

ABSTRAC

The purpose of this study was to examine the effect of independence, task complexity, compliance pressure, time budget pressure, and audit experience on audit judgment. Data obtained from questionnaires filled by respondents who are auditors who work in the office of BPKP Representative of South Kalimantan as many as 54 questionnaires are returned and can be processed. The test of this study using SPSS Version 22 in the form of validity test, reliability test, coefficient of determination test, simultaneous significance test (F test) and simultaneous significance test (t test statistic). The result of the research explains that independence variable, task complexity, obedience pressure, time budget pressure, and audit experience have an effect on judgment audit variable.

Keywords: Independence, Complexity of Duties, Pressure of Obedience, Pressure Budget Time, Audit Experience and Judgment Audit.

ABSTRAK

Tujuan penelitian ini adalah untuk meneliti pengaruh independensi, kompleksitas tugas, tekanan ketaatan, tekanan anggaran waktu, dan pengalaman audit terhadap audit *judgment*. Data diperoleh dari kuesioner yang diisi oleh responden yang merupakan auditor yang bekerja di kantor Perwakilan BPKP Kalimantan Selatan sebanyak 54 kuesioner yang kembali dan dapat diolah. Uji penelitian ini menggunakan SPSS Versi 22 yang berupa uji validasi, uji reliabilitas, uji koefisien determinasi, uji signifikansi simultan (uji F) dan uji signifikansi simultan (Uji statistik t). Dari hasil penelitian menjelaskan bahwa variabel independensi, kompleksitas tugas, tekanan ketaatan, tekanan anggaran waktu, dan pengalaman audit berpengaruh terhadap variabel audit *judgment*.

Kata Kunci : Independensi, Kompleksitas Tugas, Tekanan Ketaatan, Tekanan Anggaran Waktu, Pengalaman Audit dan Audit *Judgment*