

## **INTISARI**

Tujuan dari penelitian ini adalah untuk mendapatkan bukti empiris mengenai pengaruh pengetahuan, pengalaman, kompleksitas tugas, sikap profesionalisme, dan tekanan ketaatan terhadap audit judgment. Sampel penelitian ini adalah auditor yang bekerja di Badan Pemeriksa Keuangan Perwakilan Provinsi Jawa Tengah dan Provinsi Yogyakarta. Pengambilan sample dengan metode purposive sampling. Data diperoleh dari kuesioner yang dibagikan ke auditor sebanyak 140 dan 76 kuesioner yang kembali. Data dianalisis menggunakan regresi berganda dengan SPSS 15.0.

Hasil penelitian menunjukkan bahwa pengetahuan, pengalaman, sikap profesionalisme berpengaruh positif signifikan terhadap audit judgment. tekanan ketaatan berpengaruh negatif signifikan terhadap audit judgment yang diambil oleh auditor, tapi kompleksitas tugas tidak berpengaruh terhadap audit judgment. Untuk hasil yang lebih detail telah dijelaskan pada penelitian ini.

**Kata Kunci :** Pengetahuan, Pengalaman, Kompleksitas Tugas, Sikap Profesionalisme, Tekanan Ketaatan

## **ABSTRACT**

*This study aimed to get empirical evidence about the influence of knowledge, experience, task complexity, the obedience pressure, and professionalism toward audit judgment taken by auditor. The sample of this study are auditors who worked on Badan Pemeriksa Keuangan (BPK) Representative of Central Java Province and Badan Pemeriksa Keuangan (BPK) Representative of Yogyakarta Province. The sample was conducted by purposive sampling method. Collecting data was conducted by questionnaire distributed directly to auditors as much 140 and only 76 questionnaire replayed. Data analysis used multiple linear regression method with SPSS 15.0.*

*The result of this study showed that knowledge, experience, and professionalism significantly positive affect audit judgment taken by auditor, obedience pressure significantly negative affect audit judgment taken by auditor, but task complexity didn't significantly affect audit judgment taken by auditor. More detailed results of this study are presented in this paper.*

*Keywords: knowledge, experience, task complexity, the obedience pressure, professionalism*