ABSTRACT

Addaraini, Falihah. 2015. Title: “Analysis of the influence of gender, obedience pressure and audit expertise on audit judgment

Advisor: YonaOctiani Lestari, SE., MSA.

Key word: gender, obedience pressure, audit expertise, audit judgment

Audit auditor's judgment is in determining the policies of opinion regarding the results of the audit, which refers to the formation of an idea, opinions or estimates about an object, event, status, or other types of events. The process of judgment depending on the arrival of the information continuously, so as to influence the choice and how that choice is made. Each step in the process of incremental judgment, if the information is constantly coming would emerge a new consideration and decision or a new option. factors crucial role in making judgment is gender, obedience pressure and auditing expertise. The research was aimed to examine to influences that happen in decision to judgment taken by auditor, with variable gender, obedience pressure and audit expertise.

This research to have population are auditors in public accounting firm who was in Malang city to have amount 8 public accounting firm and who are willing to fill out the questionnaires there are 6 public accounting firm. Of the questionnaires that was distributed 39 questionnaires and which returned a total of 37 questionnaires. Data analysis used multiple linear regression method with SPSS (Statistical Product and Service Solution) 16.

The result of this research showed that gender is not significantly affect audit judgment taken by auditor, obedience pressure is not significantly affect audit judgment taken by auditor and audit expertise significantly affect audit judgment taken by auditor.