

## CONSEQUENCES OF AUDIT JUDGMENT WITH AUDIT FEE

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**Abstract** – This research aims to obtain empirical evidences on the effect of Competence, Task Complexity, and Work Experience on Audit Judgment with Audit Fee as a Moderating Variable. This is a quantitative research conducted by distributing questionnaires and sending emails to some registered public accounting firms to be filled by auditors in April 2023. There are 43 Public Accounting Firms (KAP) located in 8 provinces in Indonesia were obtained who were willing to provide answers. 162 auditors of 43 Public Accounting Firm filled the questionnaires. The researcher used PLS SEM version 3.0. The results of this study found that competence has a positive and significant effect on audit judgment, and task complexity has a positive but not significant effect on audit judgment. Then, work experience has a positive and significant effect on audit judgment. As for other findings, audit fees weaken the relationship between competence and audit judgment, and audit fees strengthen the relationship between task complexity and audit judgment, as well as audit fees strengthen the relationship between work experience and audit judgment. This research focuses on the factors that influence audit judgment. This study adds audit fee as a moderation variable and to the author's knowledge, the author believes that this research presents the latest evidence of audit fee as a moderation variable and focuses on auditors working in the registered Public Accounting Firms.

**Keywords:** Competence, Task Complexity, Work Experience, Audit Judgment, Audit Fee

### I. INTRODUCTION

The rise of various types of businesses is a sign of increasing corporate competitiveness in line with the current rapid global economy. For a business to compete with other businesses, showing great profits is not enough; however, the integrity of financial reporting is far more important (Azizah et al., 2019). Financial reports are mandatory for a company (Puspawardani & Pesudo, 2022). The company strives for financial audit reports to be prepared by an impartial third party, in this case a public accountant. This cannot be separated from the increasing number of parties who need reliable audited financial reports. In order to know that the financial accounting of a company is presented honestly and can be accounted for, the help of a public accountant who works at a Public Accounting Firm (KAP) is needed (William & Anton, 2019).

The company's financial statements must be audited by an external audit agency that can ensure the accuracy of all the data it produces. Judgment is needed to select information that can be handled successfully and efficiently going forward. Whether or not the auditor's

Judgment is appropriate will determine the quality of the audit results (hopefully, 2020)

Auditors are required to be able to make appropriate audit judgments because at each stage of the audit they will be used as material for consideration in determining an opinion. Accurate audit judgment can influence the formation of the right opinion so as to produce a reliable audit report. If the audit judgment that has been made is incorrect, it will have an impact on unreliable audit reports and can be detrimental to parties with an interest in the report (Harahap & Pratama, 2020).

The making of audit judgment is influenced by many factors, including competence. Competence of auditors in the practice of public accounting includes both technical ability and the ability to supervise and evaluate the quality of their work. The more experienced the auditor is in his field, the auditor is considered to have more knowledge in identifying evidence or information to support his audit assignment, including in making his audit judgment (Harahap & Primary, 2020).

However, when working on examining the company's financial statements, there are also difficulties faced by the auditor, namely the task complexity possessed by the external auditor can hinder his main work (Joseph, 2017). Even tasks that are unstructured, difficult and complicated will give rise to errors that can occur so that the auditor feels under pressure which affects him in producing an inappropriate audit judgment (Sulistiyawati et al., 2019).

Apart from Competence, and Task Complexity. Work experience can also influence the auditor in making audit judgments (Sumanto & Rosdiana, 2019). More experience can affect the auditor's ability to make audit judgments, because he is able to predict and detect fraud that occurs in the financial reporting of a company he audits, so that the auditor can take an appropriate audit judgment (Sumanto & Rosdiana, 2019).

Auditors who receive large audit fees may feel dependent on clients and are afraid of losing customers, thereby interfering with auditor independence. On the other hand, a small audit

fee can result in limited time or costs in carrying out an audit procedure and cause the auditor's information to be limited, thus affecting the auditor's judgment (Nurcaliana & Pangaribuan, 2022).

Cases of failed audits have a very detrimental impact in the future. To prevent audit failure cases from occurring, auditors are required to act professionally. The attitude of professionalism has become a critical issue for the accounting profession because it can describe the performance of the accountant (Kurniawan, 2017). Competence possessed by the auditor can be reflected by the accuracy of the auditor in making judgments in the audit assignment (Sukmawati & Faisal, 2016).

### **Competence Against Audit judgment**

*Competence* the auditor is one of the factors that can be the background of an auditor in carrying out his judgment audit, because in the Auditor Competence standard there are aspects of the knowledge, expertise, and personal attitude of the auditor himself. Competence aspects of the auditor can be obtained apart from formal education and can also be obtained through the experience of the auditor. The more often you attend training, seminars and the more certificates you have, it is expected that the auditor will be more able to carry out their duties. Competence audit has a positive influence on the auditor's Judgment because a competent auditor is an auditor who has the ability, knowledge and skills to make a Judgment to make a decision regarding the results of the audit (Harahap & Primary, 2020; Yusuf, 2017). This statement is supported by research conducted by (Astuti et al., 2018; Azizah et al., 2019; Dilla, 2021; Harahap & Pratama, 2020; Nurcaliana & Pangaribuan, 2022; William & Anton, 2019) which states that Competence has a positive and significant effect on audit judgment. It can be concluded that the better the Competence the auditor has, the better the resulting audit judgment will be. There for it can be understood that an auditor must have high competence so as to be able to produce a good audit judgment. An auditor who has good knowledge and experience will more easily understand the client's audit

environment which will affect his audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H1: Competence has a positive effect on audit judgment.

### **Task Complexity Against Audit Judgment**

*Task Complexity* can be interpreted as the level of difficulty and variety of work, especially in the form of pressure on the mental and psychological of the person doing the work. Basically, a high Task Complexity will affect an auditor in producing a Judgment, the more complex the task he faces, the resulting Judgment will tend to be less good and not quite right, because an auditor or other professional workers will definitely have difficulty producing something good and optimal when faced with a task with a high level of complexity.(Hesdyana Tibe & Dewi, 2020; William & Anton, 2019). Based on research (Priyoga, 2019; Tangke et al., 2020) states that complexity has a positive effect on audit judgment. As for research (Hesdyana Tibe & Dewi, 2020; Komalasari, 2019; Sulistyawati et al., 2019) states that Task Complexity affects audit judgment. Meanwhile, research conducted by (Prasetya Muttiwijaya & Ariyanto, 2019; Tumurang et al., 2019; Yusuf, 2017) states that Task Complexity has a negative effect on audit judgment. And research done (Septiaji & Hasyim, 2021) states that Task Complexity has no effect on audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H2: Task Complexity has a negative effect on audit judgment.

### **Work Experience Against Audit Judgment**

*Work Experience* is the process of forming knowledge or skills about how to do a job due to the involvement of an auditor in examining financial statements both in terms of the length of time, as well as the number of assignments that have been carried out. The more experienced an auditor is, the auditor is considered to have more knowledge in

identifying relevant and irrelevant evidence or information to support his audit assignment, including in making his audit judgment. (Hesdyana Tibe & Dewi, 2020; Tampubolon, 2019). Based on research conducted by (Abdillah et al., 2020; Priyoga, 2019; Puspawardani & Pesudo, 2022; Tangke et al., 2020) states that Work Experience has a positive effect on audit judgment. As for research (Hesdyana Tibe & Dewi, 2020; Sumanto & Rosdiana, 2019) states that Work Experience has an effect on audit judgment. While research (Tampubolon, 2019) states that Work Experience has a negative effect on audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H3: Work Experience has a positive effect on audit judgment.

### **Audit Fee moderates Competence Against Audit Judgments**

*Audit judgments* has an important role in the formation of an audit opinion or audit judgment. Making audit judgments requires expertise that is obtained through long learning whose basic auditing knowledge is obtained through learning on campus (Raiyani & Saputra, 2014). (Siahaan & Simanjuntak, 2019) states that the audit must be carried out by one or more persons who have sufficient expertise and technical training as auditors. Competence possessed by the auditor will affect the tasks to be completed. an auditor must have high Competence so as to be able to produce the right audit judgment. An auditor who has good knowledge and experience will more easily understand the client's audit environment which will affect his audit judgment (Joseph, 2017). Some argue that the size of the audit provided by the client will affect the quality of an auditor's judgment on his client. The amount of the fee given to the auditor depends on the complexity of the services/tasks provided, the level of assignment risk received, the level of expertise required to perform the services, and other professional considerations. (Safi'i & Jayanto, 2015). This statement is supported by research conducted by (Muslim et al., 2018; Raiyani & Saputra, 2014; Sulistyawati et al., 2019; Yusuf,

2017) which states that Competence has a positive effect on audit judgment. And research (Safi'i & Jayanto, 2015) which states that Fee's audit has a positive effect on audit judgment. It can be concluded that audit Fee strengthens the relationship between competence and audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H4: Audit fee strengthens the influence of Competence on audit judgment

#### **Audit Fee moderates Task Complexity on Audit Judgment**

Audit judgment is a judgment that influences audit documentation and opinion decisions made by the auditor. Audit judgment is attached to every stage in the process of auditing financial statements, starting from acceptance of the audit engagement, audit planning, implementation of audit testing and audit reporting. (Sulistiyawati et al., 2019). (Faradish & Fachriyah, 1959) explained that task complexity is often faced by auditors, where the tasks are very large, difficult, and limited capabilities can be a factor in making audit judgments which will later have an impact on the resulting audit quality. According to (Muslim et al., 2018) The amount of the audit fee that will be received by the auditor is one of the aspects that is the responsibility of the auditor and will put the auditor in a dilemma position. The amount of the fee that must be issued by the client without causing the auditor's opinion to diverge (Safi'i & Jayanto, 2015). This statement is supported by research (Komalasari, 2019; Sulistiyawati et al., 2019; Tumurang et al., 2019) which states that Task Complexity has a negative effect on audit judgment, which means that the presence of high task complexity can undermine the judgment made by the auditor. And research (Nurcaliana & Pangaribuan, 2022) stated that Fee's audit had a positive effect on audit judgment. It can be concluded that the audit fee weakens the relationship between Task Complexity and audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H5: Audit Fee weakens the effect of Task Complexity on audit judgment.

#### **Audit Fee moderates Work Experience on Audit Judgment**

*Audit judgments* as a policy in determining the auditor's opinion regarding audit results which refers to the formation of an idea, opinion or estimate about an object, status, event or other type of event (Puspawardani & Pesudo, 2022). An auditor is expected to have good experience in his field, the more experienced an auditor is, the auditor is considered to have more knowledge in identifying relevant and irrelevant evidence or information to support his audit assignment, including in making an audit (Hesdyana Tibe & Dewi, 2020). Auditors who have completed their audit work will receive a fee in accordance with the services provided to the client. Some argue that the size of the audit provided by the client will affect the quality of an auditor's judgment on his client (Safi'i & Jayanto, 2015). The correlation between the audit fee and work experience with audit judgment can be seen from the higher work experience coupled with a high audit fee which can also increase the audit judgment of an auditor. This statement is supported by research (Abdillah et al., 2020; Hesdyana Tibe & Dewi, 2020; Puspawardani & Pesudo, 2022; Sanger et al., 2013) which states that Work Experience has a positive effect on audit judgment. And research (Astuti et al., n.d.) states that the audit fee has a positive effect on audit judgment. It can be concluded that the audit Fee strengthens the relationship between Work Experience and audit judgment. Based on theoretical studies and also previous research. So the researcher took the hypothesis that:

H6: Audit fees strengthen the effect of work experience on audit judgment

## **II. METHODS**

The research paradigm used in this study is positivism as a method that is systematically



structured by using deductive logic from one's behavior in order to find conjectures and predict patterns of human activity and cause-and-effect relationships. The type of data used in this study is quantitative data in the form of values or scores for the answers given by respondents to the statements contained in the questionnaire using a scale of 1 to 4 (Azizah et al., 2019), so that relative events and relationships between research variables are found which will then be processed using a quantitative approach (Joseph, 2017). For the unit of analysis using individuals with minimal involvement of researchers. The sampling design in this study is non-probability sampling. For the research background, the researcher did not have intervention in the study (non-contrived setting). For the implementation time using one (cross-section) by using data analysis, namely hypothesis testing.

The audit judgment variable is measured by 3 dimensions (Sumarno, 2010), namely the level of materiality, level of audit risk, and going concern. Competence Variables are measured in 2 dimensions (Sukmawati & Faisal, 2016) namely experience and knowledge. The Task Complexity has 2 dimensions, namely the level of task difficulty and task structure. The Audit Fee has 4 dimensional indicators, namely audit risk, service complexity, level of expertise and fee structure proposed by (Saira, 2018). In distributing the questionnaire, the researcher sent an email to the public accounting firm to be filled out by auditors working in a total of 477 public accounting firms (KAP). From the distribution of the questionnaires, it was found that 43 Public Accounting Firms (KAP) provided answers with a total of 162 auditors.

**Table 1.** Demographics

No	Description	frequency	%
1	Gender:		
	Male	82	51%
	Female	80	49%

2	Age:		
	18 – 21 Years	5	3%
	22 – 25 Years	53	33%
	26-29 Years	48	30%
	30-33 Years	24	15%
	34 – 37 Years	13	8%
	38 – 41 Years	7	4%
	42 – 45 Years	4	2%
3	46 – 49 Years	3	2%
	>50 Years	5	3%
	Education Level:		
	Senior High School	3	2%
	Diploma III	8	5%
	Bachelor Degree	124	76%
	Masters	26	16%
Doctor	1	1%	

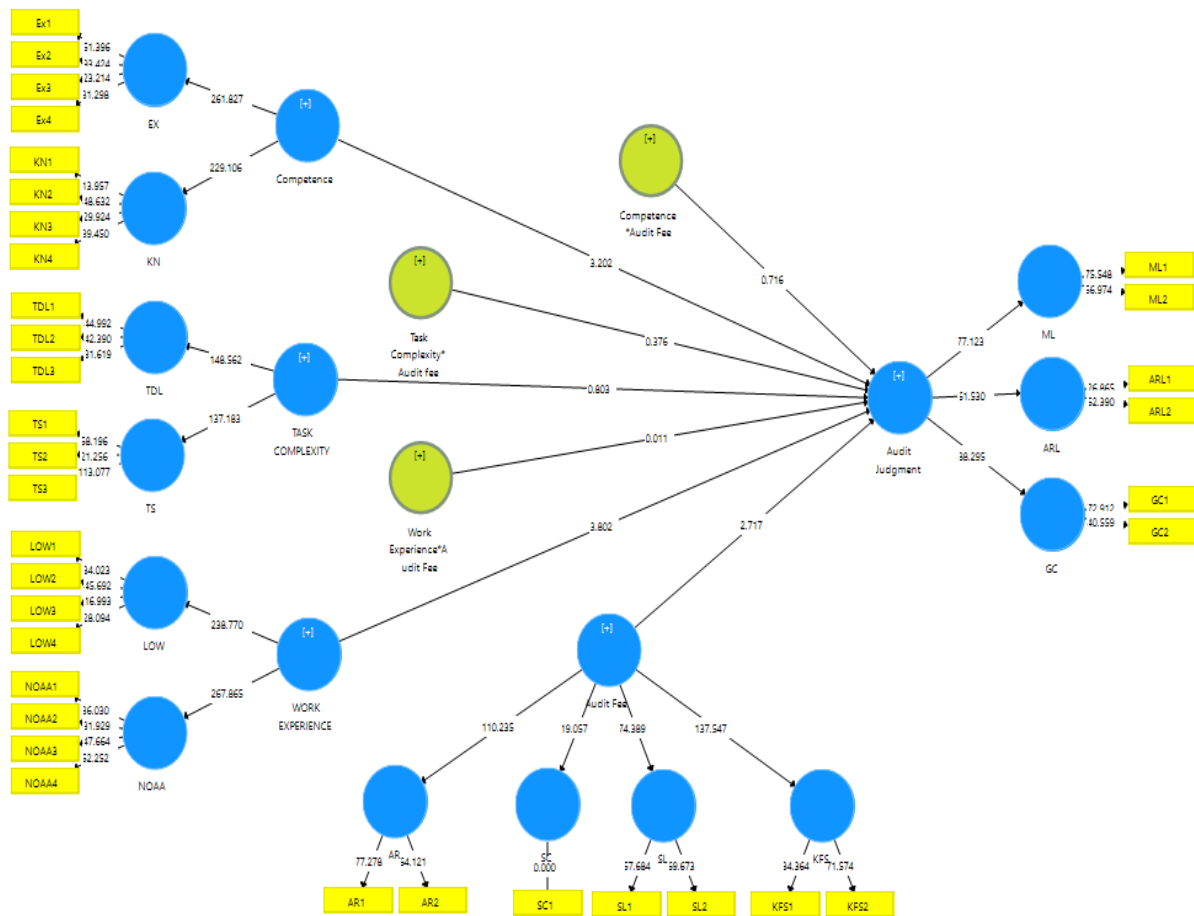
### III. RESULTS AND DISCUSSION

Variable models in PLS are evaluated using R2 for the dependent construct, path coefficient values or t-values for each path to test the significance of between constructs in the variable model (Abdillah & Jogiyanto, 2015:197). The use of R-square for the dependent construct, Stone-Geisser Q-Square test for predictive relevance and t test and the significance of the variable path parameter coefficients. In this study, the tests carried out were inner model testing. Inner model testing has an evaluation carried out, namely, Q-square and path variables, using the help of SmartPLS software.

Q-Square is as follows:

$$\begin{aligned}
 \text{Q-Square} &= 1 - (1 - R^2) \\
 &= 1 - (1 - 0.979) \\
 &= 1 - 0.021 \\
 &= 0.979
 \end{aligned}$$

Based on the results of these calculations, a Q-square result of 0.979 or 97.9% is obtained, so that it can be stated that the diversity of the data in this study is 97.9%, while the remaining 2.1% is explained by other variables outside this study.



Gambar 1. Inner Model

Tabel 2. Path Coefficient (t-statistik)

	Original Sample (O)	T Statistics ( O/STDEV)	P Values
COM -> AJ	0,254	3,202	0,001
TC -> AJ	-0,119	0,803	0,422
WE -> AJ	0,625	3,802	0,000
COM*AF -> AJ	-0,065	0,716	0,474
TC*AF -> AJ	0,060	0,376	0,707
WE*FE -> AJ	0,002	0,011	0,991

Keterangan: AF: Audit Fee; AJ: Audit judgment; COM: Competence; COM\*AF: Competence\*Audit Fee; TC: Task Complexity; TC\*AF: Task Complexity \* Audit Fee; WE: Work Experience; WE\*AF: Work Experience\*Audit Fee

The results of the outer and inner model tests using smartPLS have the aim of testing and analyzing the relationship between variables, testing the role of the moderating variable, namely the audit fee. Competence has a significant positive effect on audit judgment. Likewise, the task complexity variable has a significant negative effect on audit judgment. Meanwhile, if we look at the role of the audit fee as moderation, there are results, namely the audit fee cannot moderate the effect of competence on audit judgment and the audit fee cannot moderate the effect of task complexity on audit judgment and the audit fee cannot moderate the effect of work experience on audit judgment. The results of testing the inner model or structural model in this study show that almost all hypotheses are supported except for the fourth hypothesis.

### **Competence has a positive and significant effect on Audit Judgment**

This study shows that competence has an important role in audit judgment. This is in line with research (Dilla, 2021; Harahap & Pratama, 2020; Nurcaliana & Pangaribuan, 2022; Yusuf, 2017). This research becomes a very interesting topic to discuss. The higher the competence of an auditor, the better the resulting audit judgment will be. It can also be argued that auditors working in Public Accounting Firms who have a good level of competence will more easily produce good audit judgments. If the audit judgment you want to produce is good, then the auditor must have good competence. Because competency indicators consist of training, experience, knowledge. Auditors have good competence and in accordance with their duties and work will be able to work well, master every aspect of their work, and be responsible in their duties and obligations.

The results of this study also found that not all Public Accounting Firms (KAP) provide training for auditors who work at the public accounting firm concerned, but it is hoped that the Public Accounting Firm (KAP) can assist and support auditors in participating in training and education organized by professional organizations. so that competence is better and will have an impact on the audit judgment that will be produced.

### **Task Complexity has a negative and insignificant effect on Audit Judgment**

This study shows that task complexity has an important role in audit judgment. This is in line with research (Prasetya Muttiwijaya & Ariyanto, 2019; Yusuf, 2017). This research becomes a very interesting topic to discuss. The higher the complexity of the task of an auditor, the resulting audit judgment will decrease. It can also be argued that the auditors working in the Public Accounting Firm have a high level of task complexity, so that with high complexity it will be difficult to produce good judgment or audit judgment. If the audit judgment you want to produce is good, then the auditor should have low task complexity.

The Public Accounting Firm can assign tasks that do not exceed the capacity of the auditors and consider the level of difficulty of the assignments in order to produce a good audit judgment. Although the results of this study state that an increase in task complexity causes a lower audit judgment, it has no significant effect.

### **Work Experience has a significant positive effect on Audit Judgment**

This study shows that work experience has an important role in audit judgment. This is in line with research (Abdillah et al., 2020; Priyoga, 2019; Puspawardani & Pesudo, 2022; Tangke et al., 2020). This research becomes a very interesting topic to discuss. The higher the experience an auditor has, the better the resulting audit judgment will be. It can be argued that auditors working in Public Accounting Firms registered with the Ministry of Finance have good work experience, so it will be easier for them to produce good audit judgments. If the audit judgment you want to produce is good, then the auditor should have good work experience. Because the auditor's work experience indicators consist of length of service and mastery of his work.

The results of the study found that the auditor can complete his work assignments well because as an auditor, he has a responsibility to ensure that the audited financial statements are reliable, transparent, and in accordance with applicable standards and requirements. Auditors have a significant role in maintaining the integrity of financial markets and ensuring the confidence of investors, creditors and other stakeholders in an entity's financial information

As an auditor, it is expected to have mastery over his work. Good mastery of the job as an auditor involves a combination of in-depth knowledge, technical skills, professional ethics and communication skills. The use of experience is based on the assumption that repetitive tasks provide opportunities for learning to do one's best. Experience is the overall lesson learned by a person from the events experienced in his life's journey. if the auditor's experience increases, the audit

judgment will increase. A wealth of experience in the field of auditing can assist auditors in completing tasks that tend to have the same pattern.

#### **Audit Fee weakens Competence relationship to Audit Judgment**

The high cost of the audit generally can increase the competence and judgment of the auditor in conducting the audit. But in fact, the results of this study state that audit fees weaken the influence of competence on audit judgment, meaning that a high audit fee in a public accounting firm will reduce the competence and audit judgment of an auditor.

Decreased audit judgment and competence due to strict audit fees. Where the audit judgment is the workload faced by the auditor becomes high. A strict audit fee will create heavy pressure for the auditor in carrying out the audit procedure so that it will have an impact on the resulting auditor judgment.

#### **The Audit Fee strengthens the relationship between Task Complexity and Audit Judgment**

Basically, the higher the complexity of the task, the more difficult it is for the auditor to produce a good audit judgment, because if the auditor has tasks that exceed his capacity, it tends to be difficult to focus on his work and it is difficult to produce a good audit judgment. Facing task complexity, the auditor needs to take steps the right way, such as increasing their knowledge and skills in relevant fields, using sophisticated technology and audit tools, managing time wisely, and working with teams to overcome challenges and ensure good quality audit judgment.

The higher the complexity of the task given, the public accounting firm will receive a larger audit fee from the client, this encourages the auditors to be responsible in completing their duties so as to produce a better audit judgment.

#### **Audit Fees strengthening the relationship between Work Experience and Audit Judgment**

Extensive work experience is usually associated with increased skills and knowledge required in carrying out audit tasks. The more experienced an auditor is, the more likely it is to make accurate and appropriate audit judgments. Auditors who have deep experience and understanding in a particular industry or audit area have a greater ability to analyze information, identify risks, and make accurate audit judgments. Extensive experience can also assist the auditor in dealing with complex or unusual situations in audit work. As an experienced auditor, of course the audit fee offer received will be even greater.

Auditors who have extensive work experience can utilize these resources more effectively to produce better audit judgments. On the other hand, if resources are limited due to low levels of audit fees, auditors may face obstacles in applying their work experience optimally, which can make audit judgments.

## **IV. CONCLUSION**

Based on the test results and research discussion, the following conclusions are obtained: 1. Competence has a positive and statistically significant effect on audit judgment. 2. Task Complexity has a negative and statistically insignificant effect on audit judgment. 3. Work Experience has a positive and statistically significant effect on audit judgment. 4. Audit fees cannot moderate the effect of competence on audit judgment. 5. Audit fees cannot moderate the effect of task complexity on audit judgment. 6. Audit fees can moderate the effect of work experience on audit judgment.



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APPENDIX

Table . Validity and reliability measurement results

	Factor Loading	AVE
Competence		0.733
Experience Dimension		
I received training to become a professional auditor while working at KAP	0.904	
The auditor's experience influences his professional judgment in evaluating the fair presentation of financial statements.	0.918	
Audit assignment experience affects the accuracy in analyzing a case	0.815	
Auditors who have audited more, have better audit judgment.	0.844	
Knowledge Dimension		
An understanding of procedures, standards and regulations is necessary for successful work in a Public Accounting Firm.	0.733	
The academic education that the auditor has undergone influences his audit judgment.	0.894	
An auditor must read books about his profession as an auditor.	0.844	
Auditors are experts, able and understand the application of accounting principles.	0.882	
Task Complexity		0.743
Dimensions of the Difficulty Level of the Task (Task Difficulty Level)		
In carrying out the task, I clearly know the task to be done.	0.881	
A number of tasks related to all existing business functions are very clear	0.856	
I know clearly that all tasks assigned to me can be completed.	0.824	
Task Structure Dimensions		
It was very clear to me how to do each type of task that I had to do so far.	0.873	
Supervision and review (in the form of corrections) from superiors really helped clarify my assignment	0.849	
I can always tell clearly that I have to do a special assignment	0.886	
Work Experience		0.737
<b>Dimensions of Length of Time / Years of Service (length of work)</b>		
With the work experience that I have, it can help me in doing the work that I am currently doing	0.873	
The longer someone works will increase one's work experience	0.865	
The work experience that I have helps me complete tasks effectively and efficiently	0.782	
My work experience can be used to take into account in making decisions	0.853	
<b>Dimensions of Mastery of Work and Equipment</b>		
I have good and comprehensive mastery of work	0.881	
The results of my work always satisfy superiors and colleagues	0.837	
I lack mastery of the work and equipment provided by the company because I don't have work experience	0.894	
I often cannot complete work assignments properly	0.878	
Audit Judgment		0.715
Materiality Level Dimension		
In giving judgment on the results of the audit the auditor must consider materiality at the financial statement level	0.880	
In planning the judgment on the results of the audit the auditor must consider materiality at the account balance level	0.847	



Dimensions of Audit Risk Level	0.784	
In planning the judgment on the results of the audit, the auditor must consider the inherent risk associated with the account balance.		
In giving judgment, the auditor is required to determine control risk in a particular account balance	0.851	
The Going Concern Dimension		
In giving audit judgment, the auditor must consider the viability of a company.	0.902	
Giving a Judgment audit is based on management's ability to assess a financial report	0.804	
Audit Fees		0.740
Dimensions of Audit Risk		
I will accept clients who provide higher fees if the audit risk received is high	0.915	
The audit fee that I receive is adjusted to the size of the audit risk of the client company	0.872	
Service Complexity		
AF3	0.790	
Expertise Level		
As long as I work, the higher the level of expertise will make me receive a higher fee	0.848	
During my work, the level of expertise in auditing client reports affects the fees I receive	0.884	
Cost Structure		
Usually the Audit Fee received is adjusted to the fee structure in my office	0.792	
My office does not set a limit on the amount of audit fees that can be accepted	0.911	

Cross Loading Table

	Competence	Task Complexity	Work Experience	Audit Judgments	Audit Fees	Competence* Audit Fees	Task Complexity *Audit fees	Work Experience*Audit Fee
ex1	0.904	0.821	0.791	0.798	0.803	-0.400	-0.360	-0.347
Ex2	0.918	0.864	0.846	0.847	0.814	-0.425	-0.399	-0.393
ex3	0.815	0.848	0.862	0.877	0.859	-0.397	-0.411	-0.410
Ex4	0.844	0.809	0.797	0.847	0.857	-0.321	-0.312	-0.310
KN1	0.733	0.677	0.671	0.738	0.729	-0.294	-0.295	-0.270
KN2	0.894	0.817	0.808	0.838	0.849	-0.435	-0.369	-0.334
KN3	0.844	0.831	0.842	0.879	0.883	-0.367	-0.381	-0.365
KN4	0.882	0.756	0.727	0.787	0.788	-0.407	-0.316	-0.292
Competence *Audit Fee	-0.447	-0.438	-0.416	-0.432	-0.426	1,000	0.956	0.936
TDL1	0.813	0.881	0.872	0.869	0.908	-0.385	-0.417	-0.394
TDL2	0.804	0.856	0.835	0.843	0.829	-0.339	-0.374	-0.375
TDL3	0.733	0.824	0.796	0.795	0.748	-0.316	-0.395	-0.390
TS1	0.857	0.873	0.855	0.815	0.780	-0.391	-0.422	-0.415
TS2	0.751	0.849	0.835	0.824	0.804	-0.398	-0.432	-0.449
TS3	0.895	0.886	0.876	0.850	0.820	-0.432	-0.421	-0.416
Task Complexity * Audit Fee	-0.416	-0.476	-0.468	-0.441	-0.413	0.956	1,000	0.986
LOW1	0.773	0.851	0.873	0.861	0.817	-0.393	-0.448	-0.444
LOW2	0.769	0.859	0.865	0.848	0.812	-0.308	-0.383	-0.395
LOW3	0.716	0.774	0.782	0.791	0.732	-0.328	-0.385	-0.370
LOW4	0.797	0.804	0.853	0.804	0.737	-0.319	-0.358	-0.366
NOAA1	0.808	0.842	0.881	0.871	0.859	-0.358	-0.399	-0.387
NOAA2	0.814	0.832	0.837	0.786	0.742	-0.348	-0.393	-0.401
NOAA3	0.795	0.881	0.894	0.862	0.872	-0.361	-0.418	-0.428
NOAA4	0.896	0.889	0.878	0.853	0.814	-0.438	-0.428	-0.422
Work Experience * Audit Fee	-0.398	-0.472	-0.468	-0.430	-0.388	0.936	0.986	1,000
ML1	0.793	0.868	0.886	0.880	0.844	-0.385	-0.439	-0.440
ML2	0.769	0.835	0.827	0.847	0.817	-0.320	-0.368	-0.366
ARL1	0.709	0.748	0.748	0.784	0.730	-0.298	-0.333	-0.308
ARL2	0.889	0.823	0.847	0.851	0.799	-0.386	-0.373	-0.388
GC1	0.841	0.856	0.873	0.902	0.899	-0.383	-0.392	-0.375
GC2	0.895	0.766	0.744	0.804	0.800	-0.415	-0.324	-0.297
AR1	0.833	0.874	0.869	0.877	0.915	-0.389	-0.400	-0.386
AR2	0.850	0.842	0.809	0.861	0.872	-0.344	-0.343	-0.318
SC1	0.744	0.769	0.749	0.780	0.790	-0.344	-0.347	-0.335
SL1	0.876	0.797	0.789	0.818	0.848	-0.403	-0.345	-0.311
SL2	0.812	0.790	0.802	0.841	0.884	-0.326	-0.338	-0.322
KFS1	0.875	0.752	0.717	0.773	0.792	-0.388	-0.305	-0.277
KFS2	0.808	0.867	0.860	0.857	0.911	-0.377	-0.402	-0.379