

# AUDITORS' PROFESSIONAL JUDGMENT IN EVALUATING AUDIT EVIDENCE SUFFICIENCY

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Submitted From 2025-11-09 | Revisions Required 2025-11-10 | Revisions Required 2025-11-21 | Accept  
Submission 2025-12-10

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**ABSTRACT** : Ensuring sufficient audit evidence is a core aspect of auditors' professional responsibility in preventing material misstatements. This study aims to obtain empirical evidence on how auditors apply professional judgment in assessing audit evidence sufficiency for revenue accounts. Using a qualitative case study at Public Accounting Firm SS, data were collected through semi-structured interviews with two auditors and validated by document triangulation. Results show that approximately 80% of audit effort is directed toward revenue verification, reflecting its high-risk nature. Auditors apply professional judgment by considering materiality (quantitative threshold of 10% profit or 1% of total assets), audit risk, and transaction complexity. Supervision and team collaboration strengthen judgment reliability and accountability. The study concludes that structured professional judgment enhances evidence sufficiency and audit quality, emphasizing the need for continuous supervision and reflective team discussions.

**Keywords:** *Professional Judgment, Audit Evidence Sufficiency, Revenue Audit, Materiality*

**Code JEL :** M42, D81, M41, G38

## INTRODUCTION

Rapid changes in the global business environment have increased the complexity of financial reporting and stakeholder expectations regarding transparency and accountability. In this context, audited financial statements are relied upon as a primary source of information for rational decision-making [1]. However, despite continuous improvements in auditing standards, the risk of material misstatement remains a persistent challenge. Various reports indicate that audit quality does not solely depend on the implementation of standard procedures but is also shaped by the professional judgment applied throughout the audit process [2].

Professional judgment plays a pivotal role in determining whether the audit evidence collected is sufficient and appropriate to support an auditor's opinion [3]. While auditing standards provide guidance on procedures, they cannot fully prescribe the auditor's evaluative reasoning,

which depends on experience, ethical orientation, and situational awareness [4]. This inherent subjectivity makes the quality of audit judgment a critical determinant of audit reliability.

Nevertheless, empirical evidence explaining *how* auditors exercise professional judgment when assessing the sufficiency of audit evidence remains limited, particularly in high-risk accounts such as revenue. Most existing studies discuss determinants of judgment or audit quality conceptually but seldom explore the decision-making process in practice. This gap highlights the need to understand auditors' evaluative reasoning when balancing materiality, audit risk, and evidence reliability within complex engagement environments.

## THE LITERATURE REVIEW

Auditing is widely recognized as a systematic and independent process aimed at evaluating whether financial statements are presented fairly in accordance with established standards [5]. Through this process, auditors collect, analyze, and interpret evidence to form an opinion on the reliability of management's assertions [6]. However, the quality of an audit does not solely depend on adherence to procedures, but on the professional reasoning that guides auditors' decisions in complex and uncertain situations [7]. The ability to interpret and evaluate audit evidence critically distinguishes expert auditors from those who rely only on checklists [8].

Audit evidence itself represents the cornerstone of audit reliability. It includes all information used by auditors to assess whether financial data meet established criteria [9]. The reliability of an audit opinion depends on two dimensions of evidence: sufficiency, referring to the quantity of information obtained, and appropriateness, referring to its relevance and reliability [10]. Auditors must therefore determine not only how much evidence is needed, but also whether it genuinely addresses the risks identified. Previous studies show that sufficiency and appropriateness are interrelated; large amounts of evidence are meaningless if the evidence lacks relevance or credibility [11]. Thus, the evaluation of audit evidence is not merely procedural but deeply judgmental in nature.

In this evaluative process, professional judgment plays a central role. It enables auditors to interpret evidence, assess risk, and reach conclusions where standards provide only general guidance [12]. Prior research highlights that professional judgment is shaped by both cognitive and ethical factors. Previous studies have found that experience, skepticism, and ethical awareness strongly influence auditors' ability to make sound judgments [13], [14]. Meanwhile, competence in handling complex tasks further strengthens the quality of decision-making [3]. Environmental elements—such as client pressure, time constraints, and team supervision—also affect how judgment is exercised [15]. Time-budget pressure can reduce judgment quality, whereas supervision and collaboration improve decision accuracy [12]. Consequently, professional judgment emerges as an integrative construct combining technical expertise, ethical accountability, and situational awareness.

Materiality likewise serves as a key determinant in assessing audit evidence sufficiency. It reflects the threshold at which misstatements become significant enough to affect users' decisions

[16], [17]. Standards such as SA 320 provide general criteria, yet auditors must adjust them to entity-specific contexts through professional reasoning. Quantitative benchmarks—such as 5–10% of pre-tax profit or 1% of total assets—are often complemented by qualitative considerations like fraud risk and regulatory compliance [2]. Balance between quantitative and qualitative assessments ensures that audit procedures are proportionate to risk and that evidence gathered is both efficient and adequate [18], [19]. These studies reaffirm that setting materiality is not a mechanical computation but a professional judgment process requiring ethical sensitivity and analytical rigor.

Among various financial statement components, revenue accounts consistently represent a high-risk area prone to misstatement [20]. Because revenue directly affects profitability and investor perception, it has become the most common target for manipulation [21], [22]. The Garuda Indonesia case (2018) exemplifies how misjudgment in revenue recognition can lead to materially misstated financial statements despite prior audits [23]. Auditors must apply heightened skepticism and detailed verification procedures when auditing revenue [24], [25]. Empirical studies [22] and [26] even show that up to 70–80% of audit effort in many engagements is allocated to revenue testing due to its susceptibility to error and fraud. These findings highlight how the adequacy of audit evidence in revenue accounts depends on auditors' ability to apply professional judgment consistently across all phases of the audit.

Synthesizing these perspectives, prior research generally agrees that professional judgment influences the sufficiency of audit evidence and audit quality. However, existing studies tend to be descriptive and rarely explore the internal reasoning process through which auditors determine whether the evidence obtained is sufficient. Moreover, empirical insights into how collaborative supervision and team discussions shape collective judgment remain limited, particularly in the context of revenue audits. This gap provides an opportunity for deeper qualitative inquiry into the cognitive and procedural mechanisms behind auditors' evaluative decisions. Therefore, the present study revisits the interplay between professional judgment and evidence sufficiency within practical audit.

## **METHODS**

The object of this study is the professional judgment of auditors in determining the amount and adequacy of audit evidence in examining income accounts. This study uses a qualitative method. The qualitative method is used to describe a flexible research methodology. The data collected is actual data or data that corresponds to the facts, because it is obtained directly from the field that is part of the study [27]. The situation used is a social situation related to the place, actors, and activities carried out [28].

In qualitative research, there is a research paradigm [29]. The research paradigm used in this study is an interpretive research paradigm, which is carried out to capture and analyze how auditors build their professional judgment when determining the adequacy of audit evidence during income account audits. The data collection techniques used in this study were documentation and in-depth

observation, as well as interviews with people who had experience and were relevant to income account audits.

The data used in this study were primary and secondary data. The primary data used in this study were transcripts of interview results and notes from reviewing audit working papers related to income accounts. Meanwhile, secondary data was obtained through professional audit standards, relevant literature, and supporting documents from the audit process conducted by the KAP.

The data collection techniques used in this study were field research and library research. Field research was conducted through interviews, observations, and document reviews [30]. The interviews conducted in this study were semi-structured in-depth interviews. The interviews were conducted with two auditors who were directly involved in the audit process. Each interview session lasted approximately 45 to 60 minutes and was conducted face-to-face. The questions in the interview guide were open-ended, focusing on how auditors assess the adequacy and appropriateness of audit evidence, how they consider materiality and audit risk, and how they make professional judgments in that context.

The data analysis technique used in this study is the triangulation method, which involves collecting data, reducing data, and managing data presentation by conducting credibility tests on the data already available [31]. Data collection was carried out through observation, interviews, and field documentation. When reducing data, it is necessary to be able to select information obtained from interviews and observations. To manage data presentation in this study, a description of the data reduction results is carried out to prevent bias in interpreting the available data. The following is the recorded data triangulation model:

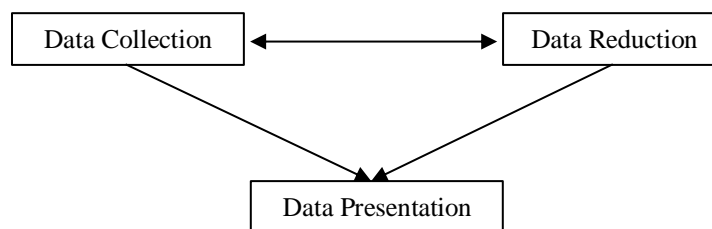


Figure 1. Triangulation of Analysis Data

## RESULT AND DISCUSSION

During the audit planning stage, auditors are faced with a number of crucial decisions that determine the scope and depth of the examination, one of which is the extent to which testing will be carried out and how much evidence must be collected. The scope of audit procedures is closely related to the auditor's professional judgment regarding the adequacy and reliability of evidence. Based on interviews with auditors at KAP SS, it was revealed that the process of determining audit evidence is carried out through various considerations to ensure that the evidence obtained is truly adequate.

Source A explained:

*"When we determine whether the evidence collected is sufficient or not, there are several things we must consider. For example, the level of materiality and risk we face, the prevailing economic conditions, and the size and characteristics of the population being audited. If an estimate has a significant impact on the financial statements, the evidence required will be much greater than for an estimate with an insignificant impact. In addition, we must also consider time and cost constraints because, after all, we work within the context of resource efficiency when gathering audit evidence."* (Source A, May 5, 2025)

This statement shows that a number of factors influence the auditor's assessment in determining the sufficiency of audit evidence, including the level of materiality and risk, economic conditions, and the size and characteristics of the population being audited. The assessment of materiality is highly dependent on the auditor's professionalism and perception of the information needs of financial statement users. Auditors need to adjust the amount of evidence collected to the audit risks faced to ensure that the evidence is sufficient and relevant as a basis for their opinion. Considerations of time and cost efficiency are also an integral part of determining how much evidence can be collected, while the larger the population being audited, the more evidence must be collected so that the conclusions drawn can be reliable [8].

Auditors are required to understand the provisions contained in the applicable auditing standards. This is emphasized by source B:

*"Auditors need to pay attention to how the provisions in Auditing Standard (SA) 320, which discusses materiality in the planning and implementation stages of an audit, serve as a reference in determining the level of materiality of financial statements. At KAP SS, we have our own quantitative guidelines, namely that materiality is determined based on 10% of net profit or loss before tax, 1% of total assets, 1% of equity, and 1% of gross income. Meanwhile, for qualitative considerations, we focus on the factors that cause misstatements in the report."* (Source B, May 5, 2025)

The determination of materiality levels by auditors is an important factor that affects the scope of audit procedures and the amount of evidence that must be collected. The determination of materiality includes quantitative and qualitative approaches, where quantitative considerations refer to certain benchmarks such as the percentage of net profit, assets, or revenue, while qualitative considerations take into account the context and impact of errors on compliance and the integrity of financial statements. This approach is in line with the SA 320 principle, which emphasizes a balance between numerical measures and professional judgment to maintain audit effectiveness [9].

The findings of this study indicate that revenue accounts are the audit area with the highest risk of misstatement and are often the target of manipulation [23]. Auditors emphasize the importance of caution in examining these accounts because they directly affect net profit and perceptions of company performance.

Source A revealed:

*“Revenue accounts are among the most vulnerable to manipulation because they directly affect net profit. So we are very careful. We usually check documents such as invoices, delivery notes, sales contracts, and proof of incoming fund transfers. We cannot rely solely on the figures presented, but must have objective and relevant evidence to support them.”* (Source A, May 5, 2025)

Audits of revenue accounts are conducted through a combination of substantive testing and control testing, which are adjusted according to the identified risk level. Approximately 80% of audit efforts are directed at revenue verification, reflecting the high audit significance of this account. In practice, auditors at KAP SS use test of details (TOD) and vouching procedures as the main techniques [22]. Auditors trace the journals in the ledger to ensure that each revenue transaction entry has a valid basis, then trace the records to the original transaction documents such as sales invoices, delivery documents, and sales orders to ensure the validity, date, and amount of the transactions. These procedures ensure that each revenue transaction has a valid economic basis and that the evidence collected is relevant, timely, and objective [11]

In assessing the adequacy of evidence, KAP SS auditors refer to four main criteria, namely relevance, source, timeliness, and objectivity.

Source B explains:

*“Audit evidence is considered sufficient when it is relevant, forms part of a series of events that describe a process, and is obtained from an authoritative source. So it's not just a matter of the amount of evidence, but whether the evidence actually addresses the risks being tested.”* (Source B, May 5, 2025)

These four criteria are in line with SA 500 provisions, which emphasize that the sufficiency of evidence is not only measured quantitatively, but also qualitatively through an assessment of its competence and relevance [9]. The process of evaluating the appropriateness and sufficiency of evidence is carried out continuously from the pre-engagement stage to reporting. This evaluation reflects the systematic application of professional judgment to ensure the consistency and reliability of evidence in supporting the audit opinion.

As explained by source A:

*“In determining an opinion, we must evaluate whether the audit evidence is sufficient and appropriate to provide a basis for our audit opinion. This evaluation is not only done at the end, but from the planning stage, risk assessment, risk response, to reporting.”* (Resource Person A, May 5, 2025)

This statement shows that professional judgment is not a momentary process, but is carried out continuously at every stage of the audit to ensure the quality of decisions.

In addition to technical aspects, the interview results also highlight the importance of supervision and collaboration systems in the formation of auditors' professional judgment. Decision-making in audits at KAP SS is rarely individual, but rather the result of layered supervision and collective evaluation [18]. Every audit procedure performed by junior auditors is

reviewed by senior auditors or supervisors to ensure the consistency and validity of the decisions made.

Source B emphasized:

*“Before finalizing any conclusions, we always discuss them with our supervisors to ensure that the reasoning is sound. We usually compare them with last year's experiences and the results of team discussions so that the decisions made are accountable.”* (Source B, May 5, 2025)

This practice fosters a culture of professional dialogue and shared accountability, which ultimately enhances the credibility of audit conclusions. Collaboration among auditors also serves as an important platform for sharing knowledge and aligning perspectives when dealing with complex transactions. Auditors handling revenue accounts often encounter documents that are administratively complete but whose substance still needs to be tested. In such cases, the opinion of senior auditors is decisive in determining the next course of action, such as confirming transactions with third parties [9].

This shows that professional judgment does not arise solely from individual intuition, but also from continuous interaction and exchange of experiences within the audit team.

As summarized by source A:

*“Considerations become stronger when discussed collectively because each of us brings different insights from our experiences.”* (Source A, May 5, 2025)

Through this collaborative environment, auditor professionalism is shaped not only by hierarchical supervision, but also by an organizational culture that encourages reflective thinking and shared learning.

Thus, these findings indicate that the formation of professional judgment among auditors at KAP SS is integrative and collective. Judgment is exercised carefully and systematically, taking into account materiality, audit risk, and transaction complexity in determining the sufficiency of evidence. Approximately 80% of audit efforts are directed at revenue verification, reflecting the high audit significance of these accounts. The strengthening of professional judgment is achieved through a mechanism of layered supervision and inter-team collaboration, which simultaneously enhances the objectivity, accountability, and credibility of audit results.

## CONCLUSION

The results of this study indicate that considerations regarding materiality, audit risk, and transaction complexity form the basis for determining whether the evidence obtained is sufficient to support the audit opinion. The evaluation is conducted continuously throughout all stages of the audit—from planning, risk assessment, substantive testing, to final reporting. The use of Test of Details (TOD) and vouching strengthens the reliability and credibility of audit conclusions.

In practical terms, these findings emphasize the importance of a structured supervision system and team collaboration in strengthening professional judgment, so that the resulting audit conclusions are accountable and transparent. Theoretically, this study reinforces the view that professional judgment in auditing is shaped by the interaction between individual expertise,

organizational culture, and a procedural framework that emphasizes accountability and sufficiency of evidence.

#### Author contribution

All authors have contributed significantly to the research and publication of this study. The first author conceptualized the study and designed the methodology. The second author contributed to the data analysis. All authors contributed to the interpretation of the results and the writing of the manuscript. approved the final version of the manuscript.

#### Funding statement

This research was self-funded and did not receive financial support from any external sources.

#### Acknowledgments

The author would like to thank the editors and reviewers of the Competitive Journal of Accounting and Finance at Muhammadiyah University Tangerang for their contributions to this article. Hopefully, this article can be a reference for other researchers.

#### Conflicts of interest

The authors declare that there are no conflicts of interest related to the publication of this paper.

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