total quality management.
Cluster 6 	(7 items) audit committee, audit judgment, audit planning, external audit, internal audit, internal audit quality, quality of financial reporting.
Cluster 7 	(6 items) audit evidence, audit expectation gap, auditor report, forensic accounting, fraud detection, fraud prevention.
Cluster 8 	(5 items) audit committees, audit data analytics, audit regulation, auditor liability, auditors.
Cluster 9 	(3 items) continuous audit, regression analysis, reporting, risk assessment
Cluster 10 	(2 items) audit fee, internal control.

Source: Data processing on VOSviewer, 2025

CONCLUSION

This study set out to explore the influence of locus of control, self-efficacy, and time budget pressure on audit judgment, while examining the moderating role of task complexity. The findings reveal that locus of control significantly affects audit judgment—auditors with a strong internal locus of control tend to exhibit greater confidence and objectivity in their decision-making processes. Similarly, self-efficacy was found to have a positive impact, indicating that auditors who possess a strong belief in their capabilities are better equipped to handle professional challenges and make sound audit decisions.

Conversely, time budget pressure negatively influences audit judgment, as constrained time frames may lead auditors to engage in shortcuts or overlook critical procedures, thereby compromising the quality of their professional assessments. Most importantly, the study confirms that task complexity plays a moderating role in the relationships between the psychological and situational variables and audit judgment. When task complexity is high, the effects of locus of control, self-efficacy, and time budget pressure on audit judgment become more pronounced.

These findings underscore the importance of considering both individual auditor characteristics and contextual work conditions when assessing audit quality. They also suggest that audit firms and regulatory bodies should prioritize the development of auditor competencies—particularly in managing stress and complexity—and implement strategies that mitigate the adverse effects of time pressure in complex audit environments.

REFERENCES

- Abdillah, T. R., Setyadi, E. J., Santoso, S. B., & Mudjiyanti, R. (2020). Pengaruh Tekanan Anggaran Waktu, Tekanan Ketaatan, dan Pengalaman Auditor Terhadap Audit Judgment (Studi Pada Kantor Akuntan Publik Provinsi Daerah Istimewa Yogyakarta). *Ratio: Reviu Akuntansi Kontemporer Indonesia*, 1(1), 22–36. <https://doi.org/10.30595/ratio.v1i1.7972>
- Andriyani, H., Piturungsih, E., & Furkan, L. M. (2019). Pengaruh Tekanan Ketaatan, Keahlian Audit Dan Pengalaman Audit Terhadap Audit Judgment Dengan Kompleksitas Tugas Sebagai Pemoderasi. *Jurnal Riset Akuntansi Aksioma*, 18(2), 79–115.
- Dewi, N. P. S., Muliartini, N. K. K., & Rustiarini, N. W. (2021). Audit Judgment with Emotional Intelligence as Moderation Variable in BPKP Bali. *AFEBI Accounting Review*, 6(1), 20. <https://doi.org/10.47312/aar.v6i01.412>
- Gundry, L. C., & Liyanarachchi, G. A. (2007). Time budget pressure, auditors' personality type, and the incidence of reduced audit quality practices. *Pacific Accounting Review*, 19(2), 125–152. <https://doi.org/10.1108/01140580710819898>
- Heider, F. (1958). *The Psychology of Interpersonal Relations*. Lawrence Erlbaum Associates.
- Herlambang, E. A., Apriyanto, G., & Harmono. (2023). Determinants of Auditor's Judgement: Empirical Evident from Indonesia. *Journal of Economics, Finance and Management Studies*, 06(09), 4347–4358. <https://doi.org/10.47191/jefms/v6-i9-23>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.1017/CBO9780511817410.023>
- Karimullah, S. A., & Yuyetta, E. (2021). Analisis Faktor-Faktor Yang Mempengaruhi Audit Judgement Dengan Task Complexity Sebagai Pemoderasi (Studi Kasus pada Auditor Kantor Akuntan Publik di Kota Semarang). *Diponegoro Journal of Accounting*, 10(4), 1–13.
- Lee, H. (2012). Incentive contracts and time pressure on audit judgment performance. *Managerial Auditing Journal*, 27(3), 263–283. <https://doi.org/10.1108/02686901211207492>
- Manurung, L. A. R., & Hasbi, M. (2023). The Effect of Gender Differences, Locus of Control, and Seniority Auditor on Audit Judgment: Empirical Studies in East Jakarta Public Accounting Firms. *Research of Accounting and Governance*, 1(2), 15–24. <https://doi.org/10.58777/rag.v1i2.48>
- Nasution, D., & Östermark, R. (2012). The impact of social pressures, locus of control, and professional commitment on auditors' judgment: Indonesian evidence. *Asian Review of Accounting*, 20(2), 163–178. <https://doi.org/10.1108/13217341211242204>
- Nirmala, M. R. V., & Latrini, M. Y. (2017). Pengaruh Keahlian, Tekanan Ketaatan, Tekanan Waktu Terhadap Kualitas Audit Judgment Dengan Kompleksitas Tugas Sebagai Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 19(1), 683–711. <https://doi.org/10.2307/j.ctv1kgdff6.17>
- Rachman, Dr. M. M. (2022). *Locus Of Control Sebagai Pengendali Individu Karyawan Terhadap Kesuksesan* (M. Dewi, Ed.). Cipta Media Nusantara (CMN).

- Sari, D. I., & Ruhayat, E. (2017). Pengaruh Locus of Control, Tekanan Ketaatan Dan Kompleksitas Tugas Terhadap Audit Judgment. *Jurnal ASET (Akuntansi Riset)*, 9(2), 23. <https://doi.org/10.17509/jaset.v9i2.9230>
- Septiaji, B. C., & Hasymi, M. (2021). Gender Self Efficacy Tekanan Ketaatan Kompleksitas Tugas Dan Pengalaman Auditor Terhadap Audit Judgement. *Balance : Jurnal Akuntansi Dan Bisnis*, 6(1), 55–68.
- Tumurang, D. O., Ilat, V., & Y.B Kalalo, M. (2019). Pengaruh Self Efficacy, Kompleksitas Tugas Dan Keahlian Audit Terhadap Audit Judgment Auditor Pada Inspektorat Provinsi Sulawesi Utara. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 7(3), 3919–3928.
- Van Eck, N. J., & Waltman, L. (2018). VOSviewer Manual version 1.6.10. *Universiteit Leiden, January*.
- Virlianda, O., & Jaeni. (2022). Peran Kompleksitas Tugas Sebagai Pemoderasi Dalam Menentukan Faktor Yang Mempengaruhi Audit Judgment. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 15(2), 391–402. <https://doi.org/10.51903/kompak.v15i2.806>
- Wijaksana, N. M. P. L., & Dewi, L. G. K. (2019). Kecerdasan Emosional Memoderasi Pengaruh Tekanan Anggaran waktu dan Tekanan Ketaatan Pada Auditor Judgement BPK Pusat. *E-Jurnal Akuntansi*, 28(3), 1698–1714.