

INTISARI

Penelitian ini bertujuan untuk menguji secara empiris pengaruh religiusitas, skeptisisme profesional, *locus of control*, dan tekanan waktu terhadap *audit judgment*. Subyek penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik di provinsi D. I. Yogyakarta dan Jawa Tengah.

Data yang digunakan pada penelitian ini adalah data primer. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan kriteria responden harus sudah bekerja selama paling tidak 1 tahun. Pengumpulan data dilakukan dengan kuesioner disebarkan langsung ke auditor sebanyak 71 kuesioner. Metode statistik menggunakan Analisis Regresi Linear Berganda, dengan pengujian hipotesis uji statistik t.

Hasil penelitian ini menunjukkan bahwa skeptisisme profesional dan *locus of control* berpengaruh positif signifikan terhadap *audit judgment*, tekanan waktu berpengaruh negatif signifikan terhadap *audit judgment*, dan religiusitas tidak berpengaruh terhadap *audit judgment*.

Kata kunci: *audit judgment*, religiusitas, skeptisisme profesional, *locus of control*, dan tekanan waktu

ABSTRACT

This research was aimed to examine empirically the effect of religiosity, professional skepticism, locus of control, and time pressure on audit judgment. The subject of this research are auditors who worked on the Public Accountant Office in D. I. Yogyakarta and Central Java province.

The data used in this research are primary data. The sample taken using purposive sampling technique which demands that the respondent must have been working for at least one year. Collecting data was conducted by questionnaire distributed directly to auditors as much 71 questionnaire. The statistics method used was multiplied analysis linear regression, with hypotheses testing of statistic t tests.

The result of this research showed that professional skepticism and locus of control significantly positive influence on audit judgment, time pressure significantly negative influence on audit judgment, and religiosity doesn't significantly influence on audit judgment.

Keywords: audit judgment, religiosity, professional skepticism, locus of control, and time pressure.