

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Pengetahuan Auditor, Pengalaman Auditor, dan Kompleksitas Tugas Terhadap Audit *Professional Judgment* pada Auditor yang bekerja di Kantor Akuntan Publik di Wilayah Kota Bandung yang Terdaftar di Otoritas Jasa Keuangan.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah Auditor yang bekerja di 17 Kantor Akuntan Publik di Wilayah Kota Bandung yang Terdaftar di Otoritas Jasa Keuangan dengan jumlah sampel yang diambil sebanyak 48 Auditor. Teknik sampling yang digunakan dalam penelitian ini adalah *Probability Sampling* dengan teknik *Proportionate Stratified Random Sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah analisis regresi linear sederhana, analisis koefisien korelasi, dan analisis koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan dalam penelitian ini adalah metode statistik uji t (parsial).

Berdasarkan hasil penelitian yang dilakukan, dapat diketahui bahwa Pengetahuan Auditor pada Kantor Akuntan Publik di Kota Bandung yang terdaftar di OJK berpengaruh positif secara signifikan terhadap Audit *Professional Judgment* sebesar 32.4%. Artinya, jika semakin memadai Pengetahuan Auditor maka Judgment auditor semakin *Professional*. Pengalaman Auditor pada Kantor Akuntan Publik di Kota Bandung yang terdaftar di OJK berpengaruh positif dan signifikan terhadap Audit *Professional Judgment* sebesar 38%. Artinya, semakin berpengalaman auditor maka Judgment auditor semakin *Professional*. Kompleksitas Tugas pada Kantor Akuntan Publik di Kota Bandung yang terdaftar di OJK berpengaruh negatif dan signifikan terhadap Audit *Professional Judgment* sebesar 26.9%. Artinya, semakin rendah Kompleksitas Tugas maka Judgment auditor semakin *Professional*.

Kata Kunci: Pengetahuan Auditor, Pengalaman Auditor, Kompleksitas Tugas, Audit *Professional Judgment*

## **ABSTRACT**

*This study aims to determine the effect of Auditor Knowledge, Auditor Experience, and Task Complexity on Audit Professional Judgment on Auditors who worked at Public Accounting Firms in Bandung City Area Registered with the Financial Services Authority.*

*The research approach used in this research is descriptive analysis and verification analysis using primary data. The population in this research were Auditors who worked in 17 Public Accounting Firms in Bandung City Area Registered with the Financial Services Authority with a total of 48 samples taken. The sampling technique used in this research is Probability Sampling with Proportionate Stratified Random Sampling technique. The statistical analysis used in this research is simple linear regression analysis, correlation coefficient analysis, and determination coefficient analysis. While the hypothesis testing used in this research is the statistical method of t test (partial).*

*Based on the results of the research conducted, it can be seen that the Knowledge of Auditors at Public Accounting Firms in Bandung City registered with OJK has a significant positive effect on Audit Professional Judgment of 32.4%. This means that the more adequate the auditor's knowledge, the more professional the auditor's judgment. Auditors Experience at Public Accounting Firms in Bandung City registered with OJK has a positive and significant effect on Audit Professional Judgment of 38%. This means that the more experienced the auditor, the more professional the auditor's judgment. Tasks Complexity at a Public Accounting Firm in Bandung City registered with OJK has a negative and significant effect on Audit Professional Judgment of 26.9%. This means that the lower the complexity of the task, the more professional the auditor's judgment.*

*Keywords: Auditor Knowledge, Auditor Experience, Task Complexity, Audit Professional Judgment*