

Pengaruh Kompleksitas Tugas, Tekanan Ketaatan, Pengalaman Auditor, Dan Independensi Terhadap *Audit Judgement*

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Abstrak

Penelitian ini bertujuan untuk menguji dan untuk memperoleh bukti empiris tentang pengaruh Kompleksitas Tugas, Tekanan Ketaatan, Pengalaman Auditor, dan Independensi terhadap *Audit Judgement* . Populasi dalam penelitian ini berjumlah 10 KAP di wilayah Jakarta Selatan. Sampel pada penelitian ini menggunakan purposive sampling, dengan kriteria responden yang terdaftar pada Direktori Akuntan Publik oleh IAPI. Pengumpulan data berdasarkan kuesioner yang disebar sebanyak 75 kuesioner, tetapi hanya 57 yang kembali dan hanya 54 yang dapat diolah. Analisis data menggunakan regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa Kompleksitas Tugas berpengaruh secara signifikan terhadap *Audit Judgement* , namun Tekanan Ketaatan, Pengalaman Auditor, dan Independensi tidak berpengaruh secara signifikan terhadap *Audit Judgement* .

Kata Kunci: Kompleksitas Tugas, Tekanan Ketaatan, Pengalaman Auditor, dan Independensi, *Audit Judgement*

The Influence Of Task Complexity, Obedience Pressure, Auditor Experience, And Independence Of The Audit Judgement

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Abstract

This study aims to test and to obtain empirical evidence about the influence of Task Complexity, Pressure of Obedience, Experience Auditor, and Independence of Judgment Audit. The population in this study amounted to 10 KAP in South Jakarta area. The sample in this study using purposive sampling, with the criteria of respondents registered in the Public Accounting Directory by IAPI. Data collection based on questionnaires were distributed as many as 75 questionnaires, but only 57 were returned and only 54 were processed. Data analysis using multiple linear regression. The results of this study indicate that the Task Complexity has significant effect on Judgment Audit, but the Obedience Pressure, Auditor Experience, and Independence have no significant effect on Audit Judgment.

Keywords: Task Complexity, Pressure of Obedience, Experience Auditor, and Independence, Audit Judgement