

ABSTRACT

This study was conducted with the aim of identifying and analyzing the development of factors that influence audit judgment in the formation of audit opinions through analysis of literature published over the past 25 years. Based on the development of this research, the factors that influence audit judgment in the formation of audit opinions are further identified and analyzed by classifying the identified factors into sociological aspects, psychological aspects and socio-psychological aspects. In-depth analysis is also carried out to understand how the factors identified and classified into aspects, affect auditors in forming judgments. Finally, this study will also identify the limitations of previous research to provide direction and an overview of future research opportunities to improve relevant research for JDM studies in the field of auditing. This research was conducted using a systematic review method by analyzing 72 articles published in the period 1997-2022. The results of the analysis of this study indicate that there are developments in audit judgment research in the formation of audit opinions that are dominated by quantitative research. This research has also identified factors that influence audit judgment in forming audit opinions by classifying them based on sociological aspects, psychological aspects and combined aspects.

Keyword: Audit Judgment; Audit Opinion; Systematic Review