

**ANALISA PENGARUH PENTINGNYA KLIEN BAGI KAP, TEKANAN
KETAATAN, TEKANAN ANGGARAN WAKTU, KOMPLEKSITAS
TUGAS, PENGALAMAN AUDITOR DAN INDEPENDENSI TERHADAP
AUDIT JUDGEMENT**

ADHIATMAKA DWI PUTRA

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212200901318@mhs.dinus.ac.id

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk meneliti dan menguji beberapa faktor yang berpengaruh terhadap dalam pembuatan audit judgment. Faktor-faktor tersebut diantaranya Pentingnya Klien bagi KAP, Kompleksitas tugas, Tekanan Ketaatan, Tekanan Anggaran Waktu, Pengalaman Auditor dan Independensi. Sampel penelitian ini adalah auditor yang ada di Kantor Akuntan yang ada di Semarang. Kuesioner yang dibagikan sebanyak 43 kuesioner dan dikembalikan semua. Sampel dipilih secara purposive sampling. Analisis data yang digunakan dalam penelitian ini adalah regresi linier berganda dengan alat statistik yakni program SPSS (Statistical Product and Service Solution) 16.

Hasil penelitian ini menunjukkan bahwa ada lima variabel yang berpengaruh positif dan signifikan terhadap audit judgement. Kelima variabel itu adalah Pentingnya Klien bagi KAP, Kompleksitas Tugas, Tekanan Ketaatan, Tekanan Anggaran Waktu, Pengalaman Auditor. Sedangkan Independensi tidak berpengaruh signifikan terhadap audit judgement.

Kata Kunci : Pentingnya Klien bagi KAP, Kompleksitas Tugas, Tekanan Ketaatan, Tekanan Anggaran Waktu, Pengalaman Auditor, Independensi dan Audit judgement

**ANALYSIS OF THE EFFECT OF IMPORTANCE CLIENTS FOR PUBLIC
ACCOUNTING FIRMS, COMPLIANCE PRESSURE, TIME BUDGET
PRESSURE, TASKCOMPLEXITY, EXPERIENCE OF AUDITOR
INDEPENDENCE ON AUDIT JUDGEMENT**

ADHIATMAKA DWI PUTRA

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212200901318@mhs.dinus.ac.id

ABSTRACT

This study is conducted to examine and test several factors that influence the making of audit judgment. These factors include the importance client for public accounting firms, task complexity, compliance pressure, budget pressure time, experience of auditor and independence.

The sample is auditor at public accounting firms in Semarang. Questionnaires are distributed and total of 43 questionnaires returned all. Samples were selected by purposive sampling. Analysis of the data used in this study is a multiple linear regression with the statistical tool SPSS (Statistical Product and Service Solution) 16.

The results of this study indicate that there are five variables were positive and significant impact on audit judgment. The fifth variable is the importance clients for public accounting firm, task complexity, compliance pressure, time budget pressure, auditor experience. While no significant effect the independence on audit judgment.

Keyword : Importance client for public accounting firms, Task Complexity, Compliance Pressure, Budget pressure Time, experience of auditor and independence on audit judgement.