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KOMPLEKSITAS TUGAS, KEAHLIAN AUDIT DAN ETIKA PROFESI
AUDITOR TERHADAP AUDIT JUDGMENT SURVEY PADA KANTOR
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ABSTRACT

The purpose of research is to determine the effect of auditor's experience, obedience pressure, task complexity, audit expertise and Professional Ethics for Auditors towards audit judgment. This research uses primary data collected through the distribution of questionnaires in audit firm in Jakarta. The population of research is auditors who have senior auditors, supervisors, managers, and partners positions and worked on the audit firm in Jakarta. The results of this research shows that in general the auditor's experience, obedience pressure, task complexity, audit expertise and Professional Ethics for Auditors have a positive relationship with audit judgment. The test Coefficient of Determination results by 38,5% indicates that audit judgment can be explained by variations in auditor's experience, obedience pressure, task complexity, audit expertise and Professional Ethics for Auditors, while the remaining 61,5% is explained by other variables that are not used in this research.

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Keyword: Professional Ethics for Auditors, obedience pressure, task complexity, audit expertise and auditor's professional ethics, audit judgment