

Abstract

The purpose of this research is to analyze the effect of five variables: obedience pressure, the Time Budget Pressure, the task complexity, knowledge and experiences on audit judgment. The sampling was conducted by purposive sampling technique. This research was carried out at Semarang City. The sampling was conducted by purposive sampling technique, by criteria listed respondent on Directory of Public Accountant published by IAI, auditor at the Semarang City Public Accountant Offices and level of auditor senior and junior. Collecting data was conducted by questionnaire distributed as much 70, however only 50 questionnaires are used. Data analysis used dual regression linear method.

The result of research showed obedience pressure, the Time Budget Pressure, the complexity of tasks, knowledge and experiences significantly affect audit judgment.

Key words: Audit judgment, Budget Pressure, Time Budget Pressure, Complexity of the task, knowledge and experience