

## INTISARI

Tujuan utama penelitian ini adalah untuk menganalisis (a) pengaruh pengalaman audit terhadap *audit judgement* (b) pengaruh tekanan ketaatan terhadap *audit judgement* (c) pengaruh kompleksitas tugas terhadap *audit judgement* (c) pengaruh skeptisme profesional auditor terhadap *audit judgement* (d) pengaruh *locus of control* terhadap *audit judgement*.

Responden penelitian ini adalah seluruh staf auditor (manager, partner, senior, dan junior auditor) pada Kantor Akuntan Publik (KAP) di Surabaya. Pengambilan sampel yang dilakukan dengan menggunakan metode kausatif. Penelitian ini menggunakan hipotesis dan rancangan penelitian dalam bentuk survei, sampel yang digunakan adalah 11 KAP yang berada di Kota Surabaya dan data yang digunakan merupakan jenis kuesioner yang disebar di Kantor Akuntan Publik. Penelitian ini menggunakan model analisis regresi linear berganda.

Dari hasil analisis yang telah dilakukan, hasil penelitian menunjukkan bahwa pengalaman audit memiliki berpengaruh positif dan berpengaruh signifikan terhadap *audit judgement*, hal ini menunjukkan bahwa semakin tinggi pengalaman audit maka *audit judgment* semakin meningkat. Tekanan ketaatan memiliki pengaruh negatif dan berpengaruh signifikan terhadap *audit judgement*, hal ini menunjukkan bahwa semakin rendah tekanan ketaatan maka *audit judgement* semakin tinggi. Kompleksitas Tugas memiliki pengaruh positif dan berpengaruh signifikan terhadap *audit judgement*, hal ini menunjukkan bahwa semakin tinggi kompleksitas tugas maka *audit judgement* semakin meningkat. Skeptisme profesional auditor memiliki pengaruh positif dan berpengaruh signifikan terhadap *audit judgement*, hal ini menunjukkan bahwa semakin tinggi skeptisme profesional auditor maka *audit judgement* semakin meningkat. *Locus of Control* memiliki pengaruh negatif dan tidak berpengaruh signifikan terhadap *audit judgement*, hal ini menunjukkan bahwa *locus of control* tidak berpengaruh terhadap *audit judgement*.

Kata kunci : pengalaman audit, tekanan ketaatan, kompleksitas tugas, skeptisme profesional audit, *locus of control*, *audit judgement*.

## ABSTRACT

The purpose of this research is to analyze (a) the influence of audit experience to the audit judgment; (b) the influence of obedience pressure to the audit judgment; (c) the influence of tasks complexity to the audit judgment; (d) the influence of skepticism of professional auditor to the audit judgment; (e) the influence of locus of control to the audit judgment.

The respondents are all auditor staffs (manager, partner, senior, and junior auditor) on Public Accountant Firm (PAF) in Surabaya. The sample collection has been carried out by using causative method. This research applies hypothesis and research design in the form survey, the samples are 11 PAF which are located in Surabaya city and the data is the questionnaires which have been issued in Public Accountant Firm. This research has been carried out by using multiple linear regressions analysis model.

It has been found from the result of the analysis that audit experience has positive and significant influence to the audit judgment, it shows that the audit experience is getting high, the audit judgment is getting high as well. Obedience pressure has negative and significant influence to the audit judgment, it shows that when the pressure is low, the audit judgment is getting high. Tasks complexity has positive and significant influence to the audit judgment, it shows that when the tasks complexity is getting high, the audit judgment is getting high as well. The skepticism of professional auditor has positive and significant influence to the audit judgment, it shows that when the skepticism of professional auditor is getting high, the audit judgment is getting high as well. The locus of control has negative and insignificant influence to the audit judgment, it indicates that the locus of control does have any influence to the audit judgment.

**Keywords:** Audit experience, obedience pressure, tasks complexity, skepticism of professional audit, locus of control, audit judgement.