

ABSTRACT

Giving judgment refers to the cognitive aspect so that the decisions taken are really the right decisions and the results of the evaluation can describe changes in attitudes and opinions. Quality audit judgment is a representation of the optimal performance of the auditor while on duty. This study aims to determine the trend of Audit Judgment research and what influences Audit Judgment for the period 2018 to 2021. This qualitative research design uses the Systematic Literature Review (SLR) method. Of the 53 articles that were used as research data downloaded from Scopus which were subscribed to Diponegoro University and then selected through the PRISMA method so that only 42 articles would be reviewed further. The results of this study indicate that 1) there is a dominance of the use of the audit strategy theme where the company will appreciate the external auditors who want to announce the audit strategy that will be carried out on the client company; Agency theory in which internal auditors who previously worked in audit firms are added value for the company because they are considered capable of increasing the efficiency and effectiveness of audit performance; Quantitative research methods with secondary data, company financial statement data variables (for example: profitability, liquidity, leverage, and total assets), the concept of internal auditor effectiveness where auditors must be able to communicate well with all company management structures and internal auditors need to understand the cycle Audit & Feedback properly and correctly; The context of the role of internal and external audit responsibilities in which the auditor must be able to put forward an independent and professional attitude while on duty. 2) The auditor must be able to produce reliable audit judgment information, be able to act independently, have adequate competence, and have high integrity. 3) The high level of systematic non-compliance and poor disclosure will result in poor quality audit judgment as well

Keyword: *Systematic Literature Review, Audit Judgement*