

## ABSTRACT

This study aims to analyze the influence of Locus of Control, Time Budget Pressure, Compliance Pressure, Expertise, Experience, Self Efficacy, Task Complexity, Competence, Professional Skepticism and Independence on Judgment Audit. In carrying out audits of financial statements providing an opinion on fairness is often required Judgment.

Types of qualitative research, Primary data types. The population in the Public Accounting Firm in the City of Semarang, a sample of 51 auditor respondents in the Public Accountant Office in the city of Semarang using a purposive sampling technique. Descriptive statistical data analysis methods, data quality tests (validity, reliability), classic assumption tests (normality test, multicollinearity test, heteroskedasticity test), and multiple linear regression, t test, F test and R<sup>2</sup> test.

The results of data processing, valid and reliable data quality tests, classic assumption test data are normally distributed, multicollinearity does not occur, and heteroscedasticity does not occur. The t test shows the Locus of Control, Time Budget Pressure, Obedience Pressure, Expertise, Experience, Self Efficacy, Task Complexity, Competency, Professional Skepticism and Independence influence on Audit Judgment. The F test shows simultaneously the Locus of Control variable, Time Budget Pressure, Obedience Pressure, Expertise, Experience, Self Efficacy, Task Complexity, Competence, Professional Skepticism and Independence influencing Audit Judgment. The coefficient of determination (R<sup>2</sup>) test has an effect of 60.8%

**Keywords:** Locus of Control, Time Budget Pressure, Obedience Pressure, Expertise, Experience, Self Efficacy, Task Complexity, Competence, Professional skepticism and independence of audit judgments.

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Locus of Control*, Tekanan Anggaran Waktu, Tekanan Ketaatan, Keahlian, Pengalaman, *Self Efficacy*, Kompleksitas Tugas, Kompetensi, Skeptisme Profesional dan Independensi Terhadap *Audit Judgment*. Dalam melaksanakan audit terhadap laporan keuangan memberikan opini atas kewajaran sering dibutuhkan *Judgment*.

Jenis penelitian kualitatif, Jenis data primer. Populasi pada Kantor Akuntan Publik di Kota Semarang, sampel sebanyak 51 responden auditor pada Kantor Akuntan Publik di Kota Semarang dengan menggunakan teknik *purposive sampling*. Metode analisis data statistik deskriptif, Uji kualitas data (uji validitas, reliabilitas), Uji asumsi klasik (uji normalitas, uji multikolinearitas, uji heteroskedasitas), dan regresi linier berganda, uji t, uji F dan uji  $R^2$ .

Hasil pengolahan data, uji kualitas data valid dan reliabel, uji asumsi klasik data berdistribusi normal, tidak terjadi multikolinearitas, dan tidak terjadi heteroskedasitas. Uji t menunjukkan variabel *Locus of Control*, Tekanan Anggaran Waktu, Tekanan Ketaatan, Keahlian, Pengalaman, *Self Efficacy*, Kompleksitas Tugas, Kompetensi, Skeptisme Profesional dan Independensi berpengaruh terhadap *Audit Judgment*. Uji F menunjukkan secara simultan variabel *Locus of Control*, Tekanan Anggaran Waktu, Tekanan Ketaatan, Keahlian, Pengalaman, *Self Efficacy*, Kompleksitas Tugas, Kompetensi, Skeptisme Profesional dan Independensi berpengaruh Terhadap *Audit Judgment*. Uji koefisien determinasi ( $R^2$ ) memiliki pengaruh sebesar 60,8%

**Kata kunci :** *Locus of Control*, Tekanan Anggaran Waktu, Tekanan Ketaatan, Keahlian, Pengalaman, *Self Efficacy*, Kompleksitas Tugas, Kompetensi, Skeptisme Profesional dan Independensi Terhadap *Audit Judgment*.