

## **ABSTRACT**

*This research is aimed to know the effect of gender, auditor expertise, and obedience pressure to audit judgment. This research is conducted to public accountants in area of North Jakarta in which the auditors is the sample in this research. The method of determining the sample is by using simple random sampling method, with 53 respondents. The data used in this research is primer data. The data obtained were analyzed by using PLS (Partial Least Square) analysis techniques through SmartPLS 3.0 software.*

*The findings of this research shows that (1) Gender has no effect on audit judgment, (2) Auditor expertise has effect on audit judgment, (3) Obedience pressure has effect on audit judgment.*

*Keywords: Gender, Auditor Expertise, Obedience Pressure, Audit judgment.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh gender, keahlian auditor, dan tekanan ketaatan terhadap *audit judgment*. Penelitian ini dilakukan pada KAP wilayah Jakarta Utara, dimana auditornya sebagai sampel dalam penelitian ini. Metode penentuan sampel yang digunakan dalam penelitian adalah simple random sampling, dengan sampel 53 responden. Jenis data yang digunakan dalam penelitian adalah data primer. Data yang diperoleh dianalisis dengan menggunakan teknik analisis PLS (Partial Least Square) melalui software SmartPLS 3.0.

Hasil penelitian menunjukkan bahwa (1) Gender tidak berpengaruh terhadap *audit judgment*, (2) Keahlian Auditor berpengaruh terhadap *audit judgment*, (3) Tekanan Ketaatan berpengaruh terhadap *audit judgment*.

Kata kunci : Gender, Keahlian Auditor, Tekanan Ketaatan, *Audit judgment*.

