

## ABSTRAK

Populasi penelitian ini adalah para auditor yang bekerja di Kantor Akuntan Publik (KAP) di Wilayah Jakarta Barat. Metode sampling yang digunakan adalah dengan cara menyebar kuisioner . Hasil pengkajian dan analisis data menggunakan regresi linier berganda menggunakan SPSS versi 21. Hasil penelitian menunjukkan variabel ,Tekanan Ketaatan Waktu dan pengetahuan auditor tidak berpengaruh terhadap audit judgment sedangkan Tekanan anggaran waktu, Keahlian audit, Locus Of Control, berpengaruh terhadap audit judgment.

Kata kunci: Tekanan Ketaatan, Tekanan Anggaran Waktu, Keahlian Auditor, Locus Of Control Dan Pengetahuan Auditor Terhadap Audit Judgment



## **ABSTRACT**

*The population of this research is auditors who work at Public Accounting Firms (KAP) in the West Jakarta Region. The sampling method used was by distributing questionnaires. The results of the study and data analysis used multiple linear regression using SPSS version 21. The research results showed that the variables, Time Adherence Pressure and auditor knowledge had no effect on audit judgment, while time budget pressure, audit expertise, Locus of Control, had an effect on audit judgment.*

*Keywords: Obedience Pressure, Time Budget Pressure, Auditor Expertise, Locus of Control and Auditor Knowledge of Audit Judgment*



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