

ABSTRACT

The research aims to examine empirically the influence of obedience pressure, competency, and audit experience on audit judgment quality. In this research, researchers examined the quality of audit judgment in Audit Board of the Republic of Indonesia (BPK) Representative of Central Java Province by using independent variables, that is obedience pressure, competency, and audit experience.

The sample of this research are auditors who worked on Audit Board of the Republic of Indonesia (BPK) Representative of Central Java Province. The sample was conducted by purposive sampling method. Collecting data was conducted by questionnaire distributed directly to auditors as much 100 and only 60 questionnaire replayed. Data analysis used multiple linear regression method with SPSS (Statistical Product and Service Solution) 16.

This research found statistic result that was significantly positive from obedience pressure influence to audit judgement that was taken by auditor. For competency and audit experience have a positive and significant influence on audit judgment quality. Researchers suggest for future research in order to add more variable and than to extend the population.

Keywords: obedience pressure, competency, audit experience, audit judgment.