THE EFFECT OF FRAMING AND AUDITOR INDEPENDENCE ON THE AUDIT JUDGMENT
(Case Study on Auditors in Public Accountant Firm of Yogyakarta)

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements
to obtain the degree of *Sarjana Ekonomi* in Faculty of Economics
Yogyakarta State University

By:
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ACCOUNTING STUDY PROGRAM
ACCOUNTING EDUCATION DEPARTEMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY

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Had been approved and validated on May 31st, 2018
To be defended in the front of Board of Examines
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(Case Study on Auditors in Public Accountant Firm of Yogyakarta)

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Had been defended in front of Board of Examiners on June, 28th 2018 and had been successfully passed

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Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, tehre is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, May, 31st 2018
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MOTTO

“Don’t stop when you are tired, stop when you are done.”

“Everything in life happens according to our time, our clock. Don’t let people rush you with their time. Be patient.”

“Do it now! Because later can be never.”

DEDICATION

Bismillahirahmanirahim. I will dedicate this undergraduate thesis to :

1. My beloved parents, Mr. Jawadin and Mrs. Rumiyanah, who always give me a lot of motivation and prayer no matter what.
2. My beloved brother, Agus Ahmad Hanafy, who always give me spirit and cheerfulness.

PENGARUH FRAMING DAN INDEPENDENSI AUDITOR TERHADAP AUDIT JUDGMENT
(Studi Kasus pada Auditor yang Bekerja di KAP Wilayah Yogyakarta)

Oleh:

Sani Yuliyana

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui (1) pengaruh Framing terhadap Audit Judgment, (2) pengaruh Independensi Auditor terhadap Audit Judgment, dan (3) pengaruh Framing dan Independensi Auditor secara bersama-sama terhadap Audit Judgment.

Penelitian ini termasuk penelitian kausal komparatif. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di KAP Wilayah DIY. Penelitian ini bersifat populatif dimana semua anggota populasi digunakan sebagai sampel. Teknik pengumpulan data menggunakan kuesioner. Uji prasyarat analisis meliputi uji normalitas, uji linieritas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data menggunakan analisis regresi linier sederhana dan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa (1) Framing berpengaruh terhadap Audit Judgment, (2) Independensi Auditor tidak berpengaruh terhadap Audit Judgment, (3) Framing dan Independensi Auditor secara simultan berpengaruh terhadap Audit Judgment.

***Kata Kunci** : Framing, Independensi Auditor, Audit Judgment*

THE EFFECT OF FRAMING AND AUDITOR INDEPENDENCE ON THE AUDIT JUDGMENT
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ABSTRACT

This study aims to analyze (1) the effect of Framing on the Audit Judgment, (2) the effect of Auditor Independence on the Audit Judgment, and (3) the effect of Framing and Auditor Independence simultaneously on the Audit Judgment.

This study includes comparative causal research. The population in this study are all auditors working in Public Accountant Firm of Yogyakarta. This research is populative in which all members of the population are used as a sample. Data collection techniques using questionnaires. The prerequisite analysis test includes normality test, linearity test, multicolinearity test, and heteroscedasticity test. Data analysis techniques used simple linear regression analysis and multiple linear regression analysis.

The results of this research indicates that (1) Framing affect the Audit Judgment, (2) Auditor Independence do not affectthe Audit Judgment, (3) Framing and Auditor Independence simultaneously affect the Audit Judgment.

Keywords : Framing, Auditor Independence, Audit Judgment

FOREWORD

First of all, I would like to thank Allah SWT for the all blesses, mercy, and guidance, this Undergraduate Thesis entitled "The Effect of Framing and Auditor Independence on The Audit Judgment (Case study on The Auditor in Public Accountant Firm of Yogyakarta)" can be finished. I would to thank all people below who have given me support, helps and guidance so this undergraduate thesis can be finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Rr. Indah Mustikawati, S.E., M.Si., Ak., CA., Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University.
4. Dr. Denies Priantinah, S.E., M.Si., Ak., CA., Head of Accounting Study Program, Faculty of Economics, Yogyakarta State University.
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Finally, the author say thank you so much and hopefully this undergraduate thesis will be useful for many parties.

Yogyakarta, May, 31st 2018
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CHAPTER I

INTRODUCTION

A. Problem Background

Globalization is now forcing companies to compete in order to survive in business. Firms that are able to survive are companies that successfully build excellence and have good performance. Company performance can be seen from the company's financial report. Financial report in addition to measuring performance and health of a company, are also used to attract investors, shareholders, creditors and even the general public so that a financial report should be reliable and accountable.

A company's financial report will be considered reliable and reliable if it has been audited by a competent and independent parties. Such party is a public accountant or external auditor who works under the auspices of Public Accounting Firm. The Audit is a process of collecting and evaluating evidence of information to determine and report the degree of conformity between information and predefined criteria (Elder, 2010). An auditor in carrying out his duties is governed by a professional code of ethics or better known as the Code Ethics of Indonesian Accountants. The existence of the code of ethics aims to assess whether an auditor works in accordance with predetermined standards and ethics.

An auditor should be able to account for the results of audited financial report, as such results may affect the reputation of the audited

company, auditor, and Public Accountant Firm where the auditor works. Opinions issued by the auditor of a financial report into a reference to a company regarding the company's financial statements. According to *Standar Profesional Akuntan Publik (SPAP)*, there is five audit's opinion, as follows: unqualified opinion, modified unqualified opinion, qualified opinion, adverse opinion, and disclaimer.

Before auditor give their opinion, an auditor should carry out the audit phase. Audit phase according to Arens et al (2008) as follows: planning and declaration of audit approach, controls testing and transactions, implementation of analytical procedures and detailed testing of balances, and completion and issuance of audit reports. An audit opinion that states a good financial report is unqualified opinion, whereas an opinion that states a bad financial report is disclaimer.

According to Nadhiroh (2010), auditor must obtain evidence with sufficient quality and quantity. An auditor is required to be professional and independent in carrying out their duties. However, in practice, there are still found cases of auditors who are considered unprofessional and violate the code of ethics.

One of the cases violation of the public accountants code ethics in Indonesia is the case of *Badan Pemeriksa Keuangan (BPK)* some time ago. BPK provides *Wajar Dengan Pengecualian (WDP)* opinion on *Kementrian Pemuda dan Olahraga (Kemenpora)* financial statements in 2010 and 2011. There was a significant budget lapse in Kemenpora in

2010-2011. Results KPK investigation in 2013 concluded there has been a state loss of Rp 471 billion in an integrated sports facilities development project in Hambalang Bogor conducted Kemenpora in the period 2010-2011.

Although there are already standard and quantitative standards in giving opinion to a financial report, but in practice in the field any audit opinion can be manipulated. In 2010, two BPK auditors of West Java Province were sentenced to four years in prison for proven accepting a bribe of Rp 400 million from the mayor of Bekasi with the intention of giving *Wajar Tanpa Pengecualian (WTP)* opinion for *Laporan Keuangan Pemerintah Daerah (LKPD)* Bekasi in 2009. Until now according to Indonesia Corruption Watch (ICW), in the period 2005-2017 there were at least 6 bribery cases involving 23 auditors / officials / staff of BPK. The cases consist of 3 bribery cases to obtain WTP opinion, 1 bribery case to obtain WDP opinion, 1 bribery case to change the findings of BPK, and 1 bribery case to "launch" the BPK audit process.

Audit judgment is very important in the audit. By *Standar Profesi Akuntan Publik (SPAP),* an auditor is required to use his professional judgment in providing an assessment of matters relating to the audit. The more accurate audit judgment generated by the auditor the quality of the audit results will increase (Lopa, 2014). When expressing an opinion on the fairness of the financial statements, an auditor should be able to consider and decide on the extent of the accuracy of the evidence and

information provided by the client (Tielman, 2012). In making an audit judgment an audit must be professional and independent in order that the auditor's judgment is not influenced by others, as the quality of the audit results depends on the audit judgment itself. Audit judgment quality reflects how well an auditor performs.

Factors affecting audit judgment can be technical or nontechnical. One technical factor is the limitation of the scope or time of the audit, while non-technical factors such as aspects of the behavior of individual auditors (Tantra, 2013). Factors used in this study and assessed to affect audit judgment are framing and independence.

According to Haryanto & Subroto (2012) states that framing adopted by a person can influence his decision. Therefore an auditor must be independent so that the information obtained is free from the effect of other parties so that judgment is made unbiased and reliable. Independence is an attitude free from the influence of others (not controlled and independent of others), intellectually honest, and objective (impartial) in considering the facts and expressing opinions (Mulyadi, 2008). The higher level of independence an auditor, better the judgment is generated.

The behavior of individual auditors who are judged to have an effect in making audit judgment attracts a lot of attention from practitioners and accounting academics. The growing concern about this is not matched by the growth of research in behavioral accounting where in many studies it is not the main focus (Yustrianthe, 2012). The existence of

several factors that influence audit judgment attract researchers to conduct research entitled **"The Effect of Framing and Auditor Independence on the Audit Judgment".**

B. Identification Problem

Based on the problem background above, then the idenfication problem in this research is:

1. There are still auditors who are not independent and professional in performing in their duties.
2. In receiving information, the auditor still affected by delivery of the other party, so information obtained causes a bias and can affect the audit judgment.
3. Aspects of the auditors individual behavior may affect the quality of audit judgment.

C. Restriction Problem

Many technical and nontechnical factors that affect an auditor in generating audit judgment, it is necessary to limit the problem to avoid irregularities and can focus the discussion of this research. Factors that are likely to influence auditors in making an audit judgment to serve as research variables are framing and auditor independence. This research was conducted to auditors working in the Public Accounting Firm of Yogyakarta.

D. Problem Formulation

Based on the problem background that have been described, the problem formulation in this research are as follows:

1. How does the effect of Framing on the Audit Judgment?
2. How does the effect of Auditor Independence on the Audit Judgment?
3. How does the effect of Framing and Auditor Independence simultaniously on the Audit Judgment?

E. Research Objectives

Based on the problem formulation, the purpose of this research are as follows:

1. To know the effect of Framing on the Audit Judgment.
2. To know the effect of Auditor Independence on the Audit Judgment.
3. To know the effect of Framing and Auditor Independence on the Audit Judgment.

F. Research Benefits

The results of this study is expected to provide benefits for many parties, as follows:

1. Theoretical Benefits
    a. Can provide knowledge and insight to the author and the readers about the effect of framing and auditor independence on audit judgment.
    b. Can reinforce previous research related to factors affecting audit judgment.

c. Can contribute to the research development in accounting field, especially in auditing field.

d. Can be used as a source reference for further researcher of the same kind to develop research in auditing field.

2. Practical Benefits

a. For Researchers

This research is expected to increase the knowledge and insight of researchers about framing, auditor independence, and audit judgment. Beside that, it can improve skills and logical thinking about problem solving.

b. For Students

This research is expected to provide an explanation of audit judgment to the student as a future auditor candidate in performing audit duties in the working world to provide good audit judgment and can provide audit decisions that can be accounted for.

c. For Further Researcher

The results of the research are expected to be used as a reference for further research about factors that effect of making audit judgments so that it can be refined.

d. For Auditor in Public Accountant Firm of Yogyakarta

This research is expected to provide empirical evidence about the effect of framing and auditor independence on audit

judgment perception to auditors who work in Public Accountant firm of Yogyakarta, so this research can provide input for auditors to be more professional in carrying out their duties.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Audit Judgment

a. Definition of Audit

According to Hayes, Gortemaker & Wallage (2014: 10) an audit is a systematic process of objectively obtaining and evaluating evidence regrading assertions about economic actions and events to ascertain the degree of correspondence between these assertions and established criteria, and communicating the results to interested users.

b. Audit Standard

The audit standards published by *Institut Akuntan Publik Indonesia (IAPI)* in *Standar Profesional Akuntan Publik* (2011) section 150 consist of:

1) Common Standards
   a) Audits should be carried out by one or more who have sufficient technical skills and training as an auditor.
   b) In all matters relating to engagement, independence in the mental attitude must be maintained by the auditor.

c) In the course of the audit and the preparation of its report, the auditor shall use its professional proficiency meticulously.

2) Field Work Standards

a) The work should be planned as well as possible and if the assistant is to be properly supervised.

b) Adequate understanding of the internal controls must be obtained to plan the audit and determine the nature, timing, and scope of the tests to be performed.

c) Sufficient evidence of adequate competency audits shall be obtained through inspection, observation, inquiry, and confirmation as a reasonable basis for expressing an opinion on the audited financial statements.

3) Reporting Standards

a) The audit report should state whether the financial statements have been prepared in accordance with *Standar Akuntansi Keuangan Indonesia*.

b) The auditor's report shall indicate and state if any inconsistencies in the application of accounting principles in the preparation of the current financial statements are compared with the application of the accounting principles in the preceding period.

c) Informative disclosures in the financial statements shall be deemed adequate unless otherwise stated in the auditor's report.

d) The auditor's report shall include a statement of opinion concerning the financial statements as a whole or an assertion that such a declaration cannot be granted then the reasons shall be stated. In the event that the auditor's name is hurt with the financial statements, the auditor's report shall contain clear guidance regarding the nature of the audit work performed, if any and the level of responsibility borne by the auditor.

c. Phases of Audit

According to Hayes, Gortemaker & Wallage (2014: 15), there are four-phase standard audit processes model used. The phases of the audit are:

1) Client Acceptance

An audit firm carries out for both existing clients and new clients. For existing clients, there is not much activity involved in accepting the client for another year's audit. The audit firm is familiar with the company and has a great deal of information of making an acceptable decision.

When prospective clients approach the audit firm with a request to bid on their financial audits, audit firms must

investigate the business background, financial statements, and industry of the client. The firm must also convince the client to accept them.

2) Planning

The audit firm must plan its work to enable it to conduct an effective audit in an efficient and timely manner. Plans should be based on the knowledge of the client's business. The second part of planning process is to determine the riskness of the engagement and set materiality levels. Finally, the auditor prepares an audit plan (programme) which outlines the nature, timing and extent of audit procedures required to gather evidence.

3) Testing and Evidence

The audit should be performed and the report prepared with due professional care by person who have adequate training, experience and competence in auditing. The auditor should be independent of the audit and keep the result of audit confidential, as required by international ethics.

The testing and evidence-gathering phase of the audit requires first testing any controls that the auditor expects to rely upon. Once the control are tested, the auditor must decide on additional, substantive, tests. The understanding of controls is needed to determine what kind of tests (the

nature), when they should be done (timing), and what the number (extent) of the tests should be.

4) Evaluation and Reporting

The auditor should review and assess the conclusions drawn from audit evidence on which he will base his opinion on the financial information. This review and assessment involves forming an overall conclusion as to whether : the financial information has been prepared using acceptable accounting policies and consistently applied, the financial information complies with relevant regulations and statutory requirements, the view presented by the financial information as a whole is consistent with the auditor's knowledge of the business of the entity, and there is adequate disclosure of all material matters relevant to the proper presentation of the financial information.

The audit report should contain a clear written expression of opinion on the financial information. An unqualified opinion indicates the auditor's satisfaction in all material respects with the matters. When a qualified opinion is gived, the audit report should state the reasons in a clear and informative manner.

d. Definition of Audit Judgment

According to Jamilah, dkk (2007), Audit Judgment is the auditor's policy in determining the opinion of the audit result that refers to the formation of an idea, opinion or estimate of an object, event, status, or other type of event. Audit judgment is a thing that is always present and inherent in every stage of auditing.

According to Praditaningrum (2012) judgment is the formation of ideas, opinions, or thoughts about objects, events, circumstances or types of phenomena. Judgment is a prediction of events that occur as well as events in the future. Audit judgment is a personal judgment or an auditor's perspective in response to information affecting the documentation of evidence as well as auditor's decision making on the financial statements of an entity.

Audit judgment is required for the four stages of the audit process performed on the financial statements, namely: acceptance of the engagement, audit planning, audit testing, and audit reporting (Puspitasari, 2011).

Standar Profesional Akuntan Publik (SPAP) in section 341 also states that audit judgment on the ability of business unity in maintaining its survival should be based on the presence or absence of doubts in the auditor itself in the ability of a business

entity in maintaining its survival within a period of one year from the date of the report audited finance.

Based on some of the above exposure, it can be concluded that audit judgment is a process of evaluating and judging the evidence conducted by an auditor before giving an opinion on the company's financial statements.

e. Audit Judgment Indicator

Audit Judgment in this research was measured using the existing indicators in Jamilah et al (2007) research, as follows:

1) Judgment on audit Samples Selection

In conducting auditing assignments, the auditor will take a number of samples to be audited. The sample selection is based on certain criteria so that samples taken by the auditor should not be known by the client in order to avoid forgery of items not included in the audit sample.

2) Judgment on Confirmation Letter

One way to obtain audit evidence is to send a confirmation letter to the parties that have economic relationships with clients. In performing its duties, the auditor will make decisions regarding what anyone needs to be confirmed without client interference.

3) Judgment on Material Misstatement

In examining account balances in the client's financial statements, the auditor should identify in case of misstatement, especially if the misstatement is material. In case of any misstatement, the auditor is required to be able to identify whether the misstatement is a mistake or deliberate, so that further action can be followed appropriately.

2. Framing

a. Definition of Framing

According to Wijanarko & Hastjarjo (2014) mentioned there are several definitions of framing according to experts. The definition among others:

1) Robert N. Entman

According to Entman, framing is the process of selecting from various aspects of reality, so that certain parts of the event are more prominent than the other aspects. Entman mentions that framing is done in four stages: first defining the problem of an event, secondly, predicting the problem or the source of the problem about an event, the third making the moral decisions of an event, and the fourth emphasizing the solution of an event.

2) William A. Gamson

According to Gamson, framing is a way of telling stories or ideas organized in such a way and presenting construction of the meaning of events related to the object of a discourse. Gamson mentioned in framing, the way of view is formed in the package that contains the construction of meaning for events to be reported.

3) Todd Gitlin

According to Gitlin, framing is a strategy how reality or the world is shaped and simplified in such a way as to be displayed on audiences of readers.

4) Zhongdang Pan & Gerald M. Kosieki

According to Pan & Kosieki framing is the process of making a message more prominent, placing more information than others. There are two framing concepts according to Pan & Kosieki, first is concept of psychology where the concept emphasizes on how a person processes information in it and is related to the structure and cognitive processes, and the second is sociological concepts which is the concept is more concerned with how social construction of reality. Framing here is understood as the process how a person clarifies, organizes, and interprets his social experience to understand himself and the reality beyond himself.

b. Framing Indicator

According to Haryanto & Subroto (2012) mentioned that framing that adopted by a person can influence his decision. In this research there are two framing, that is:

1) Positive Framing

Positive framing is defined as profit or savings where an auditor who is conducting his audit work in auditing financial statements of an entity must provide an unfair opinion on audited financial statements with consequences of saving audit time and audit report can be completed on time.

When positive framing conditions, a person will tend to make decisions by avoiding risk. In this, auditor avoids the risk of incurring additional audit costs if the audit report is not completed on time.

2) Negative Framing

Negative framing as a loss or waste where an auditor is conducting his audit work in auditing financial statements of an entity shall provide reasonable opinion on audited financial statements with the consequence of additional audit timing and audit assignment expenses as well as delays in delivery of audit reports shall be borne by the auditor.

In negative framing conditions, a person is likely to take a more risky decision. In this case the auditor will provide an

unqualified opinion on the audited financial statements and bear the risk of late delivery of audit reports and bear additional audit fees.

3. Auditor Independence

Independence is an important factor for the auditor to generate judgment. Independence is an attitude free from the influence of others (not controlled and independent of others), intellectually honest, and objective (impartial) in considering the facts and expressing opinions (Mulyadi, 2008: 26).

The auditor shall be free from any interest to his client to be recognized as an independent person. If there is evidence that the independence of an auditor is reduced, then public confidence will decrease. The existence of professional ethics code of public accountants to keep members of the public accounting profession so as not to lose the perception of independence from the public, code ethics of the public accounting profession set about how should a public accountant be professional to his profession. Agoes (2012: 34) classifies three types of independence:

a. Independent In Appearance

It means that public accountant is a party outside the company which is independent while the internal auditors are employees of companies that are not independent.

b. Independent In Fact

In carrying out its duties to provide professional services, public accountants should be independent by adhering to the professional code ethics, professional standards of public accountants and maintain the integrity. If it is not done properly, then it can be said that the public accountant is not independent. Similarly, if the internal auditor should comply with the internal code of ethics and professional practice of the framework of internal auditors in carrying out its work, so internal auditors are independent, but if it is not done, then internal auditors are not independent.

c. Independent In Mind

The auditor should instill in his mind to be independent in carrying out his duties so auditor reports in accordance with the facts and audit evidence found.

B. Relevant Research

There are several previous studies relevant to this research, as follows:

1. Haryanto & Bambang Subroto (2012)

Research conducted by Haryanto & Subroto entitled "*Interaksi Individu Kelompok sebagai Pemoderasi Pengaruh* Framing *dan Urutan Bukti terhadap* Audit Judgment". The purpose of this research is to predict and provide empirical findings on the influence of

framing and order of evidence moderated by the type of decision (individual-group) to make audit assessment by auditors.

The similarities with this research are both using Framing as independent variable, and the dependent variable is Audit Judgment. While the difference in this study did not use moderating variables, and this research used a sample of auditors who work in Public Accountant Firm of Yogyakarta area while the research Haryanto & Subroto using government auditors as a sample.

2. Angga Kusumawardhani (2015)

A research by Kusumawardhani entitled "*Pengaruh* Framing *dan Tekanan Ketaatan terhadap Persepsi tentang* Audit Judgment *(Studi Kasus pada Mahasiswa Akuntansi FE UNY angkatan 2012)*". The purpose of this research is to know the influence of framing and obedience pressure on perception about audit judgment, either partially or simultaneously. The results of this study indicate that there is a significant influence framing and pressure on the perception of audit judgment either partially or simultaneously. The data were collected by using questionnaires and the participants who become respondents research is accounting students in Faculty of Economics Yogyakarta State University , with 100 samples.

The similarities between research conducted by Kusumawardhana's with this research is are researching about the effect of Framing to Audit Judgment, which distinguishes is research

conducted by Kusumawardhana use obdience pressure as an independent variable while this research use Auditor Independence as independent variable.

3. Rety Triana (2016)

   Research conducted by Triana examines the *"Pengaruh Independensi, Kompetensi, dan Tekanan Ketaatan terhadap* Audit Judgment*"*. The results of this research from Triana can be concluded that independence and competence have a significant positive effect on audit judgment, while obedience pressure has a significant negative effect on audit judgment. The research used survey data collection method through a questionnaire. A total of 58 respondents in the research is auditors who work in Public Accountant firm of Surabaya.

   The similarities with this research are to test factor of auditor independence to audit judgment. While the difference is about the place and time of research, in addition in this research did not use competence and obedience pressure variables.

4. Rina Yuliastuty Asmara (2017)

   Research conducted by Asmara entitled " The Effect of Internal Auditors Competence and Independence on Professional Judgment : Evidence from Indonesia". This research explores the influence of the competence and independence of internal auditor at the Inspectorate of Local Government in Indonesia. The research questionnaires were

distributed to 2,000 government internal auditors on 543 GISA, spread across 34 provinces.

The data collection was conducted for approximately one month (June 2016) through e-mail and Google form. The number of questionnaires collected and processed came from 86 GISA consisting of 193 internal auditors. The data obtained from the questionnaire were transformed to interval scale by Method of Successive Interval (MSI). The data were analyzed through descriptive and verification using PLS. It has been found that the competence of internal auditor has a significant influence on professional judgment and the independence of internal auditor has also a significant influence on professional judgment.

5. Rossa Komalasari & Erna Hernawati (2015)

Research conducted by Komalasari entitled *"Pengaruh Independensi, Kompleksitas Tugas, dan Gender terhadap Audit Judgment"*. This study aims to empirically examine the influence of independence, task complexity and gender on audit judgment. The sample of this study is the auditor who worked on Public Accountant Firm in DKI Jakarta. Samples was done by cluster sampling method. Data was collected through questionnaire distributed directly to the auditor as many as 100 and only 80 questionnaires can be used. The result of this research indicate that independence and task complexity

of the audit has a significant impact on audit judgment, while the gender had no significant effect on audit judgment.

6. Ian Parhan (2017)

Research conducted by Parhan entitled *"Pengaruh Skeptisme Audit, Independensi dan Kompleksitas Tugas terhadap Audit Judgment"*. The purpose of this research is to examine the influence of audit scepticism, independency, and task complexity to the audit judgment. The respondents in this research are auditors (managers, partners, senior auditors and junior auditor) who have been working on Public Accounting Firms in Surabaya. The result of this research shows that audit skepticism and tax complexity give positive influence to the audit judgment. Meanwhile, independency does not give any influence to the audit judgment, this mean low the auditor independence level, then low quality result audit judgment produce.

The similarities between research conducted by Parhan are both use auditor independence as independent variable and audit judgment as dependent variable. Respondents in this research is auditors who work in Public Accountant Firm in Yogyakarta, while research from Perdani use auditors who work in Public Accountant Firm in Surabaya.

7. Febrina Nur Perdani (2016)

Research conducted by Perdani entitled *"Pengaruh* Framing, *Urutan Bukti dan Pengalaman Kerja Auditor terhadap* Audit

Judgment *(Studi Kasus pada Auditor yang Bekerja di KAP Wilayah DIY dan Solo)"*. The purpose of this research is to determine the influence of framing, order of evidence, and auditor work experince on audit judgment, either partially or simultaneously. The results of this research indicate that framing, order of evidence and auditor work experience have a significant effect on audit judgment. This research includes comparative causal research. Data collection techniques used questionnaires, while the population used were all auditors working in Public Accountant Firm of Yogyakarta and Solo region with 40 research samples and using probability random sampling technique.

The similarities between research conducted by Perdani are both use framing as independent variable and audit judgment as dependent variable. Respondents in this research is auditors who work in Public Accountant Firm in Yogyakarta, while research from Perdani use auditors who work in Public Accountant Firm of Yogyakarta and Solo.

C. Conceptual Framework

1. The Effect of Framing on the Audit Judgment

Prospect theory suggests that frame or framing adopted by decision makers can influence their decisions. Framing can take the form of positive and negative. In positive framing conditions, decision makers will tend to take decisions carefully and avoid risk. While in

negative framing, decision makers will tend to take more risky decisions. Framing is related to how a fact or information is disclosed.

Audit judgment is a decision made by an auditor where the decision is the perspective of each individual based on the available evidence. Audit Judgment made by the auditor will be used as a consideration to give an opinion on the fairness of the audited financial statements. Research conducted by Haryanto & Subroto (2012) found out that framing has a role or has an effect on the audit judgment.

It can be concluded that the way an information is presented (framing) has an effect on decisions made by an auditor so that researchers believe that framing affects the perception of audit judgment.

H1: Framing has effect on the Audit Judgment

2. The Effect of Auditor Independence on the Audit Judgment

Independence is an attitude that the auditor must have an independent party that cannot be influenced by any party in formulating his or her opinion. Auditor in collecting necessary information and evidence must be supported by an independent attitude. Independence can also be interpreted as the auditor's ability to take an unbiased viewpoint in the conduct of professional services (Arens, Elder, Beasley, 2008).

It means that making judgment an auditor should not take sides in any interest, whether it is a checked entity or an interested party on audited financial statements. An auditor who has high independence, then his performance will be better and can produce the precision of giving a better opinion as well.

Research conducted by Triana (2016) found that auditor independence has a significant positive effect on audit judgment generated by the auditor. Thus, it can be concluded that independence of an auditor has influence on the decision to be made and researcher believes that auditor independence factor may influence the audit judgment.

H2: Auditor Independence has effect on the Audit Judgment

3. The Effect of Framing and Auditor Independence simultaniously on the Audit Judgment

Audit judgment is an activity that is always required by the auditor in carrying out its audit duties regarding financial statements of an entity. Audit judgment is required at four stages in the audit process of financial statements, namely acceptance of the engagement, audit planning, audit testing and audit reporting (Puspitasari, 2011). The accuracy of the results of audit judgment decided by an editor gives a significant influence on the final conclusion (opinion) that will be produced, so that indirectly will affect whether or not the decision

will be taken by an outside company that relies on audited financial statements as a reference.

According to Haryanto & Subroto (2012) states that framing adopted by a person can influence its decision, in the farming environment framing phenomenon has been widely researched and resulted in the conclusion that there is a framing influence can distort audit judgment made by the auditor.

According to Triana (2016) states that audit judgment effect by several factors, namely independence, competence, and obedience pressure. The independent attitude that an auditor must possess can effect audit judgment result made by the auditor, more independent an auditor more accurate judgments are made. From the description above, framing and auditor independence have an effect on the results of audit judgment.

H3: Framing and Auditor Independence has effect on the Audit judgment

D. Research Paradigm

Based on the conceptual framework above, the relationship between variables in this study can be described in the following research paradigm.

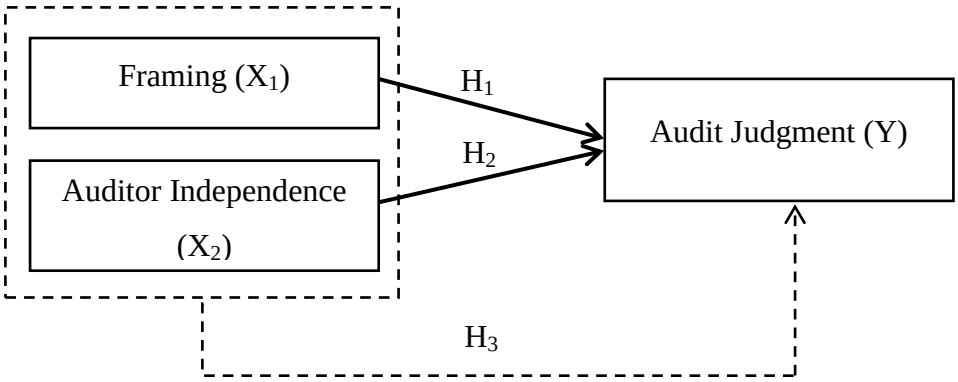


Figure 1. Research Paradigm

E. Research Hypothesis

Based on the conceptual framework that has been exposed, it can be formulated research hypothesis as follows:

H_1 : Framing has effect on the Audit Judgment.

H_2 : Auditor Independence has effect on the Audit Judgment.

H_3 : Framing and Auditor Independence has effect on the Audit Judgment.

CHAPTER III

RESEARCH METHOD

A. Research Design

The types of research used in this research is causal comparative research. According to Indriantoro & Bambang (2002) causal comparative research is a research with problem characteristic of causality between two variables or more. Causal comparative research is an ex post facto research, research conducted to examine the events that have occurred and then look for factors that can cause the incident (Sugiyono, 2003).

This research uses quantitative approach because the data generated of numbers and based on position variable level. Researchers will identify the facts or events that occur as variables affected (dependent variable), that is audit judgment and identifying influencing variables (independent variables), that is framing and auditor independence.

B. Place and Time of Research

This research will be held in Public Accountant Firm of Yogyakarta, respondent in this research is auditor who working in that Public Accountant Firm. The execution time was Oktober - November 2017.

C. Population and Sample of Research

The population is a generalized area consisting of objects that have certain qualities and characteristics applied by researchers to be studied

and then drawn the conclusions, while the sample is part of the number of characteristics possessed by the population (Sugiyono, 2012). The population in this research is auditor who working in Public Accountant Firm of Yogyakarta. This research is palliative in which all members of the population will be used as a sample.

D. Operational Variable Definition

There is two variable in this research, as follows:

1. Dependent Variable (Y)

   Audit Judgment is a process of evaluating and judging the evidence conducted by an auditor before giving an opinion on the company's financial statements. This research uses audit judgment perception as a dependent variable that will be influenced by independent variables. Judgment is closely related to personal or individual point of view, auditor must be independent so that judgment issued not affected by the other party because audit judgment will influence quality of audit results.

   The Audit judgment in this research adopted the research instrument from Jamilah et al (2007). Audit judgment is a dependent variable measured using 5 scenarios with 12 questions, respondents will be asked to respond to each scenario. Each scenario contains a real situation followed by an explanation of the actions performed by the auditor. Respondents will be asked to provide an indication of

their level of agreement with the actions taken by the auditor in the scenario and ask the respondent's perception of the scenario.

To measure the auditor in making audit judgment, researcher uses a modified Likert scale 1 to 4. Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 indicates Strongly Agree.

2. Independent Variable (X)

The independent variable is a variable independent of influence from other variables and gives effect to other variables. There is two independent variable, as follows:

a. Framing (X_1)

Farming is the way an information is fully or delivered, which closely related to perspective of auditor in receiving information, so that in issuing audit judgment free from perception bias.

This research uses research instruments conducted by Kusumawardhani (2015) with a few modifications to the questions. Framing measurements using modified Likert scale 1 to 4. Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 shows Strongly Agree. Questions 1, 4 and 5 are used to measure the presence of positive framing, while questions 2, 3, 6 and 7 are used to measure the presence of negative framing.

b. Auditor Independence (X_2)

Independence is an attitude that auditor must have to be impartial (independently) to the other party in considering opinion of the facts found during the audit. The auditor should have ability to gather all information needed in decision-making that must be supported with an independent attitude. This attitude is required by an auditor to obtain a qualified audit judgment.

The auditor will be faced with an organizational conflict of interest, but independence acts as an attitude so auditor is free from pressures. This research uses research instruments conducted by Triana (2016) and Widita (2013) with a slight modification of questionable items. Each question item is measured using a Likert Scale starting from a score of 1 to 4. Score 1 shows Strongly Disagree, Score 2 shows Disagree, score 3 shows Agree, score 4 shows Strongly Agree.

E. Data Collection Technique

The type of data used in this research is primary data, data obtained directly from the original source and used by researchers to answer the research. The researcher will collect data by using a questionnaire containing question items about framing, auditor independence, and audit judgmental perception to the auditor who working at Public Accountant Firm of Yogyakarta. The questionnaire distributed to respondents is a closed questionnaire, questionnaires already provided the answer so that

respondents can fill in the answer in a modified Likert scale 1 to 4 from the level strongly disagree with the level strongly agree. Questionnaires are made with clear filling instructions that make it easier for respondents to fill in the questionnaires.

The instrument used in this research is a questionnaire containing the items of question to obtain data about the influence of framing and the independence of the auditor on audit judgment.

Table 1. Likert Scale Score

Answer	Positive Question	Negative Question
Strongly Disagree	1	4
Disagree	2	3
Agree	3	2
Strongly Agree	4	1

Table 2. Research Instrument

No.	Variable	Indicator	Item Number	Reference
1.	Audit Judgment	a. Judgment in selection of audit samples b. Judgment in confirmation letter c. Judgment in material misstatements	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	Jamilah et al (2007)
2.	Framing	a. Positive framing b. Negative framing	1, 2, 3, 4, 5, 6, 7, 8, 9	Kusumawardhani (2015) and Sari (2015)
3.	Auditor Independence	a. Facility acceptance from client b. Relationship with client c. Preparation audit program d. Inspection phase e. Reporting phase	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	Triana (2016) and Widita (2013)

F. Validity and Reability Instrument

1. Instrumen Test

The purpose of this instrument test is to test whether the questionnaire used passes validity and reliability requirements so it can be used in this research. A technique used for instrument testing is the experimental technique used, meaning that the result data from the trial will be used for research if the instrument proves valid all. However, if there is only one instrument research invalid then the instrument will be removed.

a. Validity Test

Validity test is used to measure the validity of a questionnaire. A questionnaire will be valid if question on questionnaire is able to reveal something to be measured by the questionnaire (Ghozali, 2011). According to Indriantoro and Supomo (2002), validity of research data is determined by an accurate measurement process. Validity test in this research is using Bivariate Pearson with requirement if r-count value ≥r-table value so question item is valid.

The result of Framing's instrument validity test, as follows:

Table 3.The Result of Framing's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Framing	Item 1	0.513	0.297	Valid
	Item 2	0.588	0.297	Valid
	Item 3	0.511	0.297	Valid
	Item 4	0.648	0.297	Valid
	Item 5	0.615	0.297	Valid
	Item 6	0.244	0.297	Not Valid
	Item 7	0.238	0.297	Not Valid
	Item 8	-0.134	0.297	Not Valid
	Item 9	0.350	0.297	Valid

Source: Primarly data processed

Table 3 shows the result of framing's instrument validity test, 3 from 9 question item does not valid because r-countvalue less than 0.297 (level of significance 5% and n = 42), while 6 other question item is valid and can be using as instrument of data taking.

The result of validity test on the Independence Auditor's instrument as follows:

Table 4. The Result of Auditor Independence's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Auditor Independence	Item 1	0.822	0.297	Valid
	Item 2	0.779	0.297	Valid
	Item 3	0.794	0.297	Valid
	Item 4	0.795	0.297	Valid
	Item 5	0.628	0.297	Valid
	Item 6	0.618	0.297	Valid
	Item 7	0.845	0.297	Valid
	Item 8	0.534	0.297	Valid
	Item 9	0.737	0.297	Valid
	Item 10	0.680	0.297	Valid
	Item 11	0.850	0.297	Valid
	Item 12	0.803	0.297	Valid

Source: Primarly data processed

Table 4 shows the result of Independence Auditor's instrument validity test for each question item is valid and can be using as research instrument because r-count value more than 0.297 (level of significance 5% and n = 42).

The result of validity test on the Audit Judgment's instrument as follows:

Table 5. The Result of Audit Judgment's Instrument Validity Test

Variable	Item	r-count	r-table	Explanation
Audit Judgment	Item 1	0.751	0.297	Valid
	Item 2	0.548	0.297	Valid
	Item 3	0.736	0.297	Valid
	Item 4	0.585	0.297	Valid
	Item 5	0.653	0.297	Valid
	Item 6	0.711	0.297	Valid
	Item 7	0.740	0.297	Valid
	Item 8	0.480	0.297	Valid
	Item 9	0.650	0.297	Valid
	Item 10	0.749	0.297	Valid
	Item 11	0.412	0.297	Valid
	Item 12	0.363	0.297	Valid

Source: Primarly data processed

Table 5 shows the result of Audit Judgment's instrument validity test for each question item is valid and can be using as research instrument because r-count value more than 0.297 (level of significance 5% and n = 42).

b. Reliability Test

Reliability test is a tool to measure a questionnaire that is an indicator of a variable or construct. The questionnaire is said to be reliable if one's answer to the question is consistent or stable over time (Ghozali, 2011). The purpose of this reliability test is to determine the reliability of a questionnaire, so that measured value does not change in a certain value.

To measure the reliability of this research instrument using the cronbach's alpha method, magnitude of alpha values generated compared to index: >0.800 is high; 0.600-0.799 is medium; <0.600 is low (Sumarni & Wahyuni, 2006). Instrument can be declared reliable if r-count value > r-table at the level of significance 5%.

The result of instrument reliability test, as follows:

Table 6. The Result of Instrument Reliability Test

Variable	Alpha Value	Explanation
Framing	0.838	High reliability
Auditor Independence	0.650	Medium reliability
Audit Judgment	0.924	High reliability

Source: Primarly data processed

Based on the table 6, can be concluded that instrument research questions item is reliable with alpha value >0.600.

G. Data Analysis Technique

1. Descriptive Statistical Analysis

Descriptive statistical analysis is an analysis of data performed to provide an overview or description of data on mean, standard deviation, variance, maximum, minimum, sum, range, kurtois, and skewness (Ghozali, 2011: 19).The descriptive statistical analysis used to know description of research variables. In this case measurement and analysis of the variables used are Framing (X_1) and Auditor Independence (X_2) on the Audit Judgment (Y).

2. Classic Assumption Test

The Classical Assumption Test that used in this research includes normality test, multicollinearity test, heteroscedasticity test and linearity test.

a. Normality Test

Normality test is performed to test whether, in the regression model, the confounding variable or residual has a normal disribution (Ghozali, 2011: 160).

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (Ghozali, 2011: 105). Multicollinearity test is used to test whether the regression model found a correlation between independent variables. A good regression model should not be correlated among the independent variables. To determine whether there is a correlation between independent variables, it can be checked using Variance Inflation Factor (VIF) for each independent variable. By using VIF, resulting value must be <10 and magnitude of tolerance value should be >0.10, otherwise it will have multicollinearity and regression model is not feasible to do.

c. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one

observation to the other (Ghozali, 2011: 139). This heteroscedasticity test is used to test whether regression model, there is the same variance inequality from one observation to another. If variant of residual one observation to another observation remains, then it is called homoscedasticity. A good regression model is a model that not has heteroscedasticity.

Heteroscedasticity test in this research using Rank Spearman test. Detection of heteroscedasticity with Rank Spearman Ranking is by looking for correlation coefficient Rank Spearman (r_s) for each independent variable with $|e|$ then do the test statistic with the test $t = \frac{rs\sqrt{N-2}}{\sqrt{1-rs^2}}$ with test criteria for heteroscedasticity if the t-count value is more than t-critical (Syifa, 2009). The first step of using Rank Spearman correlation in detecting heteroscedasticity is as follows:

1. Estimate Y (dependent variable) to X (independent variable) to obtain residues (e) which is an estimate for error factors (ε).
2. Find the absolute value of the residue $|e|$ then ranked from the largest value or the smallest value. Do the same for the independent variable (X) and then calculate the Spearman Rank correlation coefficient (r_s).

3. Take the Hypothesis

   H_0 = There is no heteroscedasticity

   H_1 = There is heteroscedasticity

4. Looking for t-statistical value with t test as follows:

   $t = \frac{\text{rs}\sqrt{\text{N}-2}}{\sqrt{1-\text{rs}^2}}$ with degrees of freedom *db = N-2.*

5. Criteria test: Reject H_0 if the value of t arithmetic more than the critical value.

d. Linearity Test

Linearity test aims to determine whether two variables have a linear relationship significantly or not. Good data should have a linear relationship between dependent and independent variables (Ghozali, 2011: 166-168). Linearity test is used to know variables in research that is independent variables and dependent variable have a linear relationship or not to see whether the data owned in accordance with linear or not, in this study linearity test using Test F (Umar, 2011: 25) with the following formula:

$$Freg = \frac{Rkreg}{Rkres}$$

Note:
F_{reg} : Price number F for regression
Rk_{reg} : Average squared regression line
Rk_{res} : Average squared residue line

Basis of decision making in linearity test is:

1) If probability value >0.05 then relation between variable X with variable Y is linear.

2) If probability value >0.05 then relation between variable X with variable Y is not linear.

3. Hypothesis Testing

The hypothesis is a temporary estimate. Hypotheses need to be tested to produce an acceptable or rejected decision of a hypothesis. A hypothesis test is conducted to determine whether independent variable has an effect on dependent variable. Hypothesis test in this research uses simple linear regression analysis and multiple linear regression analysis.

a. Simple Linear Regression Analysis

Simple linear regression analysis is the analysis used to determine the effect of independent variables with dependent variable. Simple linear regression testing prove the hypothesis proposed whether each independent variable that is Framing and Auditor Independence has effect on Audit Judgment with the following steps:

1) Make a simple linear regression equation

The formula for making simple linear regression equations is as follows (Sugiyono, 2016: 247)

$$Y' = a + bX$$

Notes:

Y' = predicted value

a = constant

b = regression coefficient

X = independent variable value

This test is used to test the significance of constants and each independent variable will affect dependent variable. The value of t-count will be compared with t-table value with significance level 5% (95% confidence level). If t-count > t-table means there is a effect between independent variable with dependent variable individually. Criteria for the conclusion as follows:

a) If t-count > t-table means alternative hypothesis is accepted, the effect of Framing on the Audit Judgment and Auditor Independence effecton theAudit Judgment.
b) If the value of t-count < t-tabel means the alternative hypothesis is rejected.

2) Finding Coefficient of Determination (r^2)

Coefficient of Determination is used to measure the ability of the model in explaining the variation of the dependent variable used (Ghozali, 2011: 97). The small value of r^2 means that the ability of the independent variable to explain the variation of the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict the dependent variable.

3) Testing Significance of Individual Parameters with t Statistical Test

The t statistical test or t test is used to explain how far the effect of one independent variable individually in explaining the variation of the dependent variable (Ghozali, 2011: 98). The formula for perfoming the t test is as follows (Sugiyono, 2016: 243):

$$t = \frac{r\ (\sqrt{\mathrm{n} - 2})}{\sqrt{1 - \mathrm{r}^2}}$$

Notes:
t : the value of t-count
r : correlation coefficient
n : the number of sample

The basis of decision making in t test is by comparing the value of t-count with the value of t-table. If the value of t-count is equal to or greater than t-table with a significance level of 5%, then the independent variable individually significantly affects the dependent variable. Whereas if the value of t-count is smaller than t-table with a significance level of 5% then the independent variable individually does not affected the dependent variable.

b. Multiple Regression Analysis

Multiple linear regression analysis is used to determine the effect of independent variables more than one to dependent

variable. The test of research variables using multiple linear regression analysis is to know whether there is significant influence between all independent variables on the consideration of level materiality simultaniously.

Multiple linear regression analysis in this research is used to test whether there is a effectof Framing and Auditor Independence on the Audit Judgment simultaniously. There are several steps that must be taken in multiple linear regression analysis, as follows:

1) Make a multiple linear regression equation:

   The formula for making multiple linear regression equations is as follows (Sugiyono, 2016: 253).

$$Y = a + b_1X_1 + b_2X_2$$

   Notes:
   Y : Audit Judgment
   X_1 : Framing
   X_2 : Auditor Independence
   a : Constant
   b_{1-2} : Regression coefficient

2) Finding Coefficient of Determination (r^2)

   The coefficient of determination is used to measure the ability of the model in explaining the variation of the dependent variable used (Ghozali, 2011: 97). The small value of r^2 means that the ability of the independent variable to explain the variation of the dependent variable is very limited. A value close to one indicates that the independent

variables provide almost all the information needed to predict the dependent variable.

3) Testing Simultaneous Significant with F Statistical Test

F Statistical Test or F Test is used to explain how far the effect of one independent variable simultaniously in explaining the variation of the dependent variable (Gozali, 2011: 98). The formula for performing the F test is as follows (Sugiyono, 2016: 252)

$$Fh = \frac{r^2/k}{(1-r^2)/(n-k-1)}$$

Notes :
Fh = Value of F count
r = Multiple correlation coefficient
k = Total independent variable
n = Total Sample

Criteria of decision making as follows:

a) If the value F-count > F-table then alternative hypothesis accepted that independent variables simultaneously have a significant effect on the dependent variable.
b) If the value of F-count < F-table then the alternative hypothesis is rejected, independent variables simultaneously have no significant effect on the dependent variable.

CHAPTER IV

RESEARCH RESULT AND DISCUSSION

A. Research Result

1. Description of Data

Respondents in this study are auditors who work at Public Accountant Firm of Yogyakarta. The researchers conducted a questionnaire distribution to 55 auditors from 7 Public Accountant Firm of Yogyakarta who became samples in the study. Furthermore, from 55 questionnaires that have been distributed, only 44 questionnaires are returned and can be done if more data. The summary of the distribution of questionnaires can be seen in the following table:

Table 7. Questionnaire Distribution

Explanation	Sum
Questionnaires distributed	55
Questionnaires returned	44
Questionnaires used	44
Respon Rate	88%

Source: Primarly data processed

a. Respondent Description Based on Age

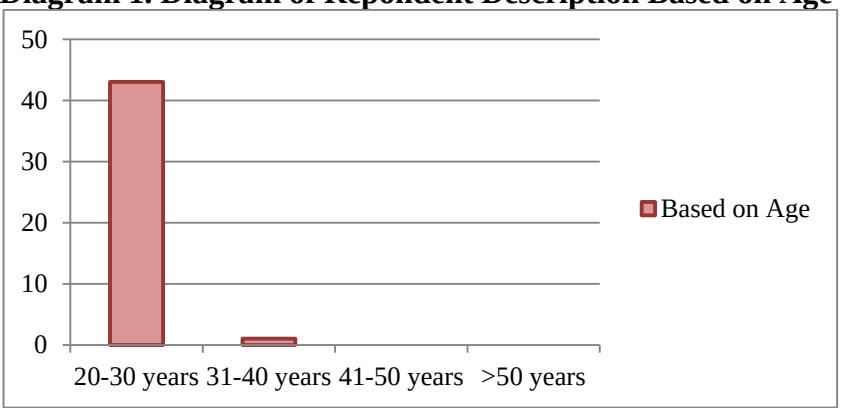
Table 8 and figure 1 below explain data respondent description based on the age:

Table 8. Respondent Description Based on Age

Age	Frequency	Percentage
20-30 years	43	98%
31-40 years	1	2%
41-50 years	0	0%
>50 years	0	0%
Sum	**44**	**100%**

Source: Primarly data processed

Diagram 1. Diagram of Repondent Description Based on Age



Source: Primarly data processed

Based on table 8 and diagram 1 shows that respondents age in this research is dominated by respondents aged 20-30 years number of 43 people (98%) while the rest are respondents with the number of one person (2%).

b. Respondent Description Based on Gender

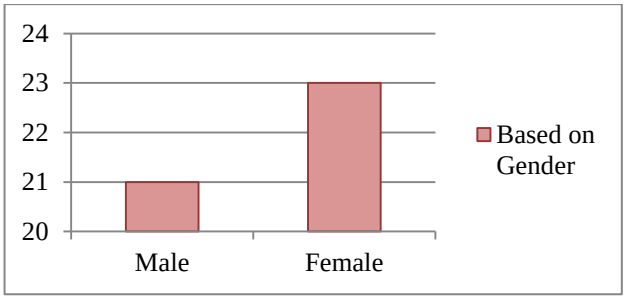
Table 9 and Figure 2 below explain the description of data by respondent's gender:

Table 9. Respondents Description Based on Gender

Gender	Frequency	Percentage
Man	21	48%
Woman	23	52%
Total	**44**	**100%**

Source: Primarly data processed

Diagram 2. Diagram of Respondents Description Based on Gender



Source: Primarly data processed

Based on table 9 and diagram 2 it can be seen that female respondents more than male respondents. Female respondents had a percentage of 52% and male respondents had a percentage of 48%.

c. Respondent Description Based on the Last Education

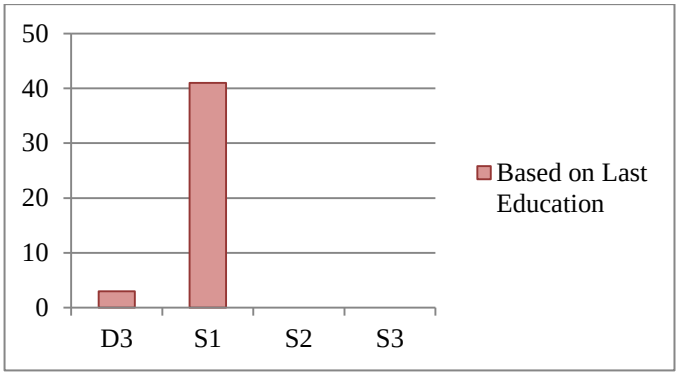
Table 10 and diagram 3 below describe the description of data based on recent education:

Table 10. Respondents Description Based on Last Education

Last Education	Frequency	Percentage
D3	3	7%
S1	41	93%
S2	0	0%
S3	0	0%
Sum	**44**	**100%**

Source: Primarly data processed

Diagram 3. Diagram of Respondents Description Based on Last Education



Source: Primarly data processed

Based on table 10 and diagram 3 above shows that most of the last education of respondents is S1 number of 43 people (93%) whereas respondents with last education D3 as many as 3 people (7%).

d. Respondent Description Based on Length of Work

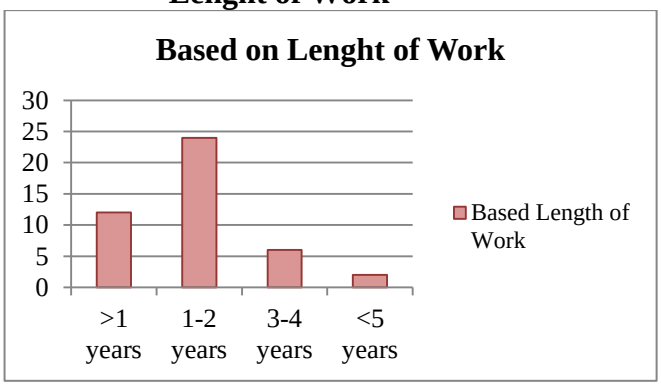
Table 11 and diagram 4 below describe the description of data based on the length of work in the CPA Firm:

Table 11. Respondents Description Based on Length of Work

Length of Work	Frequency	Percentage
<1 years	12	27%
1-2 years	24	55%
3-4 years	6	14%
>5 years	2	5%
Total	**44**	**100%**

Source: Primarly data processed

Diagram 4. Diagram of Respondents Description Based on Lenght of Work



Source: Primarly data processed

Based on table 11 and diagram 4 it is seen that the length of work as the auditor in the study is dominated by respondents with 1-2 years working period is 24 people (55%), respondents with less than 1 year working period is 12 people (27%), respondents with 3-4 years old working as many as 6 people (14%), while 2 other respondents worked more than 5 years with a percentage of 5%.

2. Data Variable Description

This study has two kinds of variables consisting of two independent variables, namely: Framing (X_1) and Auditor Independence (X_2), and one dependent variable is Audit Judgment (Y). Data variables are classified in the frequency distribution table using the Struges formula to obtain a systematic picture of the data stated in the figures. Here is a formula used in performing interval class calculations:

$$K = 1 + 3{,}3 \log n$$

Notes:
K : Total interval class
n : Total of data

To calculate the range of data and length of the class using the formula:

$$\text{Data Range} = \text{max score} - \text{min score}$$

$$\text{Length of class} = \frac{\text{data range}}{\text{Total class}}$$

After distribution frequency table is determined, the next step is to identify the trends of each variable using mean value and variable standard deviation values. Calculation of mean value and standard deviation of research variables is done using the following formula:

$$\mu_i = \frac{1}{2}(\text{Xmax} + \text{Xmin})$$

$$\text{SD}_i = \frac{1}{6}(\text{Xmax} - \text{Xmin})$$

Notes:
μ_i : Ideal average value
SD_i : Ideal deviation standard
X_{max} : Max value each variables
X_{min} : Min value each variables

Furthermore, the calculation results of each variable can be categorized as follows:

Low : $< (\mu_i - SD_i)$

Medium : $(\mu_i - SD_i)$ until $(\mu_i + SD_i)$

High : $> (\mu_i + SD_i)$

Based on explanation above, the results of descriptive analysis of each variable ressearch can be presented as follows:

a. Audit Judgment

Audit Judgment variable data obtained through questionnaires with 12 questions and the number of respondents (n) 44 people. This variable measured using the four-point likert scale with the lowest scale 1 and the highest 4. The statistical Audit Jugment variable is shows in table 12 below:

Table 12. Descriptive Analysis of Audit Judgment

	N Statistic	Min.	Max.	Mean	Std. Dev
Audit Judgment	44	22	40	33.75	5.243

Source: Primarly data processed

Based on table 12, descriptive analysis of Audit Judgment variable shows that there are 44 respondents with the highest score of 40 and the lowest score is 22. The data has an average of 33.75 with a standard deviation of 5.243 which means there has been a deviation from the average value which was obtained at 5.243.

Table 13. Frequency Distribution of Audit Judgment

No	Interval Class	Freq	Cumulative Frequency	Relative Frequency
1	22.0-24.8	5	5	11%
2	24.9-27.7	0	5	0%
3	27.8-30.6	6	11	14%
4	30.7-33.5	9	20	20%
5	33.6-36.4	4	24	9%
6	36.5-39.3	18	42	41%
7	39.4-42.2	2	44	5%

Source: Primarly data processed

Data processing to determine the frequency distribution of Audit Judgment variable based on the Struges formula shows the result of calculation of interval class 6 (rounding of 6.5) with class length 2.8. The Audit Judgment variable tendency calculation yields an ideal average of 31.0 and an ideal deviation standard of 2.9. Based on these calculations, trend analysis Audit Judgment variable is as follows:

Table 14. Trend Analysis of Audit Judgment

Category	Interval	Frequency	Percentage
Low	< 28.1	6	14%
Medium	28.1 – 33.9	14	32%
High	> 33.9	24	55%
Total		**44**	**100%**

Source: Primarly data processed

Based on table 14, it can be concluded that the tendency of Audit Judgment variable in low category is 14% or 6 respondents, medium category 32% or 14 respondents, and high category as much as 55% or 24 respondents.

b. Framing

Framing variable data was obtained through questionnaires with 9 questions, but 3 of the available questions were not valid to use, so the question items used were only 6 questions. Number of respondents (n) as many as 44 people. Framing variables are measured using a four-point likert scale with the lowest scale 1

and highest 4. Descriptive statistics of Framing variables can be seen in the following table 15:

Table 15. Descriptive Analysis of Framing

	N	Min.	Max	Mean	Std. Dev
Framing	44	9	18	14.55	2.297

Source: Primarly data processed

Based on table 15, descriptive analysis of Framing variable shows that there are 44 respondents with the highest score of 18 and the lowest score is 9. The data has an average of 14.55 with a standard deviation of 2.297 which means there has been a deviation from the average value obtained by 2.297.

Table 16. Frequency Distribution of Framing

No	Interval Class	Frequency	Cumulative Frequency	Relative Frequency
1	9.0-10.4	3	3	7%
2	10.5-11.9	0	3	0%
3	12.0-13.4	12	15	27%
4	13.5-14.9	3	18	7%
5	15.0-16.4	18	36	41%
6	16.5-17.9	5	41	11%
7	18.0-19.4	3	44	7%

Source: Primarly data processed

Data processing to determine the frequency distribution of Framing variables based on the Struges formula shows an interval class calculation result of 6 (rounding of 6.5) with a class length of 1.4. Framing variable trend calculation yields an ideal average of 13.5 and an ideal deviation standard of 1.44. Based on these calculations, the categorization of Framing variable trends is as follows:

Table 17. Trend Analysis of Framing

Category	Interval	Frequency	Percentage
Low	< 12.06	7	16%
Medium	12.06 – 14.94	11	25%
High	> 14.94	26	59%
Total		**44**	**100%**

Source: Primarly data processed

Based on table 17, it can be concluded that the trend of Frame variable in low category is 16% or 7 respondents, medium category is 25% or 11 respondents, and high category is 59% or 26 respondents.

c. Auditor Independence

Data of Auditor Independence variables obtained through questionnaires with 12 questions and the number of respondents (n) as many as 44 people. This variable is measured using the likert scale of 4 points with the lowest scale 1 and the highest 4. The descriptive statistics of the Auditor Independence variables are shows in table 18 below:

Table 18. Descriptive Analysis of Auditor Independence

	N	Min.	Max.	Mean	Std. Deviation
Auditor Independence	44	17	48	37.89	5.388

Source: Primarly data processed

Based on table 18, descriptive analysis of Auditor Independence variables shows that there are 44 respondents with the highest score of 17 and the lowest score is 48. The data has an average of 37.89 with a standard deviation of 5.388 which means

there has been a deviation from the average value which was obtained at 5.388.

Table 19. Frequency Distribution of Auditor Independence

No	Interval Class	Frequency	Cumulative Frequency	Relative Frequency
1	17.0-21.8	1	1	2%
2	21.9-26.7	0	1	0%
3	26.8-31.6	1	2	2%
4	31.7-36.5	21	23	48%
5	36.6-41.4	9	32	20%
6	41.5-46.3	10	42	23%
7	46.4-51.1	2	44	5%

Source: Primarly data processed

Data processing to determine the frequency distribution of Auditor Independence variables based on the Struges formula shows the result of the interval class counting 6 (rounding of 6.5) with the length of the class 4.8. Calculation of the tendency of Independent Auditor variables yields an ideal average of 15.5 and an ideal standard deviation of 4.96. Based on these calculations, categorization of the tendency of Auditor Independence variables are as follows:

Table 20. Trend Analysis of Auditor Independence

Category	Interval	Frequency	Percentage
Low	<27.54	1	2%
Medium	27.54–37.46	24	55%
High	> 37.46	19	43%
Total		**44**	**100%**

Source: Primarly data processed

Based on table 20, it can be concluded that the tendency of Auditor Independence variable on low category as much as 2% or

1 respondent, medium category 55% or 24 respondents, and high category as much as 43% or 19 respondents.

B. Data Analysis

1. Classic Assumption Test

The classical assumption test conducted in this research is:

a. Normality Test

Normality test is done by looking the value of Asymp. Sig. (2-tailed) using Kolmogorov-Smirnov non-parametic statistical test. Variable canbe stated normally distributed if the significance value is greater than 0.05. The result of normality test is as follows:

Table 21. The Result of Normality Test

		Unstandardized Residual
N		44
Normal Parameters[a,D]	Mean	.0000000
	Std. Deviation	4.82419247
Most Extreme Differences	Absolute	.107
	Positive	.077
	Negative	-.107
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Primarly data processed

From table 21 above, it can be seen that the significance value of Kolmogorov-Smirnov is 0.200. The value is greater than 0.05, so it can be concluded that the data in this research is normally distributed.

b. Multicollinearity Test

Multicollinearity test is used to test whether the regression model found a correlation between independent variables. A good regression model should not be correlated among the independent variables. To determine whether there is a correlation between independent variables, it can be checked using Variance Inflation Factor (VIF) for each independent variable. By using VIF, resulting value must be <10 and magnitude of tolerance value should be >0.10, otherwise it will have multicollinearity and regression model is not feasible to do. The result of multicollinearity test:

Table 22. The Result of Multicollinearity Test

Variable	Tolerance	VIF
Framing	0.886	1.130
Auditor Independence	0.886	1.130

Source: Primarly data processed

Based on the table 22 above, it can be seen that the tolerance value of Framing is 0.886 and VIF value is 1.130, Auditor Independence is 0.886 and 1.130. The tolerance value of all independent variables is greather than 10% and the VIF value less than 10, so it can be concluded that the regression model that used in this research does not have multicollinearity.

c. Linearity Test

The linearity test aims to determine whether two variables have a linear relationship or not between dependent variable and independent variable. The result of linearity test as follows:

Table 23. The Result of Linearity Test

Variable	Sig	Explanation
Framing with Audit Judgment	0.768	There is no linierity
Auditor Independence with Audit Judgment	0.132	There is no linierity

Source: Primarly data processed

Based on the table 23 above, Framing and Audit Judgment have a significance value 0.768, and the significance value between is 0.132, it can be concluded that this regression model is linear.

d. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is a variance inequality of the residual one observation to the other (Ghozali, 2011: 139). A good regression model is that there is no heteroscedasticity. This research using Rank Spearman test to detect heteroscedasticity. The result of Heteroscedasticity test as follows:

Table 24. The Result of Heteroscedasticity Test

Variable	Sig	Explanation
Framing	0.659	There is no heteroscedasticity
Auditor Independence	0.943	There is no heteroscedasticity

Source: Primarly data processed

Based on the result of the heteroscedasticity in table 24 above, can be seen that all independent variables have a significance value above 0.05. This shows that the regression model does not contain heteroscedasticity problem.

2. The Result of Hypothesis Test

a. Simple Linear Regression Analysis

This research using simple linear regression analysis to testing the hypothesis partialy, the result of the test as follows:

1) The Effect of Framing on The Audit Judgment

The first hypothesis in this research is Framing has a effect on the Audit Judgment. The result of simple linear regression analysis using data processing software can be seen in the table below:

Table 25. The Result of First Hypothesis Test

Variable	Coefficient	t count	Sig.
Constant	46.122	9.585	0.000
Framing	-0.851	-2.602	0.013
r : 0.139			
r square : 0.373			
Adj. r square : 0.118			

Source: Primarly data processed

a) Simple Linear Regression Equation

Based on the table 25 above, the equation for simple linear regression in the first hypothesis test as follows:

$$Y = 46.122 - 0.851\ X_1$$

Based on the regression equation, it can be seen that if Framing variable is considered constant, then the Audit Judgment

value is 46.122. This shows that if Framing increase 1 point, then the Audit Judgment will decrease by 0.851 points with the assumption that other factors are considered constant. The significance value of Framing is 0.013 less than 0.05, it can be concluded that Framing has effect on the Audit Judgment.

b) Coefficient of Determination (r^2)

Based on the table 25, it can be seen that the coefficient of determination is 0.139 or 13.9 %. This value indicates that 13.9% of variance that happened on the Audit Judgment is influence by Framing variable, while 86.1% is influenced by other factors outside the regression model used in testing this hypothesis.

c) Significance Test with t Statistical Test

Based on the table 25, shows that the significance value is 0.013, this value is less than level of significant 0.05, it can be concluded that there is an effect between Framing and Auditor Independence. The first hypothesis which stating that Framing effect on the Audit Judgment is accepted.

2) The Effect of Auditor Independence on The Audit Judgment

The second hypothesis in this research is Auditor Independence has an effect on the Audit Judgment. The result of simple linear regression analysis using data processing software can be seen in the table below:

Table 26. The Result of Second Hypothesis Test

Variable	Coefficient	t count	Sig.
Constant	34.213	5.956	0.000
Auditor Independence	-0.012	-0.081	0.936
r : 0.013			
r square : 0.0002			
Adj. r square : -0.024			

Source: Primarly data processed

a) Simple Linear Regression Equation

Based on table 26, the equation for simple linear regression in the second hypothesis is as follows:

$$Y = 34.213 - 0.012X_1$$

Based on the regression equation, it can be seen that if Auditor Independence variable is considered constant, then the Audit Judgment value is 34.213. This shows that if Auditor Independence increase 1 point, then the Audit Judgment will decrease by 0.012 points with the assumption that other factors are considered constant. The significance value of Framing is 0.936 more than 0.05, it can be concluded that Auditor Independence has no effect on the Audit Judgment. Thus, the second hypothesis which stating that Auditor Independence has a effect on the Audit Judgment is rejected.

b) Coefficient of Determination (r^2)

Based on the table 26, it can be seen that the coefficient of determination is 0.0002 or 0%. This value indicates that 0% of variance that happened on the Audit Judgment is influence by

Auditor Independence variable, while 100% is influenced by other factors outside the regression model used in testing this hypothesis.

c) Significance Test with t Statistical Test

Based on the table 26, shows that the t-count is -0.081. If this value compared with the t-table at the level of significace 5% that is 2.018, then the calue t-count is more than 0.05. Therefore, it can be concluded that there is no effect between Auditor Independence on the Audit Judgment.

Based on the result of hypothesis testing, it can be concluded that Auditor Independence has no effect on the Audit Judgment. Thus, the second hypothesis which stating that Auditor Independence has a effect on the Audit Judgment is rejected.

b. Multiple Linear Regression Analysis

Multiple linear regression analysis in this study is used to perform simultaneous hypothesis testing, the effect between Framing and Auditor Independence simultaneously to Audit Judgment. Test results are as follows:

Table 27. The Result of Third Hypothesis Test

Variable		Constant	Coefficient	Value of r		Value of F		
				r^2	Adj. r^2	F count	F table	Sig.
X_1	Y	42,824	-0.950	0.154	0.112	3.718	3.22	0.033
X_2			0.125					

Source : Primarly data processed

1) Multiple Linear Regression Equation

Based on table 27, the equation for multiple linear regression in the third hypothesis test is as follows:

$$Y = 42.824 - 0.950\ X_1 + 0.125\ X_2$$

Based on the regression equation, it can be seen that:

a) The constant value is 42.824, it shows that Framing and Auditor Independence variables are considered constant, then the Audit Judgment value is 42.824 point.

b) The coefficient regression value of Framing is -0.950, it can be seen that if the value of Framing increase by 1 point, then Auditor Independence is considered constant, Audit Judgment variable will decrease by 0.954 points.

c) The coefficient regression value of Auditor Independence is 0.125, it can be seen that if the value of Auditor Independence increase by 1 point, then Framing is considered constant, Audit Judgment variable will increase by 0.125 points.

2) Coefficient of Determination (r^2)

To measure the extent to which the ability of the regression model is formed in explaining the variation of the dependent variable, it is used coefficient of determination. The coefficient of determination obtained in the calculation is equal to 0.154 or 15.4%.It means that 15.4% variation of Judgment Audit value which effected by two variables is 15.4% while the rest of 84.6% effected by

variables outside the regression model that formed in testing this hypothesis.

3) Significant Test with F Statistical Test

Based on the table, it can be seen that the F-count is 3.718. If this value compared with the F-table at the level of significant 5% that is 3.22, then the value of F-count is greater than F-table (3.718 > 3.22). The significance value is 0.033 less than level of significant 0.05. Therefore, it can be conclude that there is a effect between Framing and Auditor Independence variables simultaniously with the Audit Judgment.

Based on the results of hypothesis testing, it can be concluded that Framing and Auditor Independence simultaniously has a effect on the Audit Judgment. Thus, the third hypothesis which stating that Framing and Auditor Independence has a effect on the Audit Judgment is accepted.

C. Discussion

1. The Effect of Framing on The Audit Judgment

The First hypothesis in this research is Framing has a effect on the Audit Judgment. The hypothesis testing is conducted by simple linear regression analysis and t statistical test. The significant value is 0.013 less than 0.05. This shows that Framing has a effect on The Audit Judgment. Coefficient of determination obtained in this calculation is equal to 0.139, rise and fall Audit Judgment value is

affected by Framing is 13.9%, while the remaining of 86.1% affected by variables outside the regression model that formed in testing this hypothesis.

The results of this study support the results of previous research, research conducted by Perdani (2016) entitled *"Pengaruh* Framing, *Urutan Bukti, dan Pengalaman Kerja Auditor terhadap* Audit Judgment*"*. The results that research stated if Framing has an effect on Audit Judgment. This research indicates that in carrying out its duties, an auditor needs information from various parties so the information received does not cause misperception that will be used in formulating Audit Judgment. Furthermore auditor should look at any information received from various parties before formulating Audit Judgment because information submitted by other parties can affect the results.

2. The Effect of Auditor Independence on The Audit Judgment

The second hypothesis (H_2) states that the Auditor Independence effect on Audit Judgment unsuccessfully supported by simple linear regression analysis, so H_2 is rejected. Auditor Independence in this research were taken from the point of view of receiving facilities from clients and relationships with clients. In its application Auditor Independence are considered to have an important role, but the results of statistical testing states that Auditor Independence has no effect on the Audit Judgment.

The results of this study are not in line with research conducted by Triana (2017) which states that Auditors Independence affect Audit Judgment. However, this research in line with research conducted by Parhan & Kurnia which states that Auditor Independence has no effect on Audit Judgment. It because basically the auditor must have an attitude of independence. Beside that, the most respondent's length of work has only 1-2 years, so it indicates that respondents have not enough experience on Audit Judgment.

3. The Effect of Framing and Auditor Independence on The Audit Judgment

The third hypothesis (H_3) states that Framing and Auditor Independence effect on the Audit Judgment successfully supported by multiple linear regression analysis, so H_3 is accepted. This can be proven with a significance value of 0.033 smaller than 0.050. An assessment can be analogous, when an auditor is running its duties it will be confronted with various kinds of information from various parties. If an auditor is affected by the information presented differently and his or her independence becomes shaky then it may affect the preparation of Audit Judgment.

D. Research Limitation

This study has limitations, as follows:

1. This research uses only two independent variables, Framing and Auditor Independence to measure the dependent variable that is Audit Judgment, so it can not produce a comprehensive conclusion.
2. Data collection techniques in this research using a questionnaire so that the data collected only describes the opinion of auditors who work in Public Accountant Firm of Yogyakarta, so that researchers can not control the auditor's answer that is not in accordance with the actual situation. In addition, data collection techniques using questionnaires are also susceptible bias due to differences in perceptions between researchers with respondents to the items of questions that exist in the questionnaire.
3. Respondents in this research are only limited to auditors who work in Public Accountant Firm of Yogyakarta, so it will likely reduce the generalization of the results of this research.
4. There is a limitation on the number of questionnaires from each Public Accountant Firm so that the number of questionnaires distributed is limited to the maximum number allowed by each Public Accountant Firm.
5. Some Public Accountant Firm are not willing to receive the questionnaire so that the spread of questionnaires is not done thoroughly in Public Accountant Firm of Yogyakarta, but only a few.

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

A. Conclusions

Based on the results of data analysis and discussion that has been done in the previous chapter, can be obtained some conclusions as follows:

1. Framing (X_1) effect on the Audit Judgment. This is indicated by the significance value of 0.013 and the influence given variable Framing (r square) of 13.9%.
2. Auditor Independence (X_2) has no effect on the Audit Judgment. This is indicated by the significance value of 0.936 and the influence given the Auditor Independence variable (r square) of 0%.
3. Framing and Auditor Independence effect on the Audit Judgment. This is indicated by the significance value of 0.033 and the influence given Framing and Auditor Independence variable (r square) of 15.4%.

B. Suggestions

Based on the conclusions that have been obtained, the suggestions that can be submitted for both subsequent research and for auditors are as follows:

1. For the auditor, in carrying out the assignment should follow the audit structure (supervision) provided by superiors to minimize the occurrence of errors.
2. For the auditor, in carrying out the assignment should maintain the independence and careful in checking the information provided by various parties, so there is no information bias in formulating Audit Judgment.
3. For the Public Accountant Firm, regular training is needed to improve the auditor's knowledge.
4. For further researcher, it is better to add certain variables that may be able to influence Audit Judgment. It is recommended that the questionnaire be distributed in the middle of the year after the audit month when the auditor is not busy.

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APPENDICES

Appendix 1. Research Questionnaire

KUESIONER PENELITIAN

Assalamu'alaikum Wr.Wb

Responden yang terhormat, sehubungan dengan penyelesaian tugas akhir skripsi untuk memenuhi persyaratan gelar sarjana Strata-1 (S-1) pada Program Studi Akuntansi Fakultas Ekonomi Universitas Negeri Yogyakarta, maka peneliti mengadakan penelitian dengan judul **"Pengaruh *Framing* dan Independensi Auditor terhadap Persepsi Audit *Judgment*".**

Saya yang bertandatangan di bawah ini :

Nama : Sani Yuliyana

NIM : 14812141013

Prodi/Jurusan : Akuntansi/Pend. Akuntansi

Dengan ini memohon kesediaan Bapak/Ibu/Saudara untuk mengisi kuesioner ini dan memberikan informasi pada masing-masing pernyataan berikut ini dengan sebenar-benarnya dan jujur sesuai dengan petunjuk pengisian. Data yang Bapak/Ibu/Saudara berikan hanya akan digunakan untuk kepentingan karya tulis ilmiah/skripsi tersebut. Atas perhatian dan kerjasamanya dalam pengisian kuesioner ini saya ucapkan terima kasih.

Peneliti,

Sani Yuliyana

I. Identitas Responden

1. Nama KAP : .....
2. Jenis Kelamin : □ Pria□ Wanita
3. Usia : □ 20-30th □ 31-40th
   □ 41-50th □ >50th
4. Pendidikan Terakhir : □ D3 □S1 □S2 □S3
5. Lama Bekerja : □ <1th □1-2th
   □ 3-4th □>5th

A. FRAMING

Petunjuk Pengisian Angket : Mohon Saudara memberikan pendapat atas pertanyaan-pertanyaan berikut, sesuai dengan tingkat persetujuan dan memberikan tanda centang (√).

Keterangan :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

S : Setuju

SS : Sangat Setuju

Anda adalah seorang auditor disalah satu Kantor Akuntan Publik (KAP) yang mempunyai tugas membuat *audit judgment* untuk suatu penugasan audit. Anda ditugaskan untuk melakukan audit atas laporan keuangan PT. ABC untuk tahun yang berakhir 31 Desember 2016. Saat ini audit hampir selesai dilaksanakan dan dalam proses akhir penyusunan laporan audit. Hasil sementara audit menunjukkan bahwa masih ditemukan

bukti-bukti kesalahan pencatatan dan penyajian laporan keuangan auditan. Audit telah dilaksanakan selama 30 hari kerja.

Setelah itu terdapat informasi tambahan. Beberapa tahun belakangan, kinerja perusahaan menunjukkan hasil yang tidak diharapkan. Dalam pertemuan sebelumnya auditor diyakinkan bahwa perusahaan akan mampu mengatasi permasalahan yang dihadapinya. Namun demikian diasumsikan peluang untuk menjaga kelangsungan perusahaan *(common base rate*) adalah sebesar 50 %. Anda diharapkan untuk memberikan pertimbangan untuk satu tahun ke depan dengan mengisi sesuai dengan skala yang disediakan.

PERTANYAAN	STS	TS	S	SS
1. Saya akan memberikan opini **Non-Wajar** pada laporan keuangan agar laporan audit bisa diselesaikan tepat waktu.				
2. Saya akan memberikan opini **WTP (Wajar Tanpa Pengecualian)** dengan konsekuensi laporan audit selesai tidak tepat waktu.				
3. Saya akan memberikan opini **WTP (Wajar Tanpa Pengecualian)** dengan konsekuensi harus menanggung biaya tambahan audit karena laporan audit selesai tidak tepat waktu.				
4. Saya akan memberikan pertimbangan bahwa usaha dari PT. ABC **tidak akan berlanjut** karena (*supplier*) memberikan				

kredit perdagangan yang tidak cukup menguntungkan perusahaan.				
5. Saya akan memberikan pertimbangan bahwa usaha dari PT.ABC **tidak akan berlanjut** karena produk utama perusahaan secara umum dianggap berkualitas kurang baik.				
6. Saya akan memberikan pertimbangan bahwa usaha dari PT.ABC **akan berlanjut** karena pemasok (*supplier*) memberikan kredit perdagangan yang cukup menguntungkan perusahaan.				
7. Saya akan memberikan pertimbangan bahwa usadha dari PT.ABC **akan berlanjut** karena produk utama perusahaan secara umum dianggap berkualitas baik.				

Pada saat kegiatan mengaudit berlangsung, ditemukan adanya potensi salah saji pencatatan piutang usaha yang cukup besar yaitu 3 Milyar. Diduga perusahaan memiliki kecenderungan meningkatkan piutang perusahaan agar perusahaan terlihat baik. Untuk itu, persiapan uji substantif dilakukan. Terdapat dua cara pengujian subsantif yaitu :

1. Uji Substantif A :
    - Menggunakan prosedur analitis
    - Verifikasi kecermatan rekening piutang, apakah cocok dengan buku besar atau tidak

- Melakukan verifikasi daftar umur piutang
- Melakukan vouching catatan piutang dengan dokumen pendukung

2. Uji Substantif B :
   - Melakukan transaksi setelah tanggal neraca
   - Melakukan tracing data transaksi dari dokumen ke buku besar
   - Konfirmasi ke pihak ketiga independen
   - Membandingkan penyajian piutang dengan Standar Akuntansi Keuangan yang berlaku

PERTANYAAN	STS	TS	S	SS
8. Saya memilih melakukan pengujian substantif A dengan konsekuensi hanya 1 Milyar saja yang selamat.				
9. Saya memilih melakukan pengujian substantif B dengan konsekuensi hanya 1/3 dari 3 Milyar saja yang selamat dan 2/3 tidak dapat diselamatkan.				

B. INDEPENDENSI AUDITOR

PERTANYAAN	STS	TS	S	SS
1. Saya bebas dari kepentingan dalam menggunakan *Judgment* mengenai fakta dan opini dalam laporan audit meskipun klien memberikan fasilitas lebih.				

2. Lama ikatan dengan klien tidak mempengaruhi saya dalam memberikan pertimbangan secara profesional.				
3. Kesalahan klien tetap saya laporkan meskipun telah memiliki hubungan yang lama dengan klien.				
4. Fasilitas yang saya terima dari klien, tidak membuat saya sungkan terhadap klien sehingga saya bebas dalam melakukan audit.				
5. Penyusunan program audit bebas dari campur tangan pimpinan untuk menentukan, mengeliminasi atau modifikasi bagian-bagian tertentu yang diperiksa.				
6. Penyusunan program audit bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor.				
7. Penyusunan program audit bebas dari usaha-usaha pihak lain untuk menentukan subjek pekerjaan pemeriksaan.				
8. Pelaksanaan pemeriksaan harus bekerjasama dengan manajerial selama proses pemeriksaan.				
9. Pemeriksaan bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan.				
10. Pelaporan bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta				

yang dilaporkan.				
11. Pelaporan hasil audit bebas dari bahasa atau istilah-istilah yang menimbulkan multi tafsir.				
12. Pelaporan bebas dari usaha pihak tertentu untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan.				

C. AUDIT *JUDGMENT*

Petunjuk Pengisian Angket : Mohon Saudara memberikan pendapat atas pertanyaan-pertanyaan berikut, sesuai dengan tingkat persetujuan dan memberikan tanda centang (√).

Keterangan :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

S : Setuju

SS : Sangat Setuju

Anda adalah staf auditor yang sedang mengaudit perusahaan XYZ, suatu klien baru yang sangat penting yang bergerak dalam bidang manufaktur. Saat ini anda adalah satu-satunya auditor eksternal yang terlibat dalam penghitungan fisik persediaan perusahaan XYZ pada suatu gudang. Pada saat penghitungan fisik persediaan, anda memperhatikan bahwa seorang akuntan dari perusahaan XYZ (klien anda) mencontek item-item dalam kartu persediaan yang telah anda pilih untuk sampel.

Anda menaruh curiga terhadap akuntan klien tersebut karena mungkin selanjutnya akan memalsukan penghitungan pada item persediaan yang tidak dipilih sebagai sample.

1. Apakah anda akan mencegah akuntan klien mengikuti untuk mencatat informasi mengenai sampel anda ?

STS	TS	S	SS

2. Apakah anda akan mengijinkan akuntan klien mengikuti anda untuk mencatat informasi mengenai sampel pengujian ?

STS	TS	S	SS

Saat makan siang pada hari yang sama, anda bertemu dengan atasan anda pada suatu acara perusahaan XYZ. Anda mendiskusikan masalah yang anda hadapi yaitu akuntan klien mencatat informasi menenai pengujian yang anda lakukan. Klien mungkin selanjutnya dapat memalsukan catatan persediaan setelah memikirkan isu tersebut, atasan anda mengakui bahwa anda memiliki perhatian yang valid. Namun demikian, atasan anda menyatakan ini adalah klien baru yang penting dan perusahaan anda tidak ingin mendapat masalah dalam hubungannya dengan klien. Atasan anda kemudian memberitahu anda untuk meneruskan pengujian dan segera pindah ke aktivitas lain.

3. Apakah anda akan melawan instruksi atasan anda dan mencoba mencegah akuntan klien mengikuti anda untuk mencatat informasi mengenai sampel pengujian anda?

STS	TS	S	SS

4. Apakah anda akan mengikuti instruksi atasan anda dan mengijinkan akuntansi klien meneruskan mencatat sampel pengujian anda ?

STS	TS	S	SS

Anda telah menguji catatan piutang dagang dan menyeleksi sampel akun untuk konfirmasi dari setiap strata populasi. Sebelum permintaan konfirmasi dikirim, *controller* perusahaan klien meminta untuk melihat akun yang akan dikonfirmasi *controller* menelaah (*review*) daftar dan meminta anda untuk tidak melakukan konfirmasi terhadap tiga akun dalam daftar anda. Tiga akun tersebut termasuk dalam sampel anda karena memiliki saldo yang besar dan melebihi sejumlah rupiah tertentu yang telah ditentukan sebelumnya. Cotroller menjelaskan bahwa konfirmasi tersebut “akan merepotkan pelanggan ini karena mereka adalah tipe yang sulit berhubungan dengan baik”.

Anda menaruh perhatian mengenai hal tersebut karena perusahaan klien akan menerbitkan laporan tahunan mereka segera setelah akhir tahun. Waktu yang ada sangat terbatas untuk mengganti prosedur audit pada tiga

akun yang besar ini. Senagai contoh, tidak cukup waktu untuk menunggu penagihan akun tersebut pada periode berikutnya. Tanpa konfirmasi, hanya akan tersedia bukti substantif minimal untuk mendukung saldo ini.

5. Apakah anda akan mengeluarkan pelanggan dari proses konfirmasi seperti yang diminta *controller* ?

STS	TS	S	SS

6. Apakah anda akan menolak untuk menghilangkan pelanggan dari proses konfirmasi ?

STS	TS	S	SS

Anda menanyakan kepada atasan anda tentang apa yang harus anda kerjakan terhadap permintaan *controller* (klien anda) mengenai konfirmasi tersebut. Anda mendiskusikan pertimbangan anda bahwa tanpa mengirimkan konfirmasi, bukti substantif yang tersedia sangat minim untuk mendukung saldo piutang dagang. Setelah berpikir mengenai isu tersebut, atasan anda memberitahu anda bahwa perusahaan tersebut adalah klien baru yang penting dan bahwa permintaan *controller* nampaknya beralasan. Atasan anda kemudian mengatakan kepada anda untuk meneruskan pekerjaan sesuai dengan kebijakan *controller*.

7. Apakah anda akan mengikuti instruksi atasan dan mengeluarkan pelanggan dari proses konfirmasi seperti yang diminta *controller* ?

STS	TS	S	SS

8. Apakah anda akan bertindak melawan instruksi atasan anda dan menolak untuk menghilangkan pelanggan dari proses konfirmasi ?

STS	TS	S	SS

Anda melakukan audit pada perusahaan publik, anda menemukan adanya salah saji (misstatement) yang bersifat material dalam laporan keuangan klien yang mengarah kepada terjadinya penyimpangan. Untuk menyakinkan temuan tersebut, maka anda melakukan verifikasi terhadap klien. Dalam pertemuan verifikasi tersebut, penjelasan yang diberikan oleh klien dapat meyakinkan bahwa salah saji material tersebut merupakan kesengajaan. Kemudian anda bertemu dengan atasan anda untuk mendiskusikan masalah tersebut, lalu atasan anda mengatakan bahwa salah saji material dalam laporan keuangan tersebut hanya hal yang biasa dan tidak perlu dipikirkan karena atasan anda ingin menjaga hubungan baik dengan klien.

9. Apakah anda akan melindungi perusahaan klien yang saat ini sedang berkembang serta untuk menjaga hubungan baik yang selama ini terjalin, dan memutuskan untuk tidak menyampaikan

adanya salah saji material dalam laporan keuangan auditan yang diterbitkan ?

STS	TS	S	SS

10. Apakah anda akan memutuskan untuk tetap menyampaikan adanya salah saji material dalam laporan keuangan auditan yang diterbitkan ?

STS	TS	S	SS

11. Apakah anda akan melakukan instruksi dari atasan anda dan tidak akan melaporkan salah saji material dalam laporan keuangan auditan yang diterbitkan ?

STS	TS	S	SS

12. Apakah anda akan melawan instruksi dari atasan anda dan tetap akan melaporkan salah saji material dalam laporan keuangan auditan yang diterbitkan ?

STS	TS	S	SS

Appendix 2. Certificate of Research

1. Indarto Waluyo Public Accountant Firm

SURAT KETERANGAN

Dengan ini menerangkan bahwa mahasiswa/i dengan Identitas :

Nama	: SANI YULIYANA
NIM	: 14812141013
Fakultas/Jurusan	: Ekonomi / Akuntansi
Universitas	: UNIVERSITAS NEGERI YOGYAKARTA

Benar-benar telah melakukan penelitian dalam rangka penyusunan skripsi Tugas Akhir di Kantor Akuntan Publik Indarto Waluyo dengan judul:

" THE EFFECT OF FRAMING AND AUDITOR INDEPENDENCE ON AUDIT JUDGMENT PERCEPTION "

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, Oktober 2017
KAP Indarto Waluyo
Office Manager,

Onik Aryani A.Md

2. Bismar, Muntalib & Yunus Public Accountant Firm

BISMAR, MUNTALIB & YUNUS
Registered Public Accountant
Jl. Soka No. 24 Baciro, Yogyakarta 55225

SURAT KETERANGAN

Yang bertandatangan di bawah ini:

Nama : Putri Ayu Riandari
Jabatan : Manager Operasional
Kantor Akuntan Publik BISMAR, MUNTALIB & YUNUS
Cabang Yogyakarta

Bersama ini menerangkan bahwa:

Nama : Sania Yuliana
NIM : 14812141013
Universitas : Fakultas Ekonomi,
Univesitas Negeri Yogyakarta

Telah menyebarkan Kuisioner penelitian dalam rangka menyusun skripsi yang berjudul " ***The Effect of Framing and Auditor Independence on Audit Judgment Preception*** "

Demikian surat keterangan ini dibuat dan untuk digunakan sebagaimana mestinya.

Yogyakarta, 22 November 2017
KAP Bismar, Muntalib & Yunus

Putri Ayu Riandari
Manager Operasional

3. Drs. Soeroso Donosapoetro Public Accountant Firm

KANTOR AKUNTAN PUBLIK
Drs. SOEROSO DONOSAPOETRO
IZIN USAHA : KEP. MENKEU NO. 254/KM.06/2004
JL. BEO No. 49 DEMANGAN BARU TELP/FAX. : 0274-589283 YOGYAKARTA 55281
e-mail : soerosods@gmail.com

SURAT KETERANGAN

Bersama ini, KAP Soeroso Donosapoetro menerangkan bahwa :

Nama	: SANI YULIYANA
NIM / NIRM	: 14812141013
Fakultas/ Jurusan	: Ekonomi/Akuntansi
Universitas	: UNIVERSITAS NEGERI YOGYAKARTA

Telah melakukan penelitian yang berjudul "The Effect Of Framing And Auditor Independence On Audit Judgment Perception " dengan menyebar kusioner di KAP Soeroso Donosapoetro.

Surat Keterangan ini kami keluarkan untuk dipergunakan sebagaimana mestinya.

Yogyakarta, 23 November 2017

KAP. SOEROSO DONOSAPOETRO
Administrasi

Dewanggi Ira Veolita, SE

4. Drs. Henry & Sugeng Public Accountant Firm

Drs. HENRY & SUGENG
Registered Public Accountants
Tax and Management Consultans
Kep-1365/KM.I/2009

SURAT KETERANGAN

Nomor : 125/KAP/HS/YGY/X/2017
Perihal : Surat Keterangan

Yang bertandatangan dibawah adalah Manajer Audit KAP Drs. Henry & Sugeng menerangkan bahwa :

Nama	: Sani Yuliyana
NIM/NIRM	: 14812141013
Prodi	: Akuntansi
Fakultas	: Ekonomi
Universitas	: Universitas Negeri Yogyakarta

Adalah benar telah mengirimkan Kuesioner untuk penelitian dalam rangka menyusun skripsi dengan judul "Pengaruh *Framing* dan Independensi Auditor terhadap Persepsi Audit *Judgment*".

Demikian Surat Keterangan ini dibuat dan untuk digunakan sebagaimana mestinya.

Yogyakarta, 31 Oktober 2017
KAP Drs. Henry & Sugeng

Eri Sulistiyo, S.E.
Manajer Audit

Kantor Pusat : Jl. Gajah Mada 22 Telp. (0274) 514883 Fax. (0274) 514883 Yogyakarta 55112
Kantor Cabang : Jl. Manunggal Kebonsari Kencana No. 45 Blok B-10 Kebonsari Jambangan Surabaya 60233
Telp. (031) 829 7513, 70418434 Fax. (031) 829 7513

5. Drs. Hadiono Public Accountant Firm

KANTOR AKUNTAN PUBLIK
DRS. HADIONO

SURAT KETERANGAN
No. 0423/KAP/HDN/XI/2017

Yang bertandatangan dibawah ini, mewakili:

Nama	: Drs. HADIONO
Jabatan	: Pimpinan Kantor Akuntan Publik Drs. Hadiono
Alamat	: Jl. Kusbini No. 27 **Yogyakarta**

Dengan ini menerangkan bahwa mahasiswa dengan identitas :

Nama	: SANI YULIYANA
NIM	: 14812141013
Program Studi	: Akuntansi/Fakultas Ekonomi
Universitas	: UNIVERSITAS NEGERI YOGYAKARTA

Benar-benar melakukan penelitian di KAP **Drs. Hadiono** dengan skripsi berjudul "***The Effect of Framing and Auditor Independence on Audit Judgemnet Perception***"
Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 6 November 2017

Kantor Akuntan Publik " DRS. HADIONO "
NIU-KAP 98.2.0258

a/n

RININTA RADITYASARI, SE., Ak., CA.

Griya HDN

6. Drs. Inaresjz Kemalawarta Public Accountant Firm

KANTOR AKUNTAN PUBLIK
DRS. INARESJZ KEMALAWARTA
IZIN AKUNTAN PUBLIK NO : AP. 0381 IZIN USAHA KAP. NO. KEP. 178/KM.1/2006
ALAMAT : JL. RINGIN PUTIH NO. 7 PRENGGAN KOTAGEDE YOGYAKARTA - 55172 • TELEPON : 0274 - 383205

SURAT KETERANGAN

Dengan ini menerangkan bahwa mahasiswa dengan identitas :

Nama	: SANI YULIYANA
NIM	: 14812141013
Fakultas/Jurusan	: Ekonomi/Akuntansi
Universitas	: UNIVERSITAS NEGERI YOGYAKARTA

Benar-benar telah melakukan penelitian di Kantor Akuntan Publik Drs. Inaresjz Kemalawarta dengan skripsi berjudul "***The Effect of Framing and Auditor Independence on Audit Judgment Perception***". Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 28 November 2017
KAP Drs. Inaresjz Kemalawarta
(Pimpinan)

(Inaresjz Kemalawarta)

7. Kumalahadi, Kuncara, Sugeng Pamudji & Rekan Public Accountant Firm

KUMALAHADI, KUNCARA, SUGENG PAMUDJI & REKAN
Registered Public Accountant. License No. 946/KM. 1/2015

International Practice Group IPG

SURAT KETERANGAN
Nomor: KKSPJ/010-SKK/XI/2017

Yang bertandatangan dibawah ini:

Nama	: Florentina Widita Sari,S.E, M.Acc
Jabatan	: Associate Partner KAP Kumalahadi, Kuncara, Sugeng Pamudji dan Rekan Jakarta
Alamat	: CEO Suite Sahid Sudirman Center Lt.56 Jalan Jend. Sudirman Kav. 86 Jakarta 10220
Telp	: 021 8063 1809

Dengan ini menyatakan bahwa mahasiswa dengan identitas:

Nama	: Sani Yuliyana
NIM	: 14812141013
Program Studi	: Akuntansi
Asal Instansi	: Universitas Negeri Yogyakarta

Adalah benar-benar telah melakukan penelitian dengan menggunakan metode kuesioner di KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan dengan skripsi berjudul **"Pengaruh *Framing* dan Independensi Auditor terhadap Persepsi Audit Judgment".**

Demikian surat keterangan ini dibuat untuk dapat digunakan sebagaimana mestinya.

Yogyakarta, 17 November 2017

Hormat Kami,

KUMALAHADI KUNCARA SUGENG PAMUDJI & REKAN ★KAP★

Florentina Widita Sari, S.E, M.Acc
Associate Partner KAP KKSP dan Rekan Jakarta

Jakarta Office :
CEO SUITE, Sahid Sudirman Center 56th Floor Jl. Jend. Sudirman Kav 86 Jakarta 10220, Indonesia
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Mobile : +62 822 4342 7888 / +62 87 838 900 901
Email : kuncara@kksppartners.com / kapkuncara@gmail.com
Website : www.kuncara.co.id / www.kksppartners.com

Official member of International Practice Group, International Accountant Alliance, and Global Assurance Networks

Appendix 3. Research Data

1. Respondents Identity

No	Age	Gender	Last Education	Length of Work
1	20-30 years	Woman	S1	3-4 years
2	20-30 years	Woman	S1	1-2 years
3	20-30 years	Man	D3	>5 years
4	20-30 years	Man	S1	1-2 years
5	20-30 years	Woman	S1	1-2 years
6	20-30 years	Woman	S1	<1 years
7	20-30 years	Man	S1	1-2 years
8	20-30 years	Man	S1	1-2 years
9	20-30 years	Woman	S1	3-4 years
10	31-40 years	Woman	S1	>5 years
11	20-30 years	Man	S1	1-2 years
12	20-30 years	Man	S1	<1 years
13	20-30 years	Man	D3	1-2 years
14	20-30 years	Woman	S1	1-2 years
15	20-30 years	Woman	S1	<1 years
16	20-30 years	Woman	S1	1-2 years
17	20-30 years	Man	S1	1-2 years
18	20-30 years	Woman	S1	<1 years
19	20-30 years	Man	S1	<1 years
20	20-30 years	Man	S1	1-2 years
21	20-30 years	Woman	D3	3-4 years
22	20-30 years	Woman	S1	<1 years
23	20-30 years	Man	S1	<1 years
24	20-30 years	Woman	S1	1-2 years
25	20-30 years	Man	S1	1-2 years
26	20-30 years	Woman	S1	1-2 years
27	20-30 years	Woman	S1	3-4 years
28	20-30 years	Man	S1	1-2 years
29	20-30 years	Man	S1	<1 years
30	20-30 years	Woman	S1	1-2 years
31	20-30 years	Man	S1	3-4 years
32	20-30 years	Woman	S1	<1 years
33	20-30 years	Man	S1	1-2 years
34	20-30 years	Woman	S1	1-2 years
35	20-30 years	Woman	S1	<1 years
36	20-30 years	Woman	S1	1-2 years

37	20-30 years	Woman	S1	1-2 years
38	20-30 years	Man	S1	<1 years
39	20-30 years	Man	S1	3-4 years
40	20-30 years	Man	S1	1-2 years
41	20-30 years	Woman	S1	1-2 years
42	20-30 years	Man	S1	<1 years
43	20-30 years	Woman	S1	1-2 years
44	20-30 years	Man	S1	1-2 years

2. Audit Judgment Variable

Resp	Audit Judgment (Y)												
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Sum**
1	3	2	3	3	4	3	3	3	3	3	4	3	37
2	3	3	3	1	4	2	1	3	3	2	3	3	31
3	3	1	2	4	3	2	3	3	3	3	4	3	34
4	3	1	2	3	3	2	4	2	3	3	3	3	32
5	3	3	3	4	3	3	4	3	4	3	4	3	40
6	3	3	3	4	2	3	1	2	3	3	3	3	33
7	2	3	2	3	2	3	2	3	2	3	4	3	32
8	3	3	3	3	3	3	3	3	3	3	3	3	36
9	3	3	3	4	2	2	1	2	3	3	4	3	33
10	2	1	2	2	3	2	3	3	4	3	3	3	31
11	2	2	2	1	2	2	1	2	2	2	3	2	23
12	3	3	3	3	2	2	2	2	3	3	2	2	30
13	3	3	3	4	4	3	4	3	3	3	2	3	38
14	3	4	3	3	3	3	4	3	3	3	4	3	39
15	3	3	3	4	2	2	1	2	3	3	2	2	30
16	2	3	2	2	3	2	2	3	3	3	1	2	28
17	2	2	2	1	1	2	2	2	1	1	3	3	22
18	3	3	3	3	3	3	4	3	4	3	3	3	38
19	3	3	3	4	3	3	4	3	4	3	3	2	38
20	1	1	1	2	2	2	1	3	3	2	2	3	23
21	1	1	1	2	2	2	1	3	3	2	3	2	23
22	3	4	3	3	4	3	2	3	3	3	4	3	38
23	2	3	2	2	1	2	2	2	1	2	2	2	23
24	4	3	3	3	4	3	3	2	3	3	3	3	37
25	3	3	3	3	3	3	3	3	3	3	4	3	37
26	3	3	3	4	4	3	3	3	4	3	3	2	38
27	4	3	3	3	3	3	3	3	4	4	3	3	39
28	3	3	3	3	4	3	4	3	3	3	4	3	39
29	3	4	3	4	3	2	3	3	4	3	3	3	38
30	3	2	3	2	2	3	2	3	2	3	3	3	31
31	3	3	3	3	3	3	3	3	3	3	4	3	37
32	2	3	2	3	4	2	2	2	3	2	3	2	30
33	4	3	3	4	3	3	3	3	4	4	3	3	40
34	3	3	3	4	2	2	1	3	2	2	2	3	30
35	3	2	3	1	2	3	2	3	2	3	3	3	30
36	3	3	3	3	4	3	3	3	4	3	3	3	38
37	3	3	3	4	2	3	2	2	3	3	2	2	32

38	3	4	3	3	1	3	3	3	4	3	2	2	34
39	3	3	3	4	3	3	4	3	4	4	3	2	39
40	3	4	3	3	4	3	3	3	4	3	3	3	39
41	3	3	3	3	4	4	4	4	3	3	2	3	39
42	3	3	3	3	3	3	3	3	2	3	2	2	33
43	3	3	3	1	2	3	3	3	4	3	3	3	34
44	3	4	3	3	3	3	4	3	3	3	4	3	39

3. Framing Variable

Resp	Framing (X1)									
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**Sum**
1	2	3	3	3	2	2	3	2	3	23
2	1	2	2	3	3	2	2	2	3	20
3	2	3	3	2	3	2	2	3	2	22
4	2	2	2	2	2	3	3	2	2	20
5	2	3	3	3	2	3	3	1	2	22
6	2	2	2	4	2	3	3	2	3	23
7	3	3	3	2	2	3	3	2	2	23
8	2	3	2	2	2	3	3	3	2	22
9	1	4	4	1	1	4	4	2	2	23
10	2	3	3	3	3	3	2	3	3	25
11	1	4	4	2	2	2	2	2	2	21
12	2	3	2	2	2	2	2	3	2	20
13	3	3	4	3	2	2	2	2	2	23
14	3	2	2	3	2	2	2	2	3	21
15	2	3	2	2	2	3	3	2	3	22
16	2	3	3	3	3	2	2	2	3	23
17	2	3	3	3	3	2	2	2	2	22
18	2	3	3	2	2	3	3	2	3	23
19	3	3	3	2	2	3	3	2	3	24
20	3	3	3	3	3	2	2	3	3	25
21	3	3	3	3	3	2	2	3	3	25
22	1	3	3	2	1	4	3	2	2	21
23	2	3	3	2	2	2	2	2	3	21
24	3	3	3	3	3	3	3	2	3	26
25	4	3	3	2	2	2	2	2	2	22
26	4	3	3	2	2	2	2	2	2	22
27	2	3	3	2	2	3	3	2	2	22
28	2	2	3	2	2	3	2	2	2	20
29	2	2	2	2	2	2	2	2	3	19
30	2	3	3	3	3	2	1	2	3	22
31	2	2	3	2	2	3	2	2	2	20
32	2	3	3	2	1	2	2	2	2	19
33	3	3	4	2	2	2	2	3	2	23
34	3	3	2	2	3	2	2	2	3	22
35	2	3	3	3	3	2	2	3	3	24
36	1	2	2	2	2	3	3	3	3	21
37	2	3	3	3	3	3	3	1	2	23

38	2	3	3	3	3	3	3	1	2	23
39	1	2	2	1	1	2	2	3	2	16
40	1	2	2	1	1	2	2	3	2	16
41	1	2	2	1	1	2	2	3	2	16
42	2	2	2	2	3	2	2	3	2	20
43	2	2	2	1	2	3	3	2	3	20
44	2	3	3	3	3	3	2	3	2	24

4. Auditor Independence Variable

Resp	Auditor Independence (X2)												
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**Sum**
1	3	3	3	3	3	3	3	3	3	3	4	4	38
2	3	4	3	3	3	3	3	4	3	3	3	4	39
3	3	3	3	2	3	2	3	3	3	3	3	3	34
4	3	3	3	4	3	3	3	4	3	2	3	3	37
5	3	3	4	3	3	3	3	3	3	4	4	3	39
6	3	4	3	4	3	4	4	4	3	3	3	4	42
7	3	3	3	2	2	3	4	4	4	4	4	4	40
8	3	4	4	4	4	4	3	3	4	3	4	4	44
9	3	3	3	3	3	3	3	3	3	3	3	3	36
10	3	3	3	2	3	3	3	3	3	3	3	3	35
11	4	3	3	3	3	3	3	3	3	3	3	3	37
12	4	4	3	4	4	2	4	3	4	3	4	3	42
13	3	3	3	3	3	3	3	3	3	3	3	3	36
14	4	4	4	4	4	3	4	3	4	4	4	4	46
15	3	3	3	3	3	3	3	3	3	3	3	3	36
16	3	3	3	3	3	3	3	3	3	3	3	3	36
17	3	3	3	3	3	3	3	3	3	3	3	3	36
18	3	3	3	3	3	3	3	3	3	3	3	3	36
19	3	3	3	3	3	3	3	3	3	3	3	3	36
20	2	3	3	3	3	3	3	3	3	3	3	3	35
21	3	3	3	3	3	2	3	3	3	3	3	3	35
22	1	1	2	1	2	2	1	1	2	2	1	1	17
23	4	3	3	3	3	3	3	3	4	4	3	3	39
24	3	3	3	3	2	2	3	4	4	4	4	4	39
25	4	4	4	4	3	4	4	2	4	4	4	4	45
26	4	4	4	4	3	4	4	2	4	4	4	4	45
27	3	3	2	3	3	2	3	3	3	3	3	3	34
28	3	3	2	3	3	2	3	3	3	3	3	3	34
29	3	3	3	3	3	3	3	3	3	3	3	3	36
30	4	4	4	4	4	4	4	4	4	4	4	4	48
31	3	3	2	3	3	2	3	3	3	3	3	3	34
32	3	3	2	3	3	2	2	2	2	3	2	3	30
33	4	4	4	4	4	4	4	4	4	4	4	4	48
34	3	3	3	3	3	3	3	3	3	3	3	3	36
35	4	4	4	4	4	2	4	4	4	4	4	4	46
36	3	3	3	3	3	3	3	3	3	3	3	3	36
37	4	4	4	4	3	4	3	3	4	3	3	3	42

38	4	4	4	4	3	4	3	3	4	3	3	3	42
39	3	4	3	3	3	2	2	2	3	2	3	4	34
40	3	4	3	3	2	2	2	3	4	2	3	3	34
41	3	4	3	3	2	2	2	3	4	2	3	3	34
42	4	4	3	3	4	3	3	3	3	4	4	4	42
43	4	3	3	3	4	4	4	3	3	3	3	4	41
44	3	3	3	3	3	3	3	3	3	3	3	3	36

Appendix 4. The Result of Classic Assumption Test

1. Validity Test

   a. Framing Variable

Correlations

		Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Total
Item_1	Pearson Correlation	1	,188	,213	,287	,322*	-,235	-,156	-,121	,113	,513**
	Sig. (2-tailed)		,222	,164	,059	,033	,125	,311	,436	,464	,000
	N	44	44	44	44	44	44	44	44	44	44
Item_2	Pearson Correlation	,188	1	,726**	,140	,147	,111	,169	-,170	-,109	,588**
	Sig. (2-tailed)	,222		,000	,366	,341	,475	,272	,269	,482	,000
	N	44	44	44	44	44	44	44	44	44	44
Item_3	Pearson Correlation	,213	,726**	1	,175	,071	,096	,016	-,214	-,245	,511**
	Sig. (2-tailed)	,164	,000		,255	,648	,535	,916	,164	,108	,000
	N	44	44	44	44	44	44	44	44	44	44
Item_4	Pearson Correlation	,287	,140	,175	1	,663**	-,084	-,116	-,245	,356*	,648**
	Sig. (2-tailed)	,059	,366	,255		,000	,587	,454	,109	,018	,000
	N	44	44	44	44	44	44	44	44	44	44
Item_5	Pearson Correlation	,322*	,147	,071	,663**	1	-,206	-,269	-,015	,356*	,615**
	Sig. (2-tailed)	,033	,341	,648	,000		,179	,077	,922	,018	,000
	N	44	44	44	44	44	44	44	44	44	44
Item_6	Pearson Correlation	-,235	,111	,096	-,084	-,206	1	,782**	-,308*	-,118	,244
	Sig. (2-tailed)	,125	,475	,535	,587	,179		,000	,042	,446	,111
	N	44	44	44	44	44	44	44	44	44	44

Item_7	Pearson Correlation	-,156	,169	,016	-,116	-,269	,782**	1	-,366*	-,027	,238
	Sig. (2-tailed)	,311	,272	,916	,454	,077	,000		,015	,860	,119
	N	44	44	44	44	44	44	44	44	44	44
Item_8	Pearson Correlation	-,121	-,170	-,214	-,245	-,015	-,308*	-,366*	1	,020	-,134
	Sig. (2-tailed)	,436	,269	,164	,109	,922	,042	,015		,897	,386
	N	44	44	44	44	44	44	44	44	44	44
Item_9	Pearson Correlation	,113	-,109	-,245	,356*	,356*	-,118	-,027	,020	1	,350*
	Sig. (2-tailed)	,464	,482	,108	,018	,018	,446	,860	,897		,020
	N	44	44	44	44	44	44	44	44	44	44
Total	Pearson Correlation	,513**	,588**	,511**	,648**	,615**	,244	,238	-,134	,350*	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,111	,119	,386	,020	
	N	44	44	44	44	44	44	44	44	44	44

*. Correlation is significant at the 0.05 level (2-tailed).
**. Correlation is significant at the 0.01 level (2-tailed).

b. Auditor Independence Variable

Correlations

		Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Item_10	Item_11	Item_12	Total
Item_1	Pearson Correlation	1	,692**	,588**	,680**	,586**	,429**	,666**	,287	,629**	,559**	,618**	,586**	,822**
	Sig. (2-tailed)		,000	,000	,000	,000	,004	,000	,059	,000	,000	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_2	Pearson Correlation	,692**	1	,628**	,766**	,429**	,342*	,467**	,341*	,690**	,266	,628**	,708**	,779**
	Sig. (2-tailed)	,000		,000	,000	,004	,023	,001	,023	,000	,081	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_3	Pearson Correlation	,588**	,628**	1	,635**	,416**	,648**	,536**	,249	,691**	,494**	,655**	,509**	,794**
	Sig. (2-tailed)	,000	,000		,000	,005	,000	,000	,103	,000	,001	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_4	Pearson Correlation	,680**	,766**	,635**	1	,563**	,490**	,584**	,337*	,582**	,306*	,561**	,542**	,795**
	Sig. (2-tailed)	,000	,000	,000		,000	,001	,000	,025	,000	,043	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_5	Pearson Correlation	,586**	,429**	,416**	,563**	1	,377*	,581**	,201	,163	,401**	,445**	,439**	,628**
	Sig. (2-tailed)	,000	,004	,005	,000		,012	,000	,191	,291	,007	,002	,003	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_6	Pearson Correlation	,429**	,342*	,648**	,490**	,377*	1	,531**	,171	,307*	,361*	,320*	,397**	,618**
	Sig. (2-tailed)	,004	,023	,000	,001	,012		,000	,266	,043	,016	,034	,008	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_7	Pearson Correlation	,666**	,467**	,536**	,584**	,581**	,531**	1	,526**	,513**	,700**	,726**	,662**	,845**
	Sig. (2-tailed)	,000	,001	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_8	Pearson Correlation	,287	,341*	,249	,337*	,201	,171	,526**	1	,374*	,304*	,477**	,477**	,534**
	Sig. (2-tailed)	,059	,023	,103	,025	,191	,266	,000		,012	,045	,001	,001	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_9	Pearson Correlation	,629**	,690**	,691**	,582**	,163	,307*	,513**	,374*	1	,441**	,698**	,507**	,737**
	Sig. (2-tailed)	,000	,000	,000	,000	,291	,043	,000	,012		,003	,000	,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_10	Pearson Correlation	,559**	,266	,494**	,306*	,401**	,361*	,700**	,304*	,441**	1	,688**	,542**	,680**
	Sig. (2-tailed)	,000	,081	,001	,043	,007	,016	,000	,045	,003		,000	,000	,000

	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_11	Pearson Correlation	,618**	,628**	,655**	,561**	,445**	,320*	,726**	,477**	,698**	,688**	1	,780**	,850**
	Sig. (2-tailed)	,000	,000	,000	,000	,002	,034	,000	,001	,000	,000		,000	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_12	Pearson Correlation	,586**	,708**	,509**	,542**	,439**	,397**	,662**	,477**	,507**	,542**	,780**	1	,803**
	Sig. (2-tailed)	,000	,000	,000	,000	,003	,008	,000	,001	,000	,000	,000		,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Total	Pearson Correlation	,822**	,779**	,794**	,795**	,628**	,618**	,845**	,534**	,737**	,680**	,850**	,803**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	
	N	44	44	44	44	44	44	44	44	44	44	44	44	44

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

c. Audit Judgment Variable

Correlations

		Item_1	Item_2	Item_3	Item_4	Item_5	Item_6	Item_7	Item_8	Item_9	Item_10	Item_11	Item_12	Total
Item_1	Pearson Correlation	1	,472**	,856**	,452**	,357*	,519**	,437**	,093	,358*	,671**	,188	,295	,751**
	Sig. (2-tailed)		,001	,000	,002	,017	,000	,003	,548	,017	,000	,222	,052	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_2	Pearson Correlation	,472**	1	,681**	,339*	,201	,426**	,238	,116	,237	,294	,029	-,040	,548**
	Sig. (2-tailed)	,001		,000	,025	,192	,004	,120	,453	,122	,052	,849	,795	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_3	Pearson Correlation	,856**	,681**	1	,403**	,311*	,605**	,376*	,181	,313*	,549**	,149	,197	,736**
	Sig. (2-tailed)	,000	,000		,007	,040	,000	,012	,240	,038	,000	,334	,201	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_4	Pearson Correlation	,452**	,339*	,403**	1	,258	,232	,305*	,016	,410**	,513**	,094	-,047	,585**
	Sig. (2-tailed)	,002	,025	,007		,091	,130	,044	,916	,006	,000	,543	,762	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_5	Pearson Correlation	,357*	,201	,311*	,258	1	,359*	,478**	,392**	,445**	,324*	,266	,261	,653**
	Sig. (2-tailed)	,017	,192	,040	,091		,017	,001	,009	,002	,032	,081	,087	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_6	Pearson Correlation	,519**	,426**	,605**	,232	,359*	1	,578**	,520**	,281	,556**	,212	,246	,711**
	Sig. (2-tailed)	,000	,004	,000	,130	,017		,000	,000	,064	,000	,166	,107	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_7	Pearson Correlation	,437**	,238	,376*	,305*	,478**	,578**	1	,442**	,457**	,520**	,254	,208	,740**
	Sig. (2-tailed)	,003	,120	,012	,044	,001	,000		,003	,002	,000	,096	,176	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_8	Pearson Correlation	,093	,116	,181	,016	,392**	,520**	,442**	1	,352*	,321*	,114	,323*	,480**
	Sig. (2-tailed)	,548	,453	,240	,916	,009	,000	,003		,019	,034	,462	,033	,001
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_9	Pearson Correlation	,358*	,237	,313*	,410**	,445**	,281	,457**	,352*	1	,607**	,119	,057	,650**

	Sig. (2-tailed)	,017	,122	,038	,006	,002	,064	,002	,019		,000	,443	,715	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_10	Pearson Correlation	,671**	,294	,549**	,513**	,324*	,556**	,520**	,321*	,607**	1	,158	,112	,749**
	Sig. (2-tailed)	,000	,052	,000	,000	,032	,000	,000	,034	,000		,306	,470	,000
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_11	Pearson Correlation	,188	,029	,149	,094	,266	,212	,254	,114	,119	,158	1	,509**	,412**
	Sig. (2-tailed)	,222	,849	,334	,543	,081	,166	,096	,462	,443	,306		,000	,005
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Item_12	Pearson Correlation	,295	-,040	,197	-,047	,261	,246	,208	,323*	,057	,112	,509**	1	,363*
	Sig. (2-tailed)	,052	,795	,201	,762	,087	,107	,176	,033	,715	,470	,000		,016
	N	44	44	44	44	44	44	44	44	44	44	44	44	44
Total	Pearson Correlation	,751**	,548**	,736**	,585**	,653**	,711**	,740**	,480**	,650**	,749**	,412**	,363*	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	,001	,000	,000	,005	,016	
	N	44	44	44	44	44	44	44	44	44	44	44	44	44

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

2. Reliability Test

a. Framing Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.650	6

b. Auditor Independence Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.924	12

c. Audit Judgment Variable

Reliability Statistics

Cronbach's Alpha	N of Items
.838	12

3. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	4.82419247
Most Extreme Differences	Absolute	.107
	Positive	.077
	Negative	-.107
Test Statistic		.107
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

4. Multicollinearity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	42.824	6.213		6.893	.000		
	Farming	-.950	.349	-.416	-2.726	.009	.885	1.130
	Independensi	.125	.149	.129	.843	.404	.885	1.130

a. Dependent Variable: Audit_Judgment

5. Linearity Test
   a. Framing – Audit Judgment

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Audit_Judgment * Farming	Between Groups	(Combined)	251.117	7	35.874	1.387	.241
		Linearity	164.158	1	164.158	6.347	.016
		Deviation from Linearity	86.958	6	14.493	.560	.759
	Within Groups		931.133	36	25.865		
	Total		1182.250	43			

   b. Auditor Independence – Audit Judgment

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Audit_Judgment * Independensi	Between Groups	(Combined)	499.997	14	35.714	1.518	.166
		Linearity	.186	1	.186	.008	.930
		Deviation from Linearity	499.811	13	38.447	1.634	.132
	Within Groups		682.253	29	23.526		
	Total		1182.250	43			

6. Heteroscedasticity Test

Correlations

			Farming	Independensi	Unstandardized Residual
Spearman's rho	Farming	Correlation Coefficient	1.000	.310*	.069
		Sig. (2-tailed)	.	.040	.659
		N	44	44	44
	Independensi	Correlation Coefficient	.310*	1.000	-.011
		Sig. (2-tailed)	.040	.	.943
		N	44	44	44
	Unstandardized Residual	Correlation Coefficient	.069	-.011	1.000
		Sig. (2-tailed)	.659	.943	.
		N	44	44	44

*. Correlation is significant at the 0.05 level (2-tailed).

Appendix 5. The Result of Hypothesis Test

1. First Hypothesis Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,373[a]	,139	,118	4,923

a. Predictors: (Constant), Framing

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	164,158	1	164,158	6,772	,013[b]
	Residual	1018,092	42	24,240		
	Total	1182,250	43			

a. Dependent Variable: Audit Judgment

b. Predictors: (Constant), Framing

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	46,122	4,812		9,585	,000
	Framing	-,851	,327	-,373	-2,602	,013

a. Dependent Variable: Audit Judgment

2. Second Hypothesis Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,013[a]	,000	-,024	5,305

a. Predictors: (Constant), Auditor Independence

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,186	1	,186	,007	,936[b]
	Residual	1182,064	42	28,144		
	Total	1182,250	43			

a. Dependent Variable: Audit Judgment

b. Predictors: (Constant), Auditor Independence

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,213	5,744		5,956	,000
	Auditor Independence	-,012	,150	-,013	-,081	,936

a. Dependent Variable: Audit Judgment

3. Third Hypothesis Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.392[a]	.154	.112	4.940

a. Predictors: (Constant), Independensi, Farming

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	181.518	2	90.759	3.718	.033[b]
	Residual	1000.732	41	24.408		
	Total	1182.250	43			

a. Dependent Variable: Audit_Judgment

b. Predictors: (Constant), Independensi, Farming

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	42.824	6.213		6.893	.000
	Farming	-.950	.349	-.416	-2.726	.009
	Independensi	.125	.149	.129	.843	.404

a. Dependent Variable: Audit_Judgment