

BEHAVIORAL FACTORS INFLUENCING AUDITOR JUDGMENT IN PUBLIC SECTOR AUDITS

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Abstract

This study aims to analyze behavioral factors that influence auditor judgment in public sector audits through a literature review approach. Auditor judgment is a crucial element in the audit process because it determines the quality of findings, recommendations, and the reliability of audit reports. In the context of the public sector, which is rife with political pressure, accountability demands, and regulatory complexity, behavioral factors are becoming increasingly dominant in shaping auditors' professional decisions. This study integrates findings from various academic literature and relevant empirical research to identify key variables such as cognitive bias, time pressure, auditor experience, professional ethics, independence, and the influence of the organizational environment on auditor judgment. The results indicate that cognitive biases such as overconfidence and anchoring can reduce auditor objectivity in evaluating audit evidence. In addition, time pressure and high workloads tend to encourage auditors to make heuristic decisions, potentially reducing the quality of judgment. On the other hand, auditor experience and competence have been shown to improve the quality of professional judgment, especially in complex audit situations. Ethical and independence factors are also important determinants in maintaining the integrity of auditor judgment, especially in a public sector environment that is vulnerable to external intervention. This study confirms that improving the quality of auditor judgment depends not only on technical aspects but also requires strengthening behavioral aspects through training, an ethical organizational culture, and an effective internal control system.

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INTRODUCTION

In the context of increasingly complex and transparent public sector financial management, the role of auditors is crucial in ensuring the accountability and integrity of state resource management. Public sector audits serve not only as an oversight mechanism but also as an instrument to increase public trust in the government. However, the quality of audit results depends heavily on the accuracy of the auditor's professional judgment in evaluating evidence, assessing risks, and drawing conclusions. Auditors are often faced with ambiguous situations, limited information, and time and organizational pressures, resulting in judgments that are not entirely objective but are instead influenced by various behavioral factors (Sukiswo & Rachman, 2023).

Behavioral factors in the audit context include psychological, cognitive, and social aspects that influence how auditors process information and make decisions (Shamsadini et al., 2024). In practice, auditors do not always act as fully rational individuals, as assumed in classical economic theory. Instead, they are susceptible to cognitive biases such as anchoring, overconfidence, and confirmation bias, which can compromise the objectivity of their assessments. Furthermore, experience, competence level, and pressure from superiors or clients also influence how auditors evaluate audit evidence. In the public sector, this complexity is increasing due to political dimensions, strict regulations, and high demands for public accountability.

Changes in the audit environment influenced by digitalization and developments in information technology also present new challenges for public sector auditors. The use of technology-based systems such as computer-assisted auditing and big data analytics requires auditors to be highly adaptable. While technology can improve audit efficiency and quality, it can also create new cognitive pressures that influence auditor judgment (Moustafa Abdallah et al., 2024). Reliance on automated systems, for example, can cause auditors to ignore their professional intuition or place excessive trust in system output without conducting adequate critical evaluation.

In addition to cognitive and technological factors, ethical aspects also play a significant role in shaping auditor judgment. Public sector auditors are required to maintain independence and integrity in carrying out their duties (Astuti et al., 2022). However, in practice, auditors often face ethical dilemmas, particularly when there is a conflict of interest or pressure from certain parties.

These conditions can affect the objectivity of judgment and potentially reduce the quality of audit results. Therefore, understanding the behavioral factors that influence auditors is crucial to ensuring that the audit process is conducted professionally and in accordance with applicable standards.

Furthermore, organizational culture and the work environment also significantly contribute to the formation of auditor judgment. A supportive work environment, such as effective supervision, open communication, and a fair reward system, can improve the quality of auditor decision-making. Conversely, a stressful environment, lack of managerial support, or unhealthy organizational practices can encourage auditors to make suboptimal decisions (Loke et al., 2022). In the public sector, where bureaucracy is often complex and hierarchical, these factors become increasingly relevant to study.

Research into the behavioral factors that influence auditor judgment is becoming increasingly important as demands for quality public sector audits increase. Many audit failures are not solely caused by a lack of technical competence, but also by behavioral biases and environmental pressures that influence auditor decisions. Therefore, a more holistic approach is needed to understand how these factors interact and influence audit outcomes.

Thus, this study aims to examine in depth the various behavioral factors that influence auditor judgment in public sector audits. This approach is expected to provide theoretical contributions to the development of audit literature, particularly regarding aspects of auditor behavior, as well as provide practical implications for improving audit quality by managing factors that influence auditor decision-making. A more comprehensive understanding of these behavioral factors is also expected to provide a basis for formulating more effective auditor training policies and strategies, thereby increasing accountability and transparency in public sector financial management.

RESEARCH METHOD

This research uses a qualitative approach with a literature review method, aiming to comprehensively analyze the various behavioral factors that influence auditor judgment in public sector audits. Data sources for this study were obtained from various relevant scientific literature, such as reputable international journals, academic books, conference proceedings, and reports from professional institutions related to auditing and auditor behavior.

Data analysis techniques were conducted by reviewing, comparing, and synthesizing findings from various literature sources to identify patterns, relationships, and research gaps related to behavioral factors that influence

auditor judgment. The analysis was conducted descriptively and analytically, emphasizing an in-depth understanding of variables such as job pressure, experience, professional ethics, independence, and cognitive biases in the context of public sector audits. The study results were then systematically compiled to generate a comprehensive conceptual understanding of how these behavioral factors play a role in shaping the quality of auditor judgment. This approach is expected to provide theoretical contributions and serve as a foundation for further empirical research.

RESULT AND DISCUSSION

The Influence of Pressure from Superiors and External Parties on Auditor Independence

The influence of pressure from superiors and external parties on auditor independence is a crucial issue in modern audit practice, particularly in the context of organizations with complex interests. Auditor independence conceptually relates not only to freedom of thought but also freedom of appearance. In practice, these two aspects are often threatened by various forms of pressure, both originating from within the organization, such as from direct superiors, and from external parties, such as clients, regulators, or other stakeholders. This pressure can affect the auditor's objectivity in evaluating audit evidence, making professional decisions, and conveying audit opinions honestly and transparently (Vu & Hung, 2023).

Pressure from superiors typically manifests itself in the form of direct or indirect instructions that can potentially lead auditors to align audit results with organizational interests (Setiawan et al., 2023). In a hierarchical work environment, auditors are often vulnerable to the influence of superiors, particularly when performance appraisals, promotions, or even job security are interdependent. This situation can create a serious conflict of interest, where auditors must choose between maintaining professional integrity and following superiors' directives for personal gain. In many cases, this pressure is not always explicit, but can arise through implicit expectations that require auditors to "be less critical" or "adjust findings" to avoid harming the organization.

Furthermore, organizational culture also plays a significant role in strengthening or weakening pressure from superiors. In organizations that do not uphold the values of transparency and accountability, pressure on auditors tends to be stronger and more systematic. Auditors can experience ongoing psychological stress, ultimately affecting the quality of their professional judgment. In such circumstances, auditor independence is not only threatened

individually but also structurally, as the organizational system does not provide adequate safeguards for objective audit practices.

On the other hand, pressure from external parties also has a significant impact on auditor independence. External parties such as clients, investors, or even the government can exert pressure in various forms, ranging from subtle persuasion to outright threats (Ramadhan et al., 2024). In the context of external audits, the economic relationship between the auditor and the client is a key factor triggering potential pressure. Financial dependence on a client can encourage auditors to avoid conflict with their revenue providers, potentially compromising their assertiveness in disclosing audit findings. This is especially true when the client wields significant influence or is a primary source of revenue for the public accounting firm.

External pressures can also arise in the form of market expectations or demands from stakeholders seeking specific audit results. Auditors may face a dilemma when objective audit results could potentially negatively impact certain parties, such as a decline in stock value or a loss of public trust. In these situations, auditors are required to adhere to the principles of professionalism, despite facing significant pressure. However, in practice, this type of pressure can influence the auditor's assessment of materiality, selection of audit procedures, or even preparation of the audit report (Sitorus & Batu, 2025).

The interplay of internal and external pressures also exacerbates the challenges faced by auditors. When pressure from superiors aligns with pressure from external parties, auditors are in an increasingly difficult position to maintain their independence. For example, if both organizational management and external parties desire a "favorable" audit result, auditors face dual pressures that can significantly erode objectivity. In conditions like these, the auditor's personal integrity becomes a key factor in determining how far they are able to withstand such pressure.

The auditor's experience and level of professionalism also influence their response to pressure. Auditors with more experience and a strong understanding of ethical standards tend to be better able to resist pressure and maintain their independence. Conversely, less experienced or junior auditors are more vulnerable to the influence of pressure, especially if they lack sufficient confidence in making professional decisions (Eklöv Alander, 2023). Therefore, ethics training and strengthening professional values are crucial in developing auditors who are resilient to pressure.

Furthermore, regulations and audit standards also serve as a control mechanism against pressure that can compromise auditor independence.

Professional standards require auditors to maintain independence at every stage of the audit process and provide guidance on dealing with situations that could potentially give rise to conflicts of interest. However, the effectiveness of these regulations depends heavily on the implementation and oversight of relevant institutions. Without strict oversight, pressure on auditors can persist and even develop into more complex forms (Al Natour et al., 2023).

In the public sector context, pressure on auditors often has a stronger political dimension. Auditors may face pressure from public officials or interest groups with specific agendas. This adds to the complexity of maintaining independence, as auditors face not only economic pressures but also political and social pressures. In this situation, transparency and accountability become increasingly important to ensure that the audit process remains objective and credible to the public.

The Role of Auditor Experience and Competence in Forming Judgments

The role of auditor experience and competence in forming judgments is a crucial aspect of modern audit practice, particularly amidst the ever-evolving complexity of the business environment. Auditor judgments are not only determined by applicable audit standards and procedures but are also strongly influenced by individual factors inherent in the auditor (Hanum et al., 2024). In this context, experience and competence are two key, interrelated elements that contribute to producing quality audit decisions. Auditor experience reflects the accumulation of practical knowledge gained through direct involvement in various audit assignments, while competence reflects the auditor's technical, analytical, and conceptual understanding in carrying out their duties.

Auditor experience plays a crucial role in enhancing professional skills in identifying risks, evaluating audit evidence, and making appropriate decisions in complex situations. Auditors with extensive experience tend to be better able to recognize certain patterns in financial statements, understand the client's operational context, and detect potential fraud or errors that may be overlooked by less experienced auditors. This occurs because experience allows auditors to develop professional intuition formed from repeated learning from various previous audit cases (Mustika, 2023). Thus, experience not only increases auditor work efficiency but also improves the quality of their judgments.

Furthermore, experience also contributes to improving auditors' ability to manage the stress and uncertainty that often arise in the audit process. In

practice, auditors are often faced with ambiguous situations, where available information is incomplete or even contradictory. Experienced auditors tend to be calmer and more systematic in dealing with these conditions, as they are accustomed to dealing with similar situations. They are also better able to prioritize audit evidence collection and avoid errors in decision-making caused by cognitive biases. Therefore, experience is a crucial factor in developing auditors' professional resilience in facing audit challenges.

On the other hand, the auditor's level of competence also plays an equally important role in forming judgments. Competence includes knowledge of audit standards, accounting principles, audit techniques, as well as analytical and critical skills in evaluating information. Auditors with a high level of competence are better able to understand the complexity of financial transactions, assess the fairness of financial statements, and interpret audit evidence appropriately. Competence also encompasses the auditor's ability to use modern audit technology, such as data analysis software, which is increasingly important in today's digital age (Samiolo et al., 2024).

Auditor competence is acquired not only through formal education but also through professional training, certification, and continuous learning. In practice, auditors are required to continuously update their knowledge and skills to keep pace with ever-changing audit standards and regulations. Auditors who lack adequate competence risk making inaccurate judgments, which can ultimately affect the quality of audit reports. Therefore, improving competence is an indispensable need in the audit profession.

The interaction between experience and competence is also a crucial factor in shaping auditor judgment. Auditors with extensive experience but insufficient competence may rely solely on intuition without a strong analytical foundation. Conversely, auditors with high competence but minimal experience may struggle to apply theoretical knowledge to real-world situations (Merdekawati, 2022). Therefore, the combination of experience and competence is key to producing optimal judgment. The two complement and reinforce each other in the audit decision-making process.

In an organizational context, the role of auditor experience and competence is also influenced by the quality control system implemented. Public accounting firms or internal audit institutions with robust human resource development and coaching systems tend to improve the quality of auditor judgment. Mentoring programs, ongoing training, and regular performance evaluations can help auditors develop their experience and competence simultaneously. Furthermore, an organizational culture that

supports learning and professionalism also contributes to creating a work environment conducive to the development of auditor judgment (Hegazy & Salama, 2022).

However, it is important to recognize that experience and competence do not always guarantee that auditors are free from judgmental errors. Other factors such as client pressure, workload, and cognitive biases can still influence auditors' decisions. Therefore, it is crucial for auditors to maintain independence and professional integrity in every assignment. Experience and competence must be used objectively and not influenced by the interests of certain parties. In this regard, professional ethics is a crucial foundation that must be upheld by every auditor.

The Interaction of Individual and Organizational Factors in the Audit Process

The interaction between individual and organizational factors in the audit process is crucial in determining the quality of audit results, especially in an increasingly complex and dynamic environment. Individual factors include the auditor's personal characteristics such as experience, technical competence, integrity, independence, and professionalism. Meanwhile, organizational factors include organizational culture, internal control structure, managerial pressure, reward systems, and the policies and procedures applicable within the institution where the auditor works. These two groups of factors do not exist in isolation but rather interact dynamically and influence how auditors perform their duties, make judgments, and make decisions during the audit process (Kordab et al., 2026).

In practice, auditors act not only as individuals relying on technical knowledge and expertise, but also as part of an organizational system with specific values, norms, and pressures. This interaction can strengthen or weaken audit quality depending on the alignment between individual and organizational factors. For example, an auditor with high competence and strong integrity may still face challenges when working in an organization with a culture that is permissive of violations or emphasizes unrealistic performance targets. In such circumstances, organizational pressure can impact auditor independence and encourage bias in audit decision-making.

Conversely, organizations with a strong ethical culture and sound control systems can reinforce auditors' positive characteristics. A work environment that supports transparency, accountability, and open communication will encourage auditors to perform their duties objectively and professionally. In this regard, organizational factors serve as a reinforcing mechanism that helps

auditors maintain integrity and quality judgment. Therefore, the relationship between individual and organizational factors is reciprocal, with both influencing and shaping auditor behavior during the audit process (Alqudah et al., 2023).

Auditor experience, as an individual factor, is also closely related to the organizational environment. Experienced auditors tend to have better abilities in identifying risks, evaluating audit evidence, and making sound decisions (Alqaraleh & Oudat, 2022). However, this experience can be suboptimal if the organization does not provide adequate support, such as ongoing training, access to audit technology, or effective supervision. On the other hand, organizations that provide a good learning system will help auditors improve their competence, so that the interaction between individual experience and organizational support becomes an important factor in improving audit quality.

Furthermore, organizational pressure is often a dominant factor influencing auditor behavior. This pressure can come from superiors, clients, or internal policies that demand time and cost efficiency. Under certain circumstances, this pressure can cause auditors to reduce audit procedures or ignore findings deemed sensitive. However, the impact of organizational pressure on auditors depends heavily on individual characteristics, such as ethical standards, professional courage, and commitment to audit standards. Auditors with high integrity tend to be better able to withstand such pressure than those with low ethical commitment. Thus, the interaction between organizational pressure and individual character is a crucial determinant in maintaining auditor independence (Awuah et al., 2022).

Organizational culture also plays a significant role in shaping auditor behavior. A culture that emphasizes adherence to professional standards, transparency, and accountability creates a conducive environment for auditors to perform optimally. Conversely, a culture that tolerates deviation can create value conflicts for auditors, especially if their personal values are inconsistent with organizational practices. In these situations, auditors may experience ethical dilemmas that can affect the quality of their judgment. Therefore, the alignment between individual values and organizational culture is a critical factor in determining the effectiveness of the audit process.

The interaction between individual and organizational factors can also be seen from the perspective of technology use in auditing. Auditors with strong technological capabilities will be more effective in utilizing digital-based audit systems. However, this effectiveness is highly dependent on organizational support in providing adequate technological infrastructure and training (Goto,

2023). Without such support, individual potential cannot be optimally utilized. Conversely, organizations that have adopted advanced technology but lack adequate auditor competency will also not achieve maximum results. This demonstrates the importance of synergy between individual capabilities and organizational readiness in facing digital transformation in auditing.

Furthermore, the reward and performance evaluation systems within an organization also influence auditor behavior. If these systems emphasize achieving quantitative targets rather than audit quality, auditors may be encouraged to neglect procedures perceived as time-consuming. However, the impact of these systems is highly dependent on the auditor's individual values. Auditors with a strong commitment to audit quality will strive to maintain professional standards despite pressure to improve efficiency. Thus, the interaction between organizational systems and individual characteristics determines how auditors respond to job demands.

Furthermore, communication within the organization also influences the audit process. Effective communication between auditors and management will facilitate understanding of risks and obtaining relevant audit evidence. However, this communication can also be a source of pressure if management attempts to influence the audit outcome. In such situations, the auditor's individual ability to maintain independence becomes crucial (Ta & Doan, 2022). Therefore, the interaction between individual communication skills and organizational dynamics is a factor that influences the quality of audit results.

Ultimately, the interaction between individual and organizational factors in the audit process is inseparable, as both complement each other and shape the auditor's overall behavior. Audit quality is determined not only by individual competence but also by the organizational environment that supports or hinders auditor performance. Therefore, efforts to improve audit quality must be carried out holistically, taking both aspects into account. Organizations need to create an environment that supports integrity and professionalism, while auditors need to continuously develop their competencies and uphold ethical values in carrying out their duties.

By understanding this interaction in depth, it is hoped that more effective strategies can be developed to improve audit quality, both through strengthening the capacity of individual auditors and improving organizational systems and culture. An integrated approach will create positive synergy, enabling the audit process to run optimally and produce credible reports that can be trusted by stakeholders.

CONCLUSION

The conclusion of this study confirms that behavioral factors play a significant role in shaping the quality of auditor judgment in public sector audits. Aspects such as professional experience, level of skepticism, organizational pressure, individual ethics, and cognitive bias have been shown to influence how auditors interpret evidence and make decisions. In the public sector context, which is rife with demands for accountability and transparency, the presence of time pressure, managerial intervention, and regulatory complexity can either strengthen or weaken auditor objectivity. Therefore, auditor judgment is not solely determined by technical competence, but also by psychological conditions and the surrounding work environment.

Furthermore, this study suggests that efforts to improve the quality of public sector audits need to be directed at strengthening behavioral factors through ongoing training, establishing an ethical culture, and implementing control systems that minimize bias and external pressure. Public sector organizations need to create a work environment that supports auditor independence and professionalism so that the decision-making process can proceed rationally and with integrity. Therefore, strategic management of behavioral factors is key to improving the reliability of audit results and strengthening public trust in government institutions.

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