

Pengaruh usia, level, ukuran kap, serta tekanan sosial terhadap auditor judgment = Effect of age, level, kap size, and social pressure on auditor judgment

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Abstrak

ABSTRAK

Skripsi ini bertujuan untuk meneliti pengaruh dari variabel usia, level, ukuran KAP, serta tekanan sosial terhadap auditor judgment. Penelitian dilakukan dengan menggunakan instrumen berupa kuesioner yang disebarkan ke KAP yang berlokasi di Jakarta dengan total responden 58 orang. Analisis regresi digunakan untuk menguji hipotesis dalam penelitian ini. Dari hasil pengolahan data diperoleh kesimpulan bahwa variabel usia, ukuran KAP berpengaruh positif terhadap auditor judgment, sedangkan variabel level dan tekanan sosial mempunyai pengaruh negatif terhadap auditor judgment. Selain itu pengalaman sebagai variabel kontrol tidak terbukti mempunyai pengaruh terhadap auditor judgment.

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ABSTRACT

This paper aims to examine the effect of variabel age, level, KAP size, and social pressure on auditor judgment. The study was conducted by using instrument such as questioner that is distributed to KAP located in Jakarta with total respondent of 58 auditor. Regression analysis is used to examine the hypothesis in this research. From data processing result, it is concluded that the age and KAP size variable has a positive effect on auditor judgment, while level and social pressure has a negative influence on auditor judgment.