

Abstract

Audit judgment is one of the views or a judgment of the auditor in response to information affecting the documentation of evidence as well as the decision maker of the auditor's opinion or the financial statements of an entity. Judgment is highly dependent on the individual's perception of a given situation. The quality of judgment will show both the poor performance of auditors in performing their duties. Therefore, it is important to know the factors that influence audit judgment. This study aims to empirically test the influence tekana, experience auditors, and auditor relationships with clients to audit judgment. Research conducted on the faculty of economics and business students, especially accounting department, the sample obtained is 40 respondents. Data analysis technique used is multiple linear regression method. The results showed that the pressure and experience of auditors have a significant effect on audit judgment.

Keywords: pressure of obedience, auditor experience, auditor relationship with client, audit judgment.