

ABSTRACT

This research has the objective to analyze how far the influence of Gender Diversity. Pressure of Obedience, Auditor Seniority towards Audit Judgement.

The population in this research are the Auditor that worked at Public Accounting Firm. The amount of sample that were taken are about 30 respondent. The method used in this research are descriptive and verificative research. Some of the data are obtained through primer data and questionnaire. This research also use Purposive Sampling as its sampling technique.

Statistic Analysis that are used in this research are Validity Test, Reliability Test, Normality Test, Multicollinearity Test, Heteroscedasticity Test, Multiple Linear Regression, Coefficient Correlation Analysis, Hypothesis Test, and Coefficient Determination Analysis. This research show how substantial the different gender influence towards audit judgment 31,4%. Therefore, the better male or female auditor ability in term of having many experiences on carrying out the audit task will resulting in a better audit judgment, whilst the lower the pressure of obedience that the auditor experienced while carrying out the task will resulting in a preferable audit judgment.

Keywords : Gender Diversity, Pressure of Obedience, and Auditor Seniority towards Audit Judgment