

***THE EFFECT OF AUDIT EXPERIENCE, INDEPENDENCE,
TIME BUDGET PRESSURE, AND SELF EFFICACY ON AUDIT
JUDGMENT***

By Ardo Yones Hasugian

Abstract

This study is performed to examine the effect of audit experience, independence, time budget pressure and time budget pressure towards audit judgment. The population in this research who worked on KAP in South Jakarta. Sampling techniques in this study was random sampling. Data analysis in this research uses multiple linear regression with a significance level of 5%, and using SPSS. The results of this study indicate that (1) audit experience has a significant effect on audit judgment, (2) independence has no significant effect on audit judgment, and (3) time budget pressure has no significant effect on audit judgment, and self efficacy significant effect on audit judgment

Keywords: *audit experience, independence, time budget pressure, self efficacy, audit judgment*

PENGARUH PENGALAMAN AUDIT, INDEPENDENSI, *TIME BUDGET PRESSURE*, DAN *SELF EFFICACY* TERHADAP AUDIT *JUDGMENT*

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Abstrak

Tujuan penelitian ini adalah untuk menguji pengaruh pengalaman audit, independensi, *time budget pressure* dan *self efficacy* terhadap audit *judgment*. Populasi dalam penelitian ini adalah KAP di daerah Jakarta selatan. Pengambilan sampel dilakukan dengan menggunakan metode sampel random sederhana. Analisis data yang digunakan dalam penelitian ini adalah regresi linear berganda dengan tingkat signifikansi 5%, dan menggunakan program SPSS. Hasil penelitian ini menunjukkan bahwa (1) pengalaman audit berpengaruh signifikan terhadap audit *judgment*, (2) independensi tidak berpengaruh signifikan terhadap audit *judgment*, (3) *time budget pressure* tidak berpengaruh signifikan terhadap audit *judgment* dan (4) *self efficacy* tidak berpengaruh signifikan terhadap audit *judgment*

Kata kunci: pengalaman audit, independensi, *time budget pressure*, dan *self efficacy*