

ABSTRACT

The Effect of Expertise, auditor seniority, skepticism, and time budget pressure on the audit judgment presented by the auditor (Case Study on Auditors Working at KAP East Java Region)

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The purpose of this study was to determine: (1) the influence of Expertise on Audit Judgment, (2) the effect of Auditor Seniority on Audit Judgment, (3) the effect of Skepticism on Audit judgment, (4) the effect of Time Budget Pressure on Audit Judgment, (5) The influence of Expertise, Auditor Seniority, Skepticism, And Time Budget Pressure on Audit Judgment with case studies on auditors working at KAP in East Java region tested partially and stimulants

The research method used in this study is quantitative, using primary data through the distribution of online questionnaires via google form. The sampling technique used was random sampling, processed using purposive sampling, and analyzed using multiple line analysis.

From the results of this study, it is known that the skill variable has a positive and significant effect on the audit judgment variable. Skepticism has a positif and significant on audit judgment. while the auditor seniority and time budget pressure variables have no effect on the audit judgment variable.

Keywords: Audit Judgment, Expertise, Auditor Seniority, Skepticism, And Time Budget Pressure

ABSTRAK

Pengaruh Keahlian, Senioritas Auditor, Skeptisme, Dan Tekanan Anggaran Waktu Terhadap Audit Judgment Yang Dikemukakan Auditor (Studi Kasus Pada Auditor Yang Bekerja Di KAP Wilayah Jawa Timur)

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Tujuan penelitian ini adalah untuk mengetahui: (1) pengaruh Keahlian terhadap *Audit Judgment*, (2) pengaruh Senioritas Auditor Terhadap *Audit Judgment*, (3) pengaruh Skeptisme terhadap *Audit judgment*, (4) pengaruh Tekanan Anggaran Waktu terhadap *Audit Judgment*, (5) Pengaruh Keahlian, Senioritas Auditor, Skeptisme, Dan Tekanan Anggaran Waktu terhadap *Audit Judgment* dengan studi kasus pada auditor yang bekerja di KAP di wilayah Jawa Timur diuji secara parsial dan stimulan.

Metode penelitian yang digunakan dalam penelitian ini yaitu kuantitatif, dengan menggunakan data primer melalui penyebaran berupa angket kuesioner secara online melalui *google form*. Teknik pengambilan sampel menggunakan *random sampling*, diolah menggunakan *purposive sampling*, dan dianalisis menggunakan analisis linear berganda.

Dari hasil penelitian ini diketahui bahwa variabel keahlian memberikan pengaruh positif serta signifikan terhadap variabel audit judgment. Skeptisme berpengaruh terhadap audit judgment. sedangkan variabel Senioritas Auditor Dan Tekanan Anggaran Waktu tidak berpengaruh untuk variabel *audit judgment*.

Kata Kunci : Audit Judgment, Keahlian, Senioritas Auditor, Skeptisme, Tekanan Anggaran Waktu