

Arash Sonia Pagau, 12321018, **Pengaruh Tekanan Ketaatan, Pengalaman Auditor, Tekanan Anggaran Waktu, Kompleksitas Tugas, dan Independensi Auditor Terhadap Kualitas Audit *Judgment***, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Juni, 2016.

Abstraksi

Penelitian ini bertujuan untuk melakukan pengujian pengaruh tekanan ketaatan, pengalaman auditor, tekanan anggaran waktu, kompleksitas tugas dan independensi auditor terhadap kualitas audit *judgment*. Dengan menggunakan 41 sampel penelitian dengan kriteria responden memiliki pengalaman bekerja minimal tiga tahun, dan berprofesi sebagai auditor junior dan senior. Pengujian dilakukan dengan menggunakan analisis regresi berganda.

Hasil regresi memperlihatkan secara simultan tekanan ketaatan, pengalaman auditor, tekanan anggaran waktu, kompleksitas tugas, dan independensi auditor berpengaruh signifikan terhadap kualitas audit *judgment*. Secara parsial tekanan ketaatan, kompleksitas tugas, dan independensi auditor berpengaruh signifikan terhadap kualitas audit *judgment*, sedangkan pengalaman auditor dan tekanan anggaran waktu belum signifikan terhadap kualitas audit *judgment*.

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

Arash Sonia Pagau, 12321018, **Effect Of Obedience Pressure, Auditor Experience, Time Budget Pressure, Task Complexity and Auditor Independence Judgment on The Quality Audit**, Accounting, Faculty of Economics, Muhammadiyah University of Gresik, June, 2016.

Abstract

This study aimed to test the effect of obedience pressure, auditor experience, time budget pressure, task complexity and auditor independence judgment on the quality audit. Using 41 criteria of the study sample with respondents having at least three year work experience, and works as a senior and junior auditors. Testing is done using multiple regression analysis.

The results showed a simultaneous effect of obedience pressure, auditor experience, time budget pressure, task complexity and auditor independence significant effect on audit quality judgment. The result a partial auditor experience and time budget pressure not significant on audit quality judgment.

Keywords: Effect Of Obedience Pressure, Auditor Experience, Time Budget Pressure, Task Complexity, Auditor Independence, and Audit Quality Judgment