

**“ANALYSIS OF THE INFLUENCE OF GENDER,AUDITOR’S
EXPERIENCE,THE COMPLEXITY OF THE TASK,THE PRESSURE
OBEDIENCE,ABILITY TO WORK,THE AUDITOR’S
KNOWLEDGE,ETHICAL PERCEPTION,LOCUS OF CONTROL,AND SELF
EFFICACY ON AUDIT JUDGEMENT”**

ABSTRACT

The purpose of this study was to investigate the influence of gender, experience Auditor, complexity of the task, Pressure Obedience, Job Skills, Knowledge Auditor, Perception Ethical, Locus Of Control, and Self Efficacy on audit judgment, which uses primary data in the form of questionnaires to collect data, and use sampling. Penelitian purpose technique was carried out against public accountant (auditor) working in public Accounting Firm (KAP) in Semarang, including small and medium KAP.

The data collection is done by distributing questionnaires research directly to the way to the respondents, as well as indirectly through intermediaries to respondents who worked at the firm in the city of Semarang. Researchers took samples of the whole 8 KAP KAP is located in the city of Semarang. Questionnaire distributed amounted to 56 pieces and the number of questionnaires returned are as many as 40 pieces or 71.43%. The questionnaire did not return for 16 units or 28.57%. Questionnaires were not filled because each KAP just want to fill in the questionnaire a maximum of five pieces only.

The results of this study were (1) Gender has no effect on Audit Judgment, (2) Experience Auditor effect on Audit Judgment, (3) The complexity of the task, Pressure Obedience, Job Skills, Knowledge Auditor negative effect on Audit Judgment, (4) Perception Ethical , Locus Of Control, Self Efficacy positive effect on the Audit Judgement.

Keywords: Gender, Experience Auditor, Complexity Duty, Obedience Pressure, Job Skills, Knowledge Auditor, Ethical Perceptions, *Locus Of Control*, Self-Efficacy, *Audit Judgement*

**“ANALISIS PENGARUH GENDER, PENGALAMAN AUDITOR,
KOMPLEKSITAS TUGAS, TEKANAN KETAATAN, KEMAMPUAN KERJA,
PENGETAHUAN AUDITOR, PERSEPSI ETIS, LOCUS OF CONTROL, DAN
SELF EFFICACY TERHADAP AUDIT JUDGEMENT”**

ABSTRAKSI

Tujuan penelitian ini adalah untuk meneliti pengaruh Gender, Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan, Kemampuan Kerja, Pengetahuan Auditor, Persepsi Etis, Locus Of Control, dan Self Efficacy terhadap audit Judgement, yang menggunakan data primer berupa kuisoner untuk mengumpulkan data, dan menggunakan teknik purpose sampling. Penelitian ini dilakukan terhadap akuntan publik (auditor) yang bekerja di Kantor Akuntan Publik (KAP) yang berada di Kota Semarang, mencakup KAP kelas kecil dan menengah.

Pengumpulan data dilakukan dengan penyebaran kuesioner penelitian secara langsung dengan cara mendatangi responden, serta secara tidak langsung melalui perantara kepada responden yang bekerja pada KAP di wilayah Kota Semarang. Peneliti mengambil sampel sebanyak 8 KAP dari keseluruhan KAP yang berada di wilayah Kota Semarang. Kuesioner yang disebarakan berjumlah 56 buah dan jumlah kuesioner yang kembali adalah sebanyak 40 buah atau 71,43%. Kuesioner yang tidak kembali sebanyak 16 buah atau 28,57%. Kuesioner yang tidak diisi karena setiap KAP hanya mau mengisi kuesioner maksimal 5 buah saja.

Hasil dari penelitian ini adalah (1) Gender tidak berpengaruh terhadap Audit Judgement, (2) Pengalaman Auditor berpengaruh terhadap Audit Judgement, (3) Kompleksitas Tugas, Tekanan Ketaatan, Kemampuan Kerja, Pengetahuan Auditor berpengaruh negatif terhadap Audit Judgement, (4) Persepsi Etis, Locus Of Control, Self Efficacy berpengaruh positif terhadap Audit Judgement.

Kata Kunci: *Gender, Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan, Kemampuan Kerja, Pengetahuan Auditor, Persepsi Etis, Locus Of Control, Self-Efficacy, Audit Judgement*