

ABSTRACT

YANTI ARIANI. Effect of Time Pressure, Audit Experience, Operational Experience and Level of Auditor on Audit Judgment

Guided by **Dr. SUDARWAN, Ak.,M.Acc.,CRMA.,CIA**

This study aims to examine and analyze whether the time pressure, audit experience, operational experience and audit levels are partially and simultaneously have an influence on the judgment audit.

The design of this study uses an explanatory causality design. The population used in this study is the KAP office located in Tangerang, Jakarta and Bandung. The method of analysis in this study uses multiple regression analysis. The sample selection technique uses purposive sampling.

The results of this study partially show that the variable audit experience, operational experience and auditor level affect audit judgment. While the time pressure variable does not affect the judgment audit. Simultaneously all independent variables namely time pressure, audit experience, operational experience and auditor level influence the judgment audit.

This research finding is the existence of differences in judgment between experienced and inexperienced auditors, because experienced auditors are not affected by the existence of information irrelevant in making judgment, so that it can produce good judgment.

Keywords: Time Pressure, Audit Experience, Operational Experience, Auditor Level, Audit Judgment