

RINGKASAN

Auditor adalah profesi yang bertanggung jawab atas audit dan bertujuan untuk memberikan penilaian terhadap laporan keuangan. Audit *judgement* dipengaruhi oleh berbagai hal, tujuan penelitian adalah untuk mengetahui dan menganalisis pengaruh independensi, audit *tenure*, tekanan ketaatan, *locus of control*, dan audit *fee*, terhadap audit *judgement*.

Penelitian ini dilakukan pada 10 KAP yang berlokasi di Jakarta. Data dalam penelitian ini adalah data primer yang diambil dengan memberikan kuesioner. Data dalam kuesioner tersebut diolah dengan menggunakan SPSS versi 17 for windows. Hasil penelitian ini menunjukkan bahwa independensi, audit *tenure*, tekanan ketaatan, *locus of control*, dan audit *fee*, secara parsial maupun simultan berpengaruh terhadap audit *judgement*.

Implikasinya adalah auditor di KAP diharapkan dapat meningkatkan kualitas penilaian audit dengan memperkuat kepercayaan dan terus membangun sikap mental yang jujur, tegas dan independen dalam melakukan tugas audit berdasarkan standar teknik dan etika profesional, dan memiliki hubungan organisasi yang baik. antara KAP dan klien.

Kata kunci: *audit judgement, independensi, audit tenure, tekanan ketaatan, locus of control, audit fee.*

SUMMARY

Auditor is a profession in charge of auditing that aims to provide an assessment of the financial statements. Judgment audit is influenced by various things, the purpose of research is to know and analyze the influence of independence, audit tenure, pressure of obedience, locus of control, and audit fee, to audit judgment.

This research was conducted on 10 KAP located in Jakarta. The data in this study is the primary data taken by giving the questionnaire. The data in the questionnaire was processed using SPSS version 17 for windows. The results of this study show that independence, audit tenure, compliance pressure, locus of control, and audit fee, partially or simultaneously influence the audit judgment.

Implication of the above conclusions is the auditor in KAP in order to improve the quality of audit judgment by strengthening confidence and continue to build a mental attitude honest, firm and uninterrupted in performing audit tasks based on professional and ethical engineering standards, and have good organizational relationship between KAP as well as with clients.

Keywords: audit judgment, independence, audit tenure, pressure of obedience, locus of control, audit fee.