

INTISARI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh pengalaman audit, keahlian audit, tekanan ketaatan, dan *locus of control* terhadap *audit judgment* yang diambil oleh auditor. Analisis ini menggunakan variabel independen yaitu pengalaman audit, keahlian audit, tekanan ketaatan, dan *locus of control*. Variabel dependennya adalah *audit judgment*.

Sampel penelitian ini adalah auditor yang bekerja pada Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi DIY. Sampel dilakukan dengan metode *purposive sampling*. Pengumpulan data dilakukan dengan kuesioner disebarkan langsung ke auditor sebanyak 35 kuesioner. Metode statistik menggunakan Analisis Regresi Linear Berganda, dengan pengujian hipotesis uji statistik t.

Hasil penelitian ini menunjukkan bahwa pengalaman audit, keahlian audit, dan *locus of control* secara signifikan positif mempengaruhi *audit judgment* yang diambil auditor, tekanan ketaatan secara signifikan negatif mempengaruhi *audit judgment* yang diambil oleh auditor, tapi kompleksitas tugas tidak secara signifikan mempengaruhi *audit judgment* yang diambil oleh auditor.

Kata kunci: *audit judgment*, pengalaman audit, keahlian audit, tekanan ketaatan, kompleksitas tugas, dan *locus of control*.

ABSTRACT

This research was aimed to examine empirically the effect of audit experience, audit expertise, pressure obedience, the complexity of the task, and locus of control on the audit judgment taken by auditor. The analysis used independent variable of audit experience, audit expertise, pressure obedience, the complexity of the task, and locus of control. The dependent variable is audit judgment.

The sampel of this research are auditors who worked on Badan Pemeriksa Keuangan (BPK) Representative of DIY Province. The sample was conducted by purposive sampling method. Collecting data was conducted by questionnaire distributed directly to auditors as much 35 questionnaire. The statistics method used was multiplied analysis linear regression, with hypotheses testing of statistic t tests.

The result of this research showed that audit experience, audit expertis, and locus of control significantly positive affect audit judgment taken by auditor. Pressure obedience significantly negative affect audit judgment taken by auditor, but the complexity of the task didn't significantly affect audit judgment taken by auditor.

Keywords: audit judgment, audit experience, audit expertise, pressure obedience, the complexity of the task, and locus of control