

The Effect of Framing, Halo Effect and Auditor's Experience on Audit Judgment (Study on Auditors Public Accountant Office (KAP) in Medan City)

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ABSTRACT

This study aims to analyze and determine Framing, Halo Effect, and Auditor Experience on Audit Judgment. The population in this study is at the Medan KAP office, and the number of samples in this study is 50 people who work as auditors in the city of Medan. This study uses primary data from a questionnaire distributed to the research sample. Respondent data obtained and collected were then analyzed using SPSS tools. The analytical method used is descriptive statistics, classical assumption test, and multiple linear regression for hypothesis testing. Based on the data processing results using hypothesis testing, partially Framing and Halo Effect has a negative and insignificant effect on Audit Judgment. Auditor Experience has a positive and insignificant effect on Audit Judgment. Simultaneously, overall has a positive and significant influence. The predictive ability of these four variables on Audit Judgment is 32.6%, while other factors outside this research model influence the remaining 67.6%.

Keywords: *Audit Judgment, Framing, Halo Effect, Auditor Experience*

INTRODUCTION

The rapid development of technology and information significantly impacts human civilization. These developments make people can quickly obtain information and disseminate it. Information is generally used in decision-making. However, humans have

limited ability to manage information, causing the assessment of an object to be simple.

Due to human characteristics that are believed to have limited abilities, the information received has little impact and implications for decision-making. This reality can also be found in the auditor profession.

The auditor is described as someone who can make decisions on suspicion of working on a financial report. The decisions taken by an auditor greatly influence decision-making by users.

This series of activities explains that when the auditor makes a wrong decision, the users have the same probability of making a decision. The last few cases can describe the reality, including:

The cases above are errors in the audit process or audit judgment that have a detrimental impact on various parties. Decision-making is the selection of one of the various alternatives available to be implemented. However, in the decision-making process, many complex problems are encountered in various conditions and situations, such as high environmental uncertainty, bounded rationality and heuristic strategies (Wahyuni & Hartono 2019).

Table 1. Error Cases of Audit Judgment

Company	Auditor	Case	Penalty
PT Sunprima Nusanatara Rembiayaan (SNP) Finance	Deloitte (KAP Satrio Bing Emy & Partners)	The use of audit results to get credit from banks and issue MTNs that have the potential to experience failure or become problematic credit (2018)	OJK: KAP is prohibited from accepting new clients and cancellation of registration to one of Deloitte KAP Partners Satrio Bing Emy & Partners (2019)
PT Hanson Internasional	Ernest & Young (KAP Purwanto, Sungkoro, and Surja)	Overstatement due to the recognition of the full accrual method in the transaction (2016)	OJK: Freezing of Registered Certificate (STTD) for one year (2019)
PT Tiga Pilar Seiatara	Ernest & Young (KAP Purwanto, Sungkoro, and Surja)	Ernst & Young conducted an investigation audit which is the authority of the Public Accountant	
Indosat Ooredoo	Ernest & Young (KAP Purwanto, Suherman, and Surja)	Provision of opinions based on inadequate evidence/ Audit Failure (2011)	PCAOB: \$1 million fine Ernst & Young (2017)
PT Garuda Indonesia	KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan	Recognition of Income for Cooperation Agreement with PT Mahata Aero Technology which is not following applicable accounting standards (2018)	PPPK Kemenkeu: freezing permit for 12 months against AP Kasner, Sumopca and written warning with the obligation to improve the KAP Quality Control System

One of these problems is that decision-makers are humans as individuals or groups influenced by internal and external factors. Internal factors can influence decision makers who come from themselves, such as character, nature, experience, knowledge, and expertise. At the same time, external factors from outside the individual or group influence decision-makers, such as environmental factors and others.

Based on the cases in Table 1, it is known that there are still auditors who have not been able to provide audit judgment. The auditor should be able to make appropriate audit judgments so that the opinion on the audit results can meet the elements of being trustworthy and reliable.

The city of Medan is the largest metropolitan city in Indonesia. It makes the economy develop in the city of Medan so that many companies in the city of Medan need a Public Accountant to make an opinion on their financial statements to help the business's smooth running. This phenomenon makes the Auditor in Medan City open a Public Accounting Firm. In this study, researchers made auditors in Medan the research target. The following are the reasons why this research was conducted in the city of Medan, namely:

1. This research has never been conducted in the city of Medan, especially regarding Framing and the halo effect on audit judgment.
2. Researchers want to know how the ability of the auditors in the city of

Medan to deal with biased information obtained in carrying out the audit process.

3. This research can be a reference and good learning for auditors in the city of Medan and a reference for students and academics who need it.

LITERATURE REVIEW

Audit Judgment

According to Praditaningrum (2012), audit judgment is a subjective consideration of an auditor and depends on the individual's perception of a situation. According to Bazerman in Suartana (2005), audit judgment refers to the cognitive aspect (in a person) in the decision-making process and reflects changes in evaluations, opinions, or attitudes. Audit judgment is closely related to a personal or individual point of view, so the auditor must be independent so that other parties do not influence the judgment he issues. Audit judgment will affect the quality of the audit results.

Auditors are required to be able to make appropriate audit judgments because audit judgments at each stage of the audit will be used as consideration for determining opinions. Accurate audit judgment can lead the auditor to form the correct opinion to produce a reliable audit report. If the audit judgment made by the auditor is not appropriate, it will result in an unreliable audit report and can be detrimental to the parties interested in the report.

The Indonesian Institute of Accountants (2001) explains that based on the level, the judgment of auditors is divided into three:

1. The auditor's judgment regarding the level of materiality

The concept of materiality recognizes that several things, individually or in whole, are essential for the fair presentation of financial statements per generally accepted accounting principles in Indonesia, while other things are not necessary. Materiality is essential in determining which audit report is appropriate to issue in certain circumstances.

2. The auditor's judgment regarding the level of audit risk.

In carrying out audit duties, an auditor faces risks with the judgment he sets. In planning the audit, the auditor shall use his judgment to determine a sufficiently low level of audit risk and initial judgment about the materiality level in a manner expected within the inherent limitations of the audit process. To provide sufficient audit evidence to achieve reasonable assurance about whether the financial statements are free from material misstatement.

3. Judgment auditor regarding going concerned.

Failure to detect the possibility of a client's inability to go concerned, such as in the case of Enron and WorldCom, creates a high social cost for auditors because the level of public trust decreases.

Research on audit judgment was conducted by Rahmawati and Honggowati (2004); Zulaikha (2006); O'Donnell and Schulz (2005), provide research results that several individual factors influence audit judgment, such as compliance pressure, gender, moral considerations, halo effect, task complexity, experience and personality type. Serly (2013) states that the definition of judgment can be expanded to include the possibilities that an auditor's judgment will affect the auditor's final opinion.

Framing

In making audit judgments, auditors can be affected by various technical and non-technical factors, such as individual aspects of the auditor. One of the factors that are thought to influence the audit judgment made by the auditor is framing. Framing is related to how information is delivered. According to Suratna (2005), Framing indicates that decision-makers will respond differently to the same problem if the problem is presented in a different format. One of the theories that can explain Framing is prospect theory. This theory explains that the Framing used by a person can influence his decision. There are two types of Framing, namely positive Framing and negative Framing. In negative framing

conditions, someone will tend to take riskier decisions, while in positive Framing, someone will tend to make decisions by avoiding risk.

Framing presents information that can significantly influence users' decisions (in this case, the auditor) (Kahneman & Tversky 1979). In the audit process, Framing can occur, such as research conducted (Kahneman & Tversky 1979 in Sari, 2018) which researched students in making decisions on the information presented. Researchers present information in the form of table 2.

Table 2. Information Presentation

Information	Program A	Program B
Asia is afflicted with an epidemic of a disease expected to cause the deaths of 600 people.	200 people will be saved	There is a 1/3 chance that 600 people will be saved, and 2/3 of 600 people will not be saved

Based on the information above, most students chose to program an as much as 72%, and 28% chose program b. Programs a and b have the same outcome. Program a saves 200 people, while program b has a 1/3 chance that 600 people will be saved which means 200 people can be saved. So it can be concluded that students are affected by the framing effect of the information presented in table 2.

Framing can cause bias in decision-making. The effect of Framing is a phenomenon of how decision makers will respond to the same problem differently if the problem is presented in a different format.

Panasiak and Terry (2013) define Framing as the selection of certain words or symbols to present information that has the same content and will ultimately influence the alternative decisions taken. Here we find that the choice of words or symbols that are added to the subject of information can influence the decisions taken by someone. Kuhberger (1998) suggests different responses from decision-makers when information is presented in different formats and words. Although the primary information conveyed is the same, the delivery method and presentation can

influence decision makers. Additional information that frames the primary information can influence decision-makers to think objectively-ultimately influencing decisions and actions.

Framing can cause bias in decision-making. The effect of Framing is a phenomenon of how decision makers will respond to the same problem differently if the problem is presented in a different format. The phenomenon of framing in the scope of the audit task is critical to observe. We can see from several studies conclude that there is a framing effect that can distort audit judgments made by auditors (Emby, 1994: Suartana, 2005, Haryanto, 2012).

This study will look at the framing phenomenon using the basis of Prospect Theory. Decision makers will choose a choice that is not at risk if the information on a problem is expressed in a positive frame. However, the decision-makers will choose risky actions if the information is expressed in a negative frame (Kahneman & Tversky 1979). Haryanto & Subroto (2011) stated that the Framing applied by a person could influence his decision. The Framing applied depends on the formulation of the problem at hand, habits, and the characteristics of the decision maker himself. For this reason, the auditor must have an independent nature and scepticism in obtaining, analyzing and understanding information when carrying out his audit duties. So that the information obtained by the auditor must be free from interference from other parties so that the audit judgments made are unbiased and reliable.

Research by Haryanto & Subroto (2011) and Angga (2015) shows the same result: framing factors and obedience pressure influence perceptions of audit judgment either partially or simultaneously. Haryanto (2012) shows that Framing affects Audit Judgment, and the interaction between Framing and the type of decision maker affects Audit Judgment.

Halo Effect

The Halo effect is the tendency of a person to think in general and give an assessment of a person's specific performance attributes based on general feelings or judgments (Thorndike 1920).

The halo effect can occur if the auditor is so impressed with the initial understanding of the client's business that the decisions taken will be biased. The bias in question is that a strong initial impression of the client's business causes the auditor to misjudge business risk. However, when the auditor obtains additional evidence regarding the client, the auditor will adjust his decision by revising the client's business risks. Adjustment decision-making is called belief adjustment theory. Belief adjustment theory emphasizes adjustment in the form of adaptation in decision making that focuses on the influence of variables on information management (Hogarth & Einhorn 1992).

The positive halo effect means that a person will be biased because of the impression of convincing (positive) client information presented at the beginning, even though there is other negative information. In looking at the client's profile/viewing the client's audit evidence, the auditor tends to pay attention to convincing information at the beginning and ignore subsequent negative information.

While the negative halo effect means that someone who receives negative information about the client at the beginning and later receives positive information will make decisions based on the negative information received at the beginning and ignore other positive information. The appearance of a convincing client profile will cause a mental representation so that when faced with positive evidence will give a positive assessment. Similarly, the assessment remains positive when facing a convincing client, and the subsequent evidence is negative. A positive assessment, in this case, is that the client has a low potential for misstatement, while a negative assessment means that the client has a high potential for misstatement.

The halo effect occurs when individuals are

given convincing client information, and information on positive clients followed by negative information still gives a low misstatement rating. Giving evidence simultaneously or sequentially still gives a high halo effect because the client's initial assessment is positive. Utami & Wijono (2012) explained that the halo effect occurs when individuals evaluate a complex short series of evidence and combined evidence (positive and negative evidence).

Research conducted by Octavian & Utami (2016) regarding the halo effect and audit judgment states that there are results that research subjects are exposed to illusions and halo effects when client profiles as audit evidence are presented differently.

Audit Experience

According to Yustrianthe (2012), several factors that influence Audit Judgment are experience, gender and obedience pressure. In the first general standard, PSA no 4, namely, in carrying out an audit to arrive at a statement of opinion, the auditor must always act as an expert in accounting and auditing. The acquisition of these skills began with his formal education, which was expanded through subsequent experiences in auditing practice. Auditor work experience is the experience the auditor has in carrying out audits in terms of the length of work as an auditor and the number of examinations that have been carried out.

Experience is one of the requirements in obtaining a license to become a public accountant. The public accountant or auditor must act as an expert in accounting and auditing. SPAP 2001 explains that the achievement of an auditor's expertise begins with formal education and then through audit experience and practice. Experienced auditors can know and understand an entity's financial statements better. It is supported by the statement of Susetyo (2009), which states that experience will reduce the influence of irrelevant information in the auditor's judgment. Experienced auditors will be more careful and not easily influenced by irrelevant

information to minimize bias in making Audit Judgments.

Auditor work experience can be seen in various things, including the length of work as an auditor. The longer a person works as an auditor, the ability to carry out audits will increase. In addition, the number of audit assignments that have been carried out can also increase the ability and experience of the auditor in auditing financial statements. The length of work, the number of audit assignments that have been carried out, and the types of companies that have been audited can increase the experience and expertise of the auditors in carrying out audits. Because each type of company has different characteristics, the audit procedures will also differ.

The research results by Prditaningrum (2011) stated that experience significantly affected Audit Judgment. Meanwhile, the results of Yustrianthe's research (2012) state that the auditor's experience does not affect Audit Judgment.

Framework

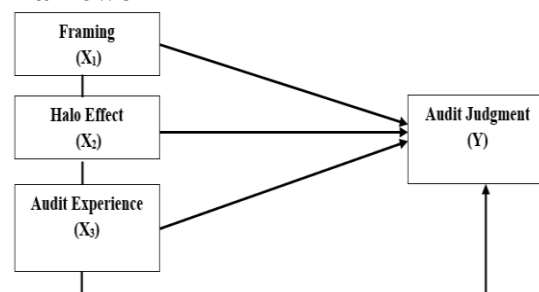


Figure 1. Framework

H1: Framing has a negative effect on audit judgment

H2: Halo Effect partially negative effect on audit judgment.

H3: Audit experience has a positive effect on audit judgment

H4: Framing, Halo effect and audit experience simultaneously affect audit judgment.

MATERIALS & METHODS

The research design in this study is causal associative, namely research that aims to

determine the causal relationship between various variables (Sugiyono, 2016). This study uses independent variables, namely the Framing (X1), Halo effect (X2), and audit experience (X3), on the audit judgment as the dependent variable (Y).

The population is the totality of a specific characteristic determined by the author to be studied and concluded (Sugiyono, 2016). The population in this study were auditors in the city of Medan, totalling 13 offices.

The sample in this study amounted to 50 people, with each KAP given 3 to 4 questionnaires with the provisions of the supervisor and several members. They will be the target sample in this study. The sampling technique used in this research is purposive sampling. The purposive sampling technique is based on the researcher's considerations regarding which samples are the most appropriate, helpful and considered representative of a population (representative). Based on specific criteria that will be used as research samples, for example, demographic characteristics, gender, type of work, and age (Sugiyono, 2012).

The instrument used in this study was a questionnaire containing questions to obtain data on the Effect of Framing, Halo Effect and Audit Experience on Audit Judgment.

The data collection technique used in this research is by distributing questionnaires. The questionnaire distributed to respondents was in the form of a closed questionnaire, a questionnaire whose answers have been provided so that respondents only had to fill in the answers on a Likert scale modified from 1 to 4 from the level of strongly disagree to the level of strongly agree. The data analysis technique uses SPSS software tools.

RESULT

A. Validity and Reliability Test

1. Validity Test

The validity test was carried out to test the validity of each question item on the

questionnaire that had been designed. A question item is said to be valid if the correlation value (R count) of the question item is $>$ R table (0.278). The following table presents the validity test results for each question item from the questionnaire.

Table 3. Validity Test Result

P	R Count	R Table	Description
P1	0,599	0,278	Valid (R Count $>$ R Table)
P2	0,533	0,278	Valid (R Count $>$ R Table)
P3	0,677	0,278	Valid (R Count $>$ R Table)
P4	0,579	0,278	Valid (R Count $>$ R Table)
P5	0,417	0,278	Valid (R Count $>$ R Table)
P6	0,526	0,278	Valid (R Count $>$ R Table)
P7	0,723	0,278	Valid (R Count $>$ R Table)
P8	0,393	0,278	Valid (R Count $>$ R Table)
P9	0,513	0,278	Valid (R Count $>$ R Table)
P10	0,415	0,278	Valid (R Count $>$ R Table)
P11	0,578	0,278	Valid (R Count $>$ R Table)
P12	0,723	0,278	Valid (R Count $>$ R Table)
P13	0,750	0,278	Valid (R Count $>$ R Table)
P14	0,832	0,278	Valid (R Count $>$ R Table)
P15	0,605	0,278	Valid (R Count $>$ R Table)
P16	0,723	0,278	Valid (R Count $>$ R Table)
P17	0,606	0,278	Valid (R Count $>$ R Table)
P18	0,786	0,278	Valid (R Count $>$ R Table)
P19	0,790	0,278	Valid (R Count $>$ R Table)
P20	0,683	0,278	Valid (R Count $>$ R Table)
P21	0,574	0,278	Valid (R Count $>$ R Table)
P22	0,467	0,278	Valid (R Count $>$ R Table)
P23	0,581	0,278	Valid (R Count $>$ R Table)
P24	0,758	0,278	Valid (R Count $>$ R Table)
P25	0,549	0,278	Valid (R Count $>$ R Table)
P26	0,561	0,278	Valid (R Count $>$ R Table)
P27	0,622	0,278	Valid (R Count $>$ R Table)
P28	0,571	0,278	Valid (R Count $>$ R Table)
P29	0,345	0,278	Valid (R Count $>$ R Table)

Source: Data processed by researchers, 2022

A question is said to be valid if the calculated R-value $>$ 0.278 (R table). It is known that all calculated R values are $>$ 0.278 (R table). So it can be concluded that all questions on the organizational commitment variable are valid.

2. Reliability Test

Reliability testing should be done only on questions that already have or meet the validity test. If it does not meet the validity test requirements, it does not need to be continued for reliability testing. The following are the results of the reliability test on valid questions.

If the Cronbach's Alpha value is greater than 0.6, then the research questionnaire is reliable. It is known that the questionnaire is reliable because the entire value of Cronbach's Alpha is 0.837, which is greater than 0.6.

Table 4. Reliability Test Result

Reliability Statistics	
Cronbach's Alpha	N of Items
,837	29

Source: Data processed by researchers, 2022

B. Classic Assumption Test

1. Normality Test

Table 5. Normality Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,08570669
Most Extreme Differences	Absolute	,095
	Positive	,095
	Negative	-,053
Test Statistic		,095
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

Source: Data processed by researchers, 2022

The table above shows the probability value of p or Asymp. Sig. (2-tailed) of 0.200. The probability value is 0.200 greater than the significance level, which is 0.05. It means that the data is normally distributed.

2. Multicollinearity Test

Value of variance inflation factor (VIF) to check whether multicollinearity symptoms occur or not. A VIF value of more than 10 indicates that an independent variable has multicollinearity (Ghozali, 2013).

Table 6. Multicollinearity Test Result

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Framing (X1)	,850	1,176
	Halo Effect (X2)	,710	1,408
	Pengalaman Auditor(X3)	,816	1,226

Source: Data processed by researchers, 2022

The table above shows that the VIF value of Framing is 1.176, the VIF value of the Halo Effect is 1.408, and the VIF value of Auditor Experience is 1.226. Because all VIF values < 10, it is concluded that there is no multicollinearity.

3. Heteroscedasticity Test

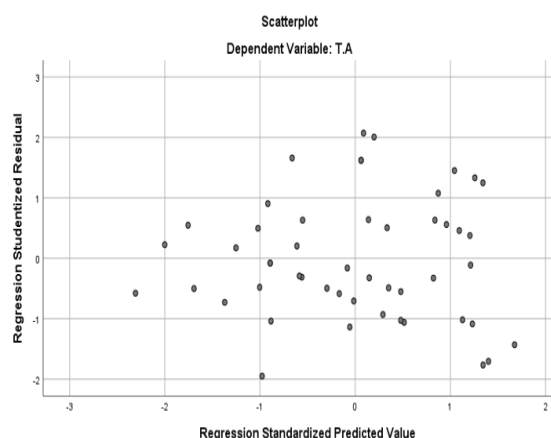
The heteroscedasticity test is used to test whether in the regression model there is an inequality of the same variant or not from one observation to another. If the residual variant from one observation to another is

fixed, it is called homoscedasticity. A good regression model is that heteroscedasticity does not occur or homoscedasticity. Ghozali (2001) states that the heteroscedasticity test can be done by looking at the plot (scatterplot) with the SPSS application. Between the prediction value and the residual value and the basis for analyzing it are:

a) If there is a specific pattern (bumpy, widening, then narrowing), it indicates heteroscedasticity.

b) If some patterns and points spread above and below the number 0 on the Y axis, heteroscedasticity does not occur.

The picture above shows some patterns and points spread above and below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity.



Source: Data processed by researchers, 2022

Figure 2. Heteroscedasticity Test Result

C. Multiple Linear Regression Analysis

The analytical method used in this study is to use multiple linear regression analysis. Multiple linear regression analysis is used when the number of independent variables is at least two. The use of multiple linear regression analysis is intended to determine the effect of the independent variable, commonly referred to as X, on the dependent variable, commonly referred to as Y. Table 4.10 is the result of multiple linear regression analysis.

Table 7. Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
		1	(Constant)	15,419	3,728		4,135	,000
	Framing	-.038	,181	-.027	-.208	,836	,850	1,176
	Hello Effect	-.160	,223	-.103	-.720	,475	,710	1,408
	Auditor Experience	,446	,098	,610	4,551	,000	,816	1,226

Source: Data processed by researchers, 2022

The table above shows the multiple linear regression equation as follows:

$$Y = 15,419 + 0.038 X1 + 0.160 X2 + 0.446 X3 + e$$

The above equation shows that Framing, Halo effect, and auditor experience positively affect audit judgment.

D. Hypothesis Testing

1. Simultaneous Significance Test (F Test)

The F test aims to test the effect of independent variables together or simultaneously on the non-free judgment audit variable.

Table 7. F Statistic Test Result ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	103,262	3	34,421	7,428	,000 ^b
	Residual	213,158	46	4,634		
	Total	316,420	49			

a. Dependent Variable: Y

b. Predictors: (Constant), X1, X2, X3

Source: Data processed by researchers, 2022

The table above shows the calculated F value of 7.428, and the Sig value is 0.000. The calculated F value is 7,428 > F table 2,705, and the Sig value is 0.000 < 0.05, so Framing, Hello Effect, and Auditor Experience together or simultaneously significantly affect Audit Judgment.

2. T (Partial) Statistical Test

The T statistical test is used to determine the level of significance of the effect of each independent variable on the dependent variable.

- 1) H0: $XI = 0$, meaning that the independent variable has no significant effect on the dependent variable.

- 2) H1: $x_i \neq 0$, meaning that the independent variable significantly affects the dependent variable.

Reception or rejection of hypotheses in a study can be done with the following criteria:

- 1) If the significance value of T statistics > 0.05, then H0 is accepted. It means that an independent variable does not influence the dependent variable.
- 2) If the significance value of the statistical $t < 0.05$, then H0 is rejected. It means that an independent variable individually affects the dependent variable.

Table 8. Partial Effect Test Result Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
		1	(Constant)	15,419	3,728		4,135	,000
	Framing	-.038	,181	-.027	-.208	,836	,850	1,176
	Hello Effect	-.160	,223	-.103	-.720	,475	,710	1,408
	Auditor Experience	,446	,098	,610	4,551	,000	,816	1,226

a. Dependent Variable: Audit Judgment (Y)

The table above shows that the framing and halo effect variables have no significant effect on audit judgment partially. Meanwhile, audit experience has a significant effect on audit judgment.

3. Coefficient of Determination Analysis

The coefficient of determination (R^2) is a value (proportion value) that measures how much the ability of the independent variables used in the regression equation to explain the variation of the dependent variable.

Table 9. Coefficient of Determination Test Result Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,571 ^a	,326	,282	2,15264

Source: Data processed by researchers, 2022

The table above shows that the coefficient of determination (R-Square) is 0.326. This

value can be interpreted as a Framing variable, Halo Effect, Auditor Experience can influence Audit Judgment by 32.6%, the remaining $100\% - 32.6\% = 67.4\%$ is explained by other variables or factors.

DISCUSSION

1. The Effect of Framing on Audit Judgment

This study shows that Framing has a negative but insignificant effect on Audit Judgment. It means that the Framing or Framing of information, either positive or negative, can have a negative impact on the final audit decision but is not too strong or insignificant. Auditors in auditing assignments need information from various parties to formulate an Audit Judgment. For this reason, the auditor must examine any information received from various parties before formulating an Audit Judgment because the way information is conveyed can affect the judgment made by the auditor. Wahyuni and Haryanto (2019) stated that the assumption underlying the framing effect is that a decision maker who is given an alternative decision with a positive frame will tend to be risk-averse. In contrast, a decision maker who is given information with a negative frame tends to take risks. It can be seen that the effect of Framing impacts the audit judgment that the auditor will make. Rational decision makers (auditors) should be able to anticipate the framing effect. However, several studies have shown that the framing effect can make decision-makers (auditors) make irrational decisions, which means that both positive and negative Framing has an unfavourable influence or impact on the auditor's decision. So it takes an auditor's accuracy and precision to digest and filter any information obtained, whether there is an element of Framing (frame) or not.

2. The Effect of Halo Effect on Audit Judgment

This study shows that the Halo Effect has a negative but insignificant effect on Audit Judgment. It means that the Halo Effect or

the first impression in information obtained or raised by one of the parties, either positive or negative, can have an unfavourable impact on the final audit decision but not too strong or insignificant. Auditors in auditing assignments need information from various parties to formulate an Audit Judgment. For this reason, the auditor must examine any information received from various parties before formulating an Audit Judgment because the way information is conveyed can affect the judgment made by the auditor. Based on the theory that has been stated previously that the Halo effect is a person's tendency to think in general and give an assessment (on a person's specific performance attributes) based on general feelings or judgments (Thorndike, 1920). The halo effect is an individual bias that is present when judging a particular person or object, and this halo effect is achieved by generalizing the assessment of other attributes (Schultz & Shultz, 2010). More specifically, judgments based on initial impressions of the first obtainable information significantly influence judgments on the information presented later (Tetlock, 1983).

3. The Effect of Auditor Experience on Audit Judgment

This study shows that the experience of auditors significantly affects audit judgment. Based on the theory stated previously, one of the keys to the success of auditors in conducting audits is to rely on an expert auditor, which includes two elements, knowledge and experience (Nugraha, 2013). Kusumastuti (2008) in Aulia (2013) states that experience is the whole journey that a person learns from the events experienced in his life. Auditor work experience can be interpreted as a learning process obtained by an auditor through the events, he experienced in auditing assignments. Work Experience according to SPAP (2001), in the first general standard PSA no 4, namely in carrying out an audit to arrive at a statement of opinion, the auditor

must always act as an expert in the field of accounting and auditing. The acquisition of these skills began with his formal education, which was expanded through subsequent experiences in auditing practice. Auditor work experience is the experience the auditor has in carrying out audits in terms of the length of work as an auditor and the number of examinations that have been carried out. Therefore, work experience can influence the final decision of an auditor in conducting the audit process. The more experience he has, of course, has an impact and affects audit judgment.

CONCLUSION

The results of this study provide several conclusions that can be drawn based on the discussion of the problems that have been carried out. The following are the conclusions that the author has summarized in this study:

1. Framing has no significant effect on Audit Judgment at Auditors Public Accountant Office (KAP) In Medan City.
2. Halo Effect has no significant effect on Audit Judgment at Auditors Public Accountant Office (KAP) In Medan City.
3. Audit experience has a positive and significant effect on Audit Judgment at Auditors Public Accountant Office (KAP) In Medan City.
4. Framing, Halo Effect, and Audit Experience affect Audit Judgment at Auditors Public Accountant Office (KAP) In Medan City.

SUGGESTION

Based on the results of the analysis, discussion, and conclusions. As for the implications of the researchers that have been carried out, which are stated in the form of suggestions given through the results of the study in order to get better results, the researcher gives the following suggestions:

1. For Auditors

To formulate an appropriate Audit

Judgment, the auditor should carefully examine any information from other parties related to the handled audit assignment. Auditors should always attend education and training in the field of auditing in order to add knowledge and insight into the field of auditing so that they can carry out audit assignments better. As well as increasing scepticism and prudence in receiving information used in decision making (Audit Judgment).

2. For academics

It is hoped that academics can serve as a reference for further research with more in-depth and detailed studies. In addition, it is hoped that the campus will add more references in the form of research journals in behavioural accounting.

3. For future research

Research and research are still minimal. It is necessary to add other variables in auditor decision-making, such as commitment escalation, fixation, and culture. Moreover, it can change the research method from quantitative to qualitative experimental.

5. For Other Parties

This research is expected to use standard operating procedures and auditor supervision policies.

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