

ABSTRACT

At present, the need for auditor services as an independent party cannot be denied anymore, because these services become a necessity for the users of financial statements for decision making. Public accountants who carry out auditing activities work not only in the interests of clients but also for other parties who use the audit report. So in this case the auditor must have sufficient competence in order to maintain the confidence of the client and the users of the financial statements.

This research empirically tests several factors that influence Judgment audits. These factors are the pressure of obedience, experience, and task complexity. The research method used in this research is descriptive and verification methods. Data collection using the survey method by using a questionnaire. The study population was auditors who worked in public accounting offices in the city of Bandung. The sample of this study was 10 public accounting firms using sample determination by using purposive sampling technique. The statistical analysis used in this study is the validity and reliability test, correlation coefficient, determination coefficient, multiple linear regression analysis and t test.

The results of this study indicate that obedience pressure has a significant effect on audit judgment with a contribution of 19.7%, experience has a significant effect on audit judgment with a contribution of 31.6%, obedience pressure and experience contribute 51.3% and task complexity moderates the influence of pressure obedience and experience of audit judgment in the Bandung Public Accountant Office. Simultaneously the pressure of obedience and experience which is moderated by the complexity of the task contributes an influence of 60.8% to the audit judgment which is moderated by the complexity of the task at the Public Accounting Firm in Bandung.

Keywords: Obedience Pressure, Experience, Task Complexity, Audit Judgment