PENGARUH AUDIT TENURE, AUDITOR EXPERIENCE, INDEPENDENCY, TASK COMPLEXITY TERHADAP AUDIT JUDGEMENT PADA KANTOR AKUNTAN PUBLIK DI KOTA MEDAN

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ABSTRAK

Penelitian ini dilaksanakan pada KAP di wilayah Medan dengan metode pengumpulan data primer yaitu menggunakan kuesioner. Pengambilan sampel menggunakan teknik purposive sampling, dan sampel yang digunakan berjumlah 82 responden. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan software SPSS. Hasil penelitian ini menunjukkan bahwa audit tenure berpengaruh signifikan positif terhadap audit jugement, auditor experience berpengaruh signifikan positif terhadap audit jugement, independency berpengaruh signifikan positif terhadap audit jugement, task complexity berpengaruh signifikan negative terhadap audit judgement.

Kata kunci: Audit Tenure, Auditor Experience, Independency, Task Complexity, Audit Judgement

ABSTRACT

Research was conducted in KAP in the area of Medan with the primary data collection method using questionnaire. The sampling was conducted by purposive sampling technique and the sample used in this research was 82 respondent. The method of analysis was used is multiple linear regression analysis using SPSS. The result of research showed that audit tenure has a significant positive effect on audit judgement, auditor experience has a significant positive effect on audit judgement, independency has a significant positive effect on audit judgement, task complexity has a significant negative effect on audit judgement.

Keywords: Audit Tenure, Auditor Experience, Independency, Task Complexity, Audit Judgement