

DOES AUDITOR'S ATTRIBUTES IMPACT ON PROFESSIONAL JUDGEMENT IN A FINANCIAL AUDIT? EMPIRICAL EVIDENCE FROM MYANMAR SAI

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Abstract. This study investigates auditor attributes that may influence an auditor's judgment in a financial audit. The purpose of this study is specified to show the impact of auditor's attributes on professional judgment on the financial auditing process. An empirical research methodology is carried out to show the impact of the attributes on professional judgments. With this approach, hypotheses have been formulated and tested using empirical data and existing theories. A quantitative survey method was followed to collect the data for this study. A questionnaire was sent to selected auditors in Myanmar SAI to collect the data relating to the factors that influence auditors' judgment, such as gender, age, education, knowledge, position level, experience, training, location, and job cognition. The findings of this study show that variables such as age, professional degree, education level, and knowledge are highly significant in auditor judgment. The limitation of this research is the sample size, and sample characteristics are different in Myanmar SAI from other SAIs. Almost 85% of respondents are female in Myanmar SAI. Therefore, it is considered a limitation of this study.

Keywords: auditor's attribute, auditor's professional judgment, Myanmar SAI, auditor's experience, professional audit framework.

JEL Classification: M0, M1, M4.

Introduction

Auditor's judgment quality determines the overall quality of an audit. An auditor's ability to make high-quality judgments and decisions across varying levels of task complexity also be affected by their attributes (Asiriwuwa et al., 2018; Sanusi & Iskandar, 2018). Usually, auditors are assigned to express their opinion to evaluate whether the information is true or fair in financial statements; therefore, their personal and professional attributes always influence their judgment on financial statements (Mura & Buleca, 2012; Nelson & Tan, 2005). In their study, Fenyves et al. (2019) examined the notes to the financial statements; checking the compliance of the notes to the financial statements with the law falls under auditors' responsibilities. As both the personal and professional attributes influence

on their decision-making or judgmental attitudes, the auditor should have sufficient attributes to judge the financial statements. Possessing the right attributes helps to consider the right decision and judgment in the financial audit. Therefore, auditor attributes influence to carry out their audit effectively, efficiently, and high quality in audit operations (Abdolmohammadi & Shanteau, 1992; Irawati & Solikhah, 2018; Makarenko et al., 2021; Nekomahmud et al., 2020; Nekomahmud & Fekete-Farkas, 2020; Rossi et al., 2020). Recently, accounting scandals have challenged and transformed the roles of auditors in different dimensions. As the accountancy profession has come under public scrutiny with the media shining a spotlight on auditors in recent times, therefore some skills have come forward in high demand, such as making a timely decision, re-examining the skills, in-depth professionalism,

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and adapting to the environment (Siriwardane et al., 2014). Besides, highlighting financial accountability is working as a challenge in both public and private organizations (Aftab Khan et al., 2021; Pekerşen & Tugay, 2020). Auditors are bound to play roles in stopping the loss of funds through statutory auditing.

Statutory auditors of the SAI in the Supreme Audit Institutions need to have professional skills related to auditing. In this prospect, Myanmar SAI is responsible for submitting the report on auditing the accounts of receipt and payment of the Union, the implementation of works, and the unusual situation. Statutory auditors in Myanmar SAI must have the skillful, sufficient experience and adequate training, appropriate knowledge, necessary education. These factors can influence an auditor's judgment, so an auditor needs to know which auditor attributes can affect the judgment in audit operations. Based on these circumstances, Myanmar SAI has been selected as the study area of this research.

A study on auditors' attributes is common; however, there is no such research based on Myanmar. Also, as an SAI of an emerging country, there is huge scope to develop auditing practices. However, there is no research on Myanmar SAI, which represents the circumstances of Myanmar. These circumstances are regarded as the gap in this research. Therefore, this research is unique for Myanmar SAI, and this is the novelty of this research. Based on the research gap, the objective of this study has been specified by the researchers. In general, this study aims to identify the determinants of both personal and professional attributes of auditors of Myanmar. In addition, identifying the impact of those attributes on an auditor's judgmental quality is also identified as an objective. Based on these objectives, related hypotheses have also been drawn to prove the particular significance. Whatever, this study will have a significant implication on real circumstances. As Myanmar is a developing country and Myanmar SAI is trying to conduct the auditing activities in compliance with International Standards. By reading this paper, Myanmar SAI auditors will know which auditor attributes can impact audit judgment and benefit and learn about the importance of auditor attributes in auditor judgment. Also, this study will have a significant contribution to the present literature. It will contribute to showing new relations among the attributes

1. Literature review and hypotheses

1.1. Professional judgment of the auditor

Judgment is the process of reaching a decision or drawing a conclusion with several possible alternative solutions. Professional judgment is considered the essence of the audit. It is a skill that an auditor gains through experience, higher professional degrees, training, etc. It cannot be learned by simply having training; the auditors must have faced that particular event over time to strengthen their professional judgment skills with great work experience¹ (Ready Ratios, n.d.). In the earlier research mentioned, several

key factors influence professional judgment, including audit environment, audit evidence, decision process, and qualitative features of judgment. Also, knowledge, experience, honesty, independence, commitment to ethical principles, professional skepticism are the most important personal features effective in professional judgment in audit (Halim et al., 2018; Vasiliauskienė & Daujotaitė, 2019). The judgment process includes some components that influence on judgment process. However, considering the judgments as more important and comparatively more difficult, a professional judgment framework may guide the understanding judgment process. KPMG's showed a *Professional Judgment Framework*. Ranzilla et al. (2011) identified the KPMG professional judgment framework (Figure 1), including several components, such as mindset, consultation, knowledge and professional standards, influences and biases, reflection, and coaching. At the core of the framework, including a five-step judgment process; (a) identify the issue and objectives, (b) consider alternatives, (c) gather and evaluate information, (d) reach a conclusion, (e) articulate and document rationale. Based on these discussions, the hypothesis of this study has developed.

H_0 = There is no impact of auditor's attribute on auditor's professional judgment.

H_1 = There is a significant impact of auditor's attribute on auditor's professional judgment.

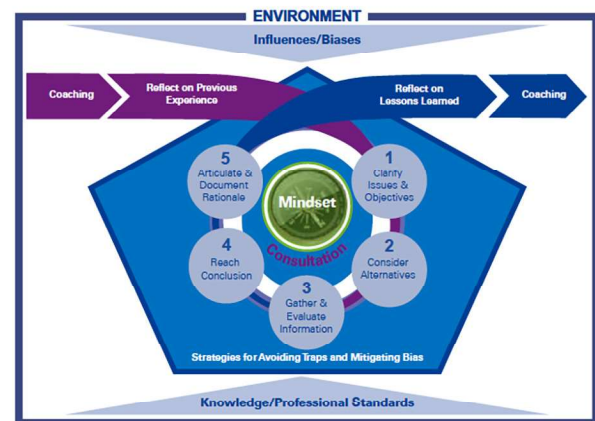


Figure 1. KPMG professional judgement framework (Ranzilla et al., 2011)

1.2. Gender and auditor's judgment

Gender is one of the factors influencing audit judgment (Hajiha et al., 2012; Haron et al., 2014). Both men and women have to perform more efficiently the specific tasks in society. In some cases, if society has biases regarding gender appropriateness for some positions, it creates obstacles to women's career opportunities (Bilan et al., 2020), which further results in gender gaps in different employment issues – remuneration, availability of jobs, etc. (Mishchuk et al., 2019). Some researchers argued that male and female auditors' judgment is different.

¹ https://www.readyratios.com/reference/audit/professional_judgment.html

Male and female statutory auditors behave differently concerning professional ethics rules (Hottegindre et al., 2017). When men and women make different decisions, men psychologically are stronger than women. Men can make decisions quickly and definitely. Nugrahanti and Jahja (2018) showed that when the female auditor compared with the male auditor in audit judgment, the female auditor could accomplish more than the male auditor. The auditor's gender affects the quality of judgment and women judge better than men. As a result of the study's Irawati and Solikhah (2018), the male and female auditors conducted the same professional judgment as per the following professional demand, so this study said that the gender does not significantly differ in the audit judgment. Based on this concept, this study draws the below hypothesis.

Hypothesis (H_{1A}): Gender has a significant influence on auditor judgment.

1.3. Age and auditor's judgment

Age is also as important in professional judgment. A person with efficient knowledge and appropriate age can judge the correct decision in their tasks or important matters. Age determines a person's ability to work, including responding to any stimulus given by other individuals/parties. An elderly auditor leads to lower physical ability, but otherwise, experience and stability of emotions can be higher. This means that older auditors are more willing to accept reality, have a more positive attitude towards work, and perform better (Vasiliauskienė & Daujotaitė, 2019). Older auditors are also considered less flexible and reject new technologies. But on the other hand, several positive qualities can be found in older auditors, including experience, consideration, strong work ethics, and commitment to quality (Fransson & Lindqvist, 2010; Hajjha et al., 2012). Based on this concept, this study draws the below hypothesis.

Hypothesis (H_{1B}): Age has a significant influence on auditor judgment.

1.4. Educational level and auditor's judgment

Auditors are considered professionals because they have unique expertise acquired through education and training, and lifelong learning. The profession has more and more emphasized the importance of continuing education and training programs to make auditors keep abreast of the latest standards and techniques, both in auditing and accounting. Usually, auditors with higher education and more training time may have substantial theoretical knowledge on audit-related topics (Pierce & Sweeney, 2010). Due to the current requirements, they should have knowledge and expertise in finance and accounting (Jerzemska & Koyama, 2020). Fatmawati et al. (2018) examine whether participants with higher levels of formal

education (i.e., a professional accounting program) have higher levels of trait skepticism than participants with lower levels of formal education (i.e., an undergraduate program). Gul et al. (2013) put forward a view on how a higher level of education positively impacts the quality of the audit process. This study shows that accounting students have a higher degree of suspicion of traits than undergraduates do. Based on this concept, this study draws the below hypothesis.

Hypothesis (H_{1C}): Educational level has a significant influence on auditor judgment.

1.5. Professional degree and auditor's judgment

Knowledge is the basic understanding to conduct tasks. Auditors should have the basic knowledge for their professional tasks, specific knowledge in line with the development of new technologies, and knowledge of dealing with the current issue in their tasks (Abdolmohammadi & Shanteau, 1992). Professional degrees help auditors be more expert in giving opinions or judgment. Usually, different professional degrees help to extend their understanding with adequate knowledge, which helps directly or indirectly to make the right decision, direction, and performance in audit activities (Bédard, 1989; Bédard & Herman, 2008; Bonner, 2011; Kabara et al., 2019). Some researchers measure auditors' knowledge, such as their experience, training, workshop, seminar, and educational background (Abdolmohammadi & Shanteau, 1992; Baldauf et al., 2020; Gul et al., 2013; Troy et al., 2011). Based on this concept, this study draws the below hypothesis.

Hypothesis (H1E): Professional degree has a significant influence on auditor judgment.

However, based on the above literature and hypothesis, a theoretical framework is drawn with all the professional auditor judgment attributes. Figure 2 presents the framework of auditor attributes and professional judgment.



Auditor attributes and professional judgement

Figure 2. The framework of this study

1.6. Position and auditor's judgment

Correspondingly, studies on the ethical behavior of accountants have shown that individuals with a higher position have a stronger sense of commitment or obligation to their profession than those in a lower position. In an individual position, the person who possesses a higher level has more responsibility and accountability than the lower-level person (Halim et al., 2018; Mihai et al., 2020). The high-level auditor needs to pay more attention to the judgment of audit activities than the low-level auditor. Ponemon (1990) investigated the auditor position in ethical judgment in accounting which associates the hierarchical auditor position in their audit firm and ethical reasoning and judgment. Even though, Haron et al. (2014) revealed that the position level of auditors does not indicate a significant relationship with ethical judgment. In audit judgment and decision-making, auditor rank is used as the measurement of experience. Some researchers found rank differences associated with the differences in knowledge and judgment and decision-making. Auditor rank has also been associated with differences in the performance audit field. High-rank auditors have superior judgment skills, technical knowledge, problem-solving skills, and more experience (Fransson & Lindqvist, 2010). Trotman et al. (2009) addressed audit rank in audit firms that will influence judgment and decision making by the auditor's hierarchical position. Based on these concepts, this study draws the below hypothesis.

Hypothesis (H_{1E}): Auditors' position has a significant influence on auditor judgment.

1.7. Experience and auditor's judgment

Broad experience and professional behavior positively influence audit quality and performance (Asare et al., 2009; Pudjiarti & Hutomo, 2020; Halim et al., 2018). Auditors' experience levels can vary competing goals by the reaction an auditor. Usually, the less experienced auditors are more influenced by implied goals such as client-related pressures than more experienced auditors. The auditor's characteristics, especially experience, are important, and the audit structure/firm type significantly influences the judgment made (Kotchetova et al., 2006; Ivanov, 2020; Messier & Martinov-Bennie, 2005). More experienced auditors can easily decide on relevant information for their auditing than less experienced auditors. Earlier research showed that expert auditors used directed strategies to acquire relevant information. Several auditing studies have been found that irrelevant information influenced less experienced auditors' judgment. Bhattacharjee and Moreno (2002) found that more experienced auditors can ignore irrelevant affective information when provided with this information, but less experienced auditors cannot ignore it.

Moreover, less experienced auditors had higher risk assessment ratings when they incorporated this irrelevant negative affective information into their judgments. A more experienced lead auditor can conduct a high-quality

audit than a less experienced auditor (Cahan & Sun, 2015; Ghozali & Januarti, 2013; Haeridistia & Fadjarenie, 2019; Khan et al., 2020; Nasyrah Noor et al., 2019; Tăchiciu et al., 2020). Experience for the auditor is associated with acquired knowledge, particular matters, and accounting issue. Experience determines decision performance to perform their tasks effectively and efficiently (Libby & Luft, 1993). In addition, this study includes a concept equation to explain decision performance:

$$\text{Performance} = f(\text{Ability, Knowledge, Environment, Motivation})$$

Kuntari et al. (2017) found that auditor experience influenced audit quality. Lehmann and Norman (2006), Phang (2019), Rozario and Issa (2020) showed that some concepts listed in the problem representation are associated with judgment, regardless of experience level. Moreover, more experienced auditors have more concise problem representations than do novices. Thus, audit experience can lead to more accurate audit judgments. Based on these concepts, this study draws the below hypothesis.

Hypothesis (H_{1F}): Experience has a significant influence on auditor judgment.

1.8. Training and auditor's judgment

Nowadays, the work environment requires employees who possess skills in performing complex tasks for efficient and effective performance. Training (performance improvement tools) is required when employees do not meet a certain standard or the expected performance level. Today's workplace usually requires employees to be independent thinkers, responsible for making the right decisions based on limited information. If employees do not possess these skills, training may be required. Auditors should have at least a diploma in accounting and/or a bachelor's degree in accounting or finance. Auditors may be required to perform their jobs well, such as analytical skills, decision-making, communication, interpersonal skills, leadership, risk management, planning, problem-solving, result orientation, self-management, teamwork, technology knowledge, etc. (Asiriwuwa et al., 2018; Černius & Birškytė, 2020; Franchuk et al., 2020; Mohammad, 2020; Mura & Hajduová, 2021; Pudjiarti & Hutomo, 2020; Tamošiūnienė & Savčuk, 2007). Training for auditors will provide the skills needed to take the next step in their auditing career. Training will provide a comprehensive and practical understanding of conducting a successful internal or external audit and performing effectively and efficiently, either as part of an audit team or as the team leader. Most of the training for auditors pays special attention to audit principles, the role and responsibilities of auditors, the importance of planning, how to collect adequate audit evidence, and report on the audit results and follow-up activities required. Based on these concepts, this study draws the below hypothesis.

Hypothesis (H_{1G}): Training has a significant influence on auditor judgment.

1.9. Location and auditor's judgment

According to previous research, the larger the audit firm, the better the quality of the audit. Investors also perceive that large audit firms are of higher quality because they have characteristics related to more observable audit quality (Halim et al., 2018; Rozario & Issa, 2020; Phang, 2019; Francis & Yu, 2009; Lennox, 1999; De Angelo, 1981). These patterns are similar to findings obtained for the internal audit, particularly the audit committee's composition and diligence (Yameen et al., 2019). Large firms are usually situated in a highly developed areas. Therefore, the location is also a matter in auditor judgments. Usually, high performance and high-quality auditors get the working opportunity in the highly developed area. In addition, Myanmar SAI frequently provide in-house training such as workshop to selected auditors in Union, State/Region, District, and Township at the Head office. Other audit office does not have formal in-house training. Some research revealed that firm size is not related to moral practice and judgment. Based on these concepts, this study draws the below hypothesis.

Hypothesis (H_{1H}): Location has a significant influence on auditor judgment.

1.10. Job cognition and auditor judgment

Tekell (2008) expressed cognition as the content of thoughts or beliefs about an attitude, object, or statement of fact in question, usually in comparison to a standard or expectation. Judgment may arrive through cognition. One's job cognition reflects the degree to which job facets (e.g., salary, appreciation, job condition, and career advancement opportunities) are deemed satisfactory when the individual evaluates and compares them with his objectives. Setiawan and Iswari (2016) and Sahu and Pathardikar (2014) divided work cognition into two variables, internal work cognition, and external work cognition. Internal work cognition refers to intrinsic job cognition as the internal desire to use abilities in work, and extrinsic job cognition is the external elements of the workplace at work, such as the influence of supervisors, workload, growth opportunities, recognition, and interpersonal relationship. Sahu and Pathardikar (2014) also mentioned that the perception of work would affect positive emotions, and these emotions or perceptions will affect performance. Knowledge and experience gained from their perceptions lead to attitudes and behaviors in the work environment. Tekell (2008) said that job perception is related to key employee performance, such as employee behavior, turnover, commitment, and performance. Lee and Allen (2002) found that work cognition is closely related to organizational citizenship behavior (OCB). Based on these concepts, this study draws the below hypothesis.

Hypothesis (H_{1I}): Job cognition has a significant influence on auditor judgment.

2. Methodology

This research aims to explain if certain auditor attributes affect Myanmar SAI auditor's judgment. To be able to achieve this aim, a suitable methodological approach was selected. Since the aim is connected to explaining factors that affect the judgment of Myanmar SAI auditors, a research approach that involved the possibility to collect quantifiable numerical data was considered necessary for this study. The quantitative research method was therefore chosen for this study rather than the qualitative method. The quantitative method has been used by other researchers Abdolmohammadi and Wright (1987), Libby and Luft (1993), Carpenter et al. (1994), Schultz et al. (2010), Fransson and Lindqvist (2010), and Sila et al. (2016) in the field of audit risk judgment. This literature supported our choice of method for this research. We intend to base the study on a quantitative research method was to be able to collect a sufficient amount of empirical data to make generalizations concerning the influencing attributes for the whole population of auditors in Myanmar SAI. Myanmar SAI is the target for selecting the respondents. The respondent is an auditor, and they are a responsible person for current auditing activities. These persons become respondents to this survey. The study area is Myanmar SAI, which includes Union Office, State/Region Office, District Office, and Township Office. A stratified random sampling has used to obtain the sample size. The population has been categorized into auditor positions. Data has collected from the respondents through a structured questionnaire to the following groups: higher than audit officer has, audit officers, senior auditor, and junior auditor. The questionnaire was structured according to the research questions. The structured sampling distribution is presented in below Table 1.

Table 1. Sample distribution (source: author's explanation)

Variables	Categories	Frequency	Percentage
Gender	Male	24	22.02
	Female	85	77.98
Age	Below 25	7	6.42
	25–30	31	28.44
	31–35	33	30.28
	36–40	20	18.35
	More than 40 years	18	16.51
Professional Degree	Yes	70	64.22
	No	39	35.78
Education	Diploma in Accounting	19	17.43
	Bachelor's Degree	60	55.05
	Master's Degree	30	27.52

End of Table 1

Variables	Categories	Frequency	Percentage
Knowledge	Yes	70	64.22
	No	39	35.78
Position	Higher than Audit Officer	15	13.76
	Audit Officer	34	31.19
	Senior Auditor	36	33.03
	Junior Auditor	24	22.02
Office Location	Union	26	23.85
	State/Region	47	43.12
	District	5	4.59
	Township	31	28.44
Working Experience	0–5 years	6	5.50
	6–10 years	48	44.04
	11–15 years	39	35.78
	16–20 years	12	11.01
	Over 20 years	4	3.67
Training	0–1 time	48	44.04
	2–3 times	29	26.60
	4–6 times	16	14.68
	7–10 times	4	3.67
	Over ten times	12	11.01
Job Satisfaction	Satisfied	97	88.99
	Neutral	8	7.34
	Dissatisfied	4	3.67

The variables have been measured and defined based on different perspectives. The design of the questionnaire has based on audit research articles from Halim et al. (2018), Irawati and Solikhah (2018), Fransson and Lindqvist (2010); Fatmawati et al. (2018), Libby and Luft (1993), Sila et al. (2016), Asare et al. (2009), Bhattacharjee

and Moreno (2002), Cahan and Sun (2015), Sila et al. (2016), Setiawan and Iswari (2016) and Ranzilla et al. (2011). The selected variables are mentioned in Table 2.

A linear regression model has been followed to analyze the data from the survey. Usually, linear regression is one of the most popular econometric models showing the relationship between the dependent variable and covariates. This study also used the Generalized Linear Model (GLM) to show the robustness. The methodology of this study has followed the below model. The regression model is

$$Y_i = \beta_0 + \beta_1 X_{i1} + \beta_2 X_{i2} + \dots + \beta_p X_{ip} + \varepsilon_i.$$

Here, for each observation, $I = 1 \dots n$. The formula above considers n observations of one dependent variable and p independent variables – the dependent variable representing the auditor’s judgmental quality. Here, the auditor’s judgment is identified after analyzing the five factors: clarifying issues & objectives, considering alternative options, gathering & evaluating information, reaching a conclusion, articulating, and demonstrating rationale. Respondent has answered each of the following five Likert scale ratings, where 5 represents the best and 1 represents the lowest. The respondents have answered according to their self-judgment. After obtaining the values of all factors, the average value of these five factors was determined as a dependent variable. The covariates are gender, age, degree, education, knowledge, position, location, experience, training, and *job satisfaction*. Thus, Y_i is the i^{th} observation of the dependent variable, X_{ij} is i^{th} observation of the j^{th} independent variable, $j = 1, 2, \dots, p$. The values β_j represent parameters to be estimated, and ε_i is the i^{th} independent identically distributed normal error. In the more general multivariate linear regression, there is one equation of the above form for each of $m > 1$ dependent variable that shares the same set of explanatory variables and hence is estimated simultaneously with each other:

$$Y_{ij} = \beta_{0j} + \beta_{1j} X_{i1} + \beta_{2j} X_{i2} + \dots + \beta_{pj} X_{ip} + \varepsilon_{ij}.$$

Table 2. Measurement of variables (source: author’s explanation)

Variables	Definition	Measurement
Gender	The gender of the respondents	0 = Male, 1 = Female
Age	The age of the respondents	More than 40 years = 5, 36 to 40 = 4, 31 to 35 = 3, 25 to 30 = 2, Below 25 = 1
Degree	The Professional degree of the respondents	1 = Yes, 0 = No
Education	The Education of the respondents	Diploma = 1, Bachelor = 2, Master = 3
Knowledge	The knowledge of the respondents	1= Yes, 0 = No
Position	The current position of the respondents	Higher than Audit Officer = 4, Audit Officer = 3, Senior Auditor = 2, Junior Auditor = 1
Location	The office location of the respondents	Union = 1, State/ Region = 2 District = 3, Township = 4
Working Experience	The working experience of the respondents	Over 20 years = 5, 16 to 20 = 4, 11 to 15 = 3, 6 to 10 = 2, 0 to 5 = 1
Training	The training of the respondents	Over 10 times = 5, 7 to 10 = 4, 4 to 6 = 3, 2 to 3 = 2, 0 to 1 = 1
Job Satisfaction	The job satisfaction of the respondents	Dissatisfied = 1, Neutral = 2, Satisfied = 3

for all observations indexed as $i = 1, \dots, n$ and for all dependent variables indexed as $j = 1, \dots, m$. Whatever, based on the above methodology, *Two model are experimented here. The first one is given in the following equation.*

$$Y (\text{Auditor's Judgement}) = \beta_0 + \beta_1 \times \text{degree} + \beta_2 \times \text{education} + \beta_3 \times \text{knowledge} + \beta_4 \times \text{position} + \beta_5 \times \text{location} + \beta_6 \times \text{experience} + \beta_7 \times \text{training} + \beta_8 \times \text{job satisfaction} + \epsilon.$$

In addition, the second and the estimated model is given in the following section.

$$Y (\text{Auditor's Judgement}) = \beta_0 + \beta_1 \times \text{gender} + \beta_2 \times \text{age} + \beta_3 \times \text{degree} + \beta_4 \times \text{education} + \beta_5 \times \text{knowledge} + \beta_6 \times \text{position} + \beta_7 \times \text{location} + \beta_8 \times \text{experience} + \beta_9 \times \text{training} + \beta_{10} \times \text{job satisfaction} + \epsilon,$$

β_0 = Model's Constant, β_1 & β_2 = The Regression Coefficients, ϵ = Model's Standard Error Estimate.

3. Finding and analysis

In this study, the research required the administration of questionnaires to 150 respondents who currently conduct auditing in Myanmar SAI. Out of 150 distributed questionnaires, 109 questionnaires were administered and filled. Hence, the return rate was calculated as 73%, which is enough for further data analysis. In this study, the researcher applies descriptive analysis through the demographic profile of respondents. The respondents' demographic information in this study encompassed gender, age, professional degrees such as CPA, ACCA, CIMA, ICMA and/or other, educational background, and position. The table also shows the respondents' working experience, training, location, and job cognition. Based on 109 respondents, Table 1 clearly explains that 22% of respondents are male, and 78% of respondents are female. Generally, most of the officials in Myanmar SAI

are female. Respondents who joined in this research were in the age range below 25 years old, 6.42% (7), from 25 to 30 years old, 28.44% (31), followed by 31 to 35 years old, which ranged from 30.28% (33), followed by 36 to 40 years old which ranged from 18.35% (20), more than 40 years old above which ranged from 16.51% (18). The highest percentage of the respondent is from 31 to 35 years old, followed by 25 to 30 years old, while the lowest percentage is below 25 years old. The highest percentages of respondents for the educational background were people with a bachelor's degree 55.05% (60), then a master's degree 27.52% (30), and a diploma in accounting 17.43% (19). Along with academic education, almost 64% of respondents have professional degrees such as CPA, ACCA, CIMA, ICMA and/or others. Initially, it refers that a professional degree might significantly influence an auditor's judgmental quality.

Based on 109 respondents, most of the respondents were senior auditors, 33.03% (36). However, the percentage of audit officers, 31.19% (34), is almost similar to the senior auditor. Also, 22.02% (24) junior auditors and 13.76% (15) respondents were higher than audit officers. The highest percentage of the respondents' positions is at the senior auditor level. Also, most of the respondents work in city or township areas. It usually refers to most audit firms situated in city areas and performs their audit in those areas. As most of the respondents were senior auditors, it supports that most of them have 6–10 and 11–15 years of working experience. Another important variable is training. The survey of this study presents that most of the respondents have attended not more than three training, nearly 71% auditors have the training, not more than 3, even almost 48% have almost no training or at best one. Finally, according to the survey, almost 89% of the auditor are moderately satisfied with their job. Though some of the auditors are dissatisfied, however, it's very slight (3.67%).

Table 3. Summary statistics (source: author's explanation)

Summary Statistics									
	N	Min	Max	Mean	Std. Deviation	Skewness		Kurtosis	
						Statistic	Std. Err	Statistic	Std. Err
Auditor Judgment	109	1	5	3.10	0.8471	-0.104	0.231	-0.298	0.459
Gender	109	0	1	0.22	0.416	1.369	0.231	-0.127	0.459
Age	109	1	5	3.10	1.178	0.182	0.231	-0.905	0.459
Degree	109	0	1	0.64	0.482	-0.602	0.231	-1.669	0.459
Education	109	1	3	2.10	0.666	-0.115	0.231	-0.720	0.459
Position	109	1	4	2.63	0.978	-0.110	0.231	-0.983	0.459
Location	109	1	4	2.38	1.137	0.409	0.231	-1.266	0.459
Experience	109	1	5	2.63	0.889	0.636	0.231	0.342	0.459
Training	109	1	5	2.11	1.315	1.088	0.231	0.096	0.459
Job Satisfaction	109	1	3	2.85	0.448	-3.165	0.231	9.449	0.459

Descriptive analysis shows the mean and standard deviation of the different variables of interest in the study. It also presents the minimum and maximum values of the variables, which help get a picture of the maximum and minimum values a variable can achieve.

The researcher in five-point Likert scales followed through, indicating scores where 5 represents the best and 1 represent the lowest. The numbers indicated in the questions provided feed ordinary scale measurement and generated data suitable for quantitative analysis (Boone Jr & Boone, 2012). In this regard, the mean response of less than 3.00 is considered low with the questionnaire statement. While the mean response greater than 3.00 is considered high with the questionnaire statement (Boone Jr & Boone, 2012). In addition, the standard deviation results of less than 1.00 indicated that the respondent's perceptions were close to one another. But the standard deviation results of greater than 1.00 indicated that the respondent's perceptions vary from each other.

Based on the total of 109 respondents, Table 3 represents the analysis of the influence factors and auditor judgment using a mean score ranging from the highest to the lowest. The mean value of auditor judgment is 3.10, with a standard deviation of 0.85. The gender of auditor shows the lowest mean score (mean = 0.22, standard deviation = 0.42). The mean value of age shows the highest mean score in the independent variable (mean = 3.10, standard deviation = 1.18). The mean value of professional degrees such as ACCA, APA, ICMA, CIMA, and/or others is 0.62, whereas the SD is 0.48. The mean value of education, auditor's position, audit office location, experience, training, and job satisfaction are 2.10, 2.63, 2.38, 2.63, 2.11, and 2.85, respectively. The standard deviation of education, auditor's position, audit office location, auditor's experience, training, and job satisfaction is 0.666, 0.978, 1.137, 0.889, 1.315, and 0.448, respectively.

The correlation of the covariates is also experimented with here to show the interrelations among the variables. Table 4 presents the correlations among the variables. Here, Pearson Correlation (Sig. 2-tailed) is used.

The correlation is significant at the 0.05 level (2-tailed) refers *, and the correlation is significant at the 0.01 level (2-tailed) refers **.

In this Table 5, Auditor Judgement is the dependable variable. The final model is selected with the covariates, gender, age, professional degree, educational level, position, location of the audit office, experience, training, and job satisfaction. The *p-value* is shown below the coefficient in the first parenthesis. ***, **, * represent the significance level at 100%, 95%, and 90% respectively. In the first model, Gender and age are excluded from showing the real impact of the other related variables. However, it does not fit much; the value of R-Squared is 0.69, which is lower than the second model, 0.88. That is why the second model is finally selected. The value of Prob > F is 0 for both models. Note: The p-values of age, degree, knowledge, experience, and training are equal to 0.000 ($P < 0.05$), so these variables are statistically significant in auditor judgment. However, the p-value of gender is greater than 0.05, so it is not statistically significant. This result of this study has been experimented with here using a multiple linear regression model. This study used three separate models to show the verifiability of the result of the based model. As multiple linear regression is our based model, we have used GLM and robust standard error of MLR to prove the correctness of our result. Based on MLR estimation, gender is not statistically significant in auditor judgmental quality, so there is insufficient evidence to conclude. At first, in model 1, age and gender are excluded as these are demographic variables. After excluding these two variables, the model doesn't fit well compared to model 2. The R-Squared value of Model 1 is only 0.69, whereas the value of R-Squared of Model 2 is nearly 0.88, which comparatively fits more than model 1. Based on model 2, age, professional degree, educational level, experience, and training are highly and positively significant in auditors' professional judgment. In addition, the position of the auditor and job cognition are also positively significant. However, most of the variables are moderately influenced by the auditor's professional judgment.

Table 4. Correlations between the covariates (source: author's experiment)

Variables	Gen	Age	Deg	Edu	Pos	Loc	Exp	Training	Satisfy
Gender	1								
Age	0.124	1							
Degree	0.027	0.472**	1						
Education	0.120	0.719**	.374**	1					
Position	-0.027	0.603**	0.544**	0.541**	1				
Location	-0.040	-0.312**	-0.530**	-0.393**	-0.374**	1			
Experience	0.245*	0.213*	-0.028	0.173	0.057	0.028	1		
Training	-0.265**	0.280**	0.282**	0.336**	0.478**	-0.375**	0.257**	1	
Job Satisfaction	0.175	0.063	0.269**	-0.136	0.003	-0.182	0.096	-0.067	1

Note: Pearson Correlation Sig. (2-tailed), *. Correlation is significant at the 0.05 level (2-tailed), **. Correlation is significant at the 0.01 level (2-tailed).

Table 5. Regression result (impact of auditor's attributes on professional judgment) (source: author's experiment)

Multiple Linear Regression								
Auditor Judgment (DV)	Model 1				Model 2			
	Coef.	Std. Error	95% Confidence Interval		Coef.	Std. Error	95% Confidence Interval	
Gender					-0.0537	0.0821	-0.216	0.109
					(0.515)			
Age					0.5023***	0.0413	0.420	0.584
					(0.000)			
Degree	0.4622***	0.1327	0.199	0.725	0.2734***	0.0862	0.102	0.444
	(0.001)				(0.002)			
Education	0.6962***	0.0905	0.517	0.876	0.2008***	0.0715	0.0589	0.342
	(0.000)				(0.006)			
Position	0.2477***	0.0672	0.114	0.381	0.0826**	0.0451	-0.006	0.172
	(0.000)				(0.07)			
Location	0.0152	0.0525	-0.089	0.119	-0.0284	0.0339	-0.095	0.038
	(0.773)				(0.405)			
Experience	0.0636	0.0571	-0.177	0.050	0.1302***	0.0390	-0.207	-0.052
	(0.268)				(0.001)			
Training	0.1272***	0.0440	-0.214	-0.040	0.1004***	0.0307	-0.161	-0.039
	(0.005)				(0.001)			
Job Satisfaction	0.2776**	0.1165	0.047	0.509	0.1557**	0.0757	0.005	0.305
	(0.019)				(0.042)			

Table 6. Robustness (Generalized Linear Model & Multiple Linear) (source: author's experiment)

Auditor Judgment	Generalized linear models				Robustness (MLR)			
	Coef.	OIM Std. Err.	95% Conf. Interval		Coef.	Robust Std. Err.	95% Conf. Interval	
Gender	-0.0537	0.0821	-0.215	0.107	-0.0537	0.0720	-0.1966	0.0891
	(0.513)				(0.457)			
Age	0.5023***	0.0413	0.421	0.583	0.5023***	0.0505	0.4021	0.6024
	(0.000)				(0.000)			
Degree	0.2734***	0.0862	0.104	0.442	0.2734***	0.0813	0.1120	0.4347
	(0.002)				(0.001)			
Education	0.2008***	0.0715	0.061	0.341	0.2008**	0.0827	0.0367	0.3649
	(0.005)				(0.017)			
Position	0.0826*	0.0451	-0.006	0.171	0.0826**	0.0428	-0.0023	0.1675
	(0.067)				(0.056)			
Location	-0.0284	0.0339	-0.095	0.038	-0.0284	0.0345	-0.0968	0.0400
	(0.403)				(0.412)			
Experience	0.1302***	0.0390	-0.207	-0.054	0.1302***	0.0366	-0.2029	-0.0576
	(0.001)				(0.001)			
Training	0.1004***	0.0307	-0.160	-0.040	0.1004***	0.0316	-0.1631	-0.0376
	(0.001)				(0.002)			
Job Satisfaction	0.1557**	0.0757	0.007	0.304	0.1557**	0.0601	0.0364	0.2751
	(0.04)				(0.011)			
_cons	0.9180	0.2984	0.333	1.503	0.9180***	0.2634	0.3953	1.4408
	(0.002)				(0.001)			

In this Table 6, auditors' judgment is the dependable variable. The final model is selected with the covariates, gender, age, professional degree, educational level, position, location of the audit office, experience, training, and job satisfaction. Here, two models are experimented with to show the robustness; generalized linear models and Robust Std. Err (MLR). The *p-value* is shown below the coefficient in the first parenthesis. ***, **, * represent the significance level at 100%, 95%, and 90% respectively. In this study, another two models have been experimented with to check the robustness of the based model. Compared with Generalized linear models, there is no significant difference in the regression results. There are some changes in education, position, and job satisfaction. However, those changes are very insignificant. This result is almost the same as the robust regression in the second phase of Table 5. There is a slight change in the auditor's position; however, it shows more significant results.

Discussion & conclusions

The main purpose is to explain the auditor's attributes effect the auditor's judgment in a financial audit. The researcher has selected the respondents as statutory auditors who are highly related to current auditing activities. For data collection, the researcher used survey questionnaires contributed to Myanmar SAI auditors who conduct the auditing activities. The researcher administered 150 questionnaires in total but managed to get back 109 completed questionnaires representing a 73% response rate. This research experimented with multiple linear regression analysis in two segments (model 1 and model 2). Later, GLM and MLR (robust standard error) were experimented with to check the robustness.

Overall, this study developed nine hypotheses. H1A is related to gender influence on the auditor's judgment. The expectation was that gender would, to some extent, influence auditor judgment. However, the result explains that gender differences between males and females with differences in the various individual traits and characters do not significantly influence the audit judgment taken by male and female auditors; hence, it does not support H1a. The results of these studies support findings by Halim et al. (2018), Irawati and Solikhah (2018), Haron et al. (2014), Hajiha et al. (2012) that in terms of judgment, there are no differences between male and female auditors. This lack of gender differences may be caused by work-related socialization, similar training, and professional standards to eliminate differences between male and female auditors. H1B is related to the auditor's age influence on the auditor's judgment. In this study, age is high and positive signs in auditor judgment. Even though, the finding by Hajiha et al. (2012) showed that there is no correlation between auditor's age and their judgment and decision making. H1C and H1D related to the auditor's education level influence and professional degree on the auditor's judgment. In this study, professional degree and education level are

highly and positively significant in auditor judgment. The results of this study support the study of Fatmawati et al. (2018) and Gul et al. (2013), who also found that the higher education level positively affects the quality of the audit process. H1E predicted a positive relationship between auditor judgment and position level. Position level is significant in auditor judgment. Halim et al. (2018) found that position level was statistically significant, but an earlier study conducted in Malaysia found no significant relationship between position level and judgment (Haron et al., 2014). H1F posited a positive relationship between experience and auditor judgment. This result is similar to prior studies, which found that experience has positive and significant impacts on audit judgment. Haerdistia and Agustin (2019), Halim et al. (2018), Cahan and Sun (2015), Ye et al. (2014), Ghozali and Januarti (2013), Asare et al. (2009), Kotchetova et al. (2006), Messier and Martinov-Bennie (2005), and Bhattacharjee and Moreno (2002) found that experience influenced on audit quality, audit performance, and audit judgment. Therefore, it can be concluded that more experienced auditors provide a higher level of professional judgment than their counterparts. H1G related to auditors' training influence on the auditor judgment. This hypothesis means the auditor with increasing training time take the right judgment in auditing. In this case, the KPMG addressed the training is a key in auditing. H1H expected a positive association between location (audit office) and auditor judgment. The results revealed insignificant on auditor judgment. The final hypothesis, H1I, expected a positive association between job cognition and auditor judgment. The results revealed highly significant on auditor judgment. The studies of Sahu and Pathardikar (2014) and Tekell (2008) addressed that job cognition is related to major employee outcomes, and job cognition influences positive emotions that also affect performance.

In conclusion, using the right professional judgment framework can enhance the auditors' professional judgment and skepticism abilities. It helps the auditors facilitate good judgments in a more consistent manner, a shared understanding of the steps in a judgment process, an awareness of traps and biases that threaten judgment, provides a common vocabulary for auditors, and facilitates coaching around good judgment skills. In addition, it can enhance audit documentation associated with exercising professional judgments. The *professional judgment framework* assists in the development of audit documentation that provides evidence of professional skepticism in our judgments. SAI will understand experience, training, and knowledge of how effective an auditor's judgment is in audit activities from this research. SAI may impose training to auditors, hold knowledge sharing such as seminars, workshops, open refresher courses, and frequently rotate audit team and/or audited entities to get more experience in audit operations. By doing these, auditors become more skillful and carry out more effective and efficient auditing, and the auditing system will be better than earlier.

This study provided some interesting insights into auditors' judgment in Myanmar SAI, but it has several limitations. The limitations may affect the generalizability and usefulness of this study. However, they can serve as the basis for future research. Representative sampling was used, but the sample of this study may not be representative of other SAI's auditors because of the low response rate. One of the main limitations and differences is that the male-female ratio in this job is completely different. Therefore, gender is not significant in our study. Future studies should aim for a bigger sample than the current one for more accurate results and representativeness of the Myanmar auditor population. Nevertheless, this study is the first to have examined the level of attributes of auditors. The author hopes that this study serves as a basis for future studies.

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