

ABSTRACT

One of the function of auditor is to carry our examination. In the process of examination of the regulatory authorities to gather evidence that will be evaluated of the findings and recommendations. At the time of issuing the auditor's recommendation requires judgment which is the opinion or judgment of the auditor based on evaluation of evidence. Audit judgment is an objective assessment of an auditor of the information from the audit evidence obtained and influenced by aspects indivindu auditor's so as to produce thought or decision on information obtained previously. Knowledge, pressure obedience, and independency are aspects individu assessed could effect of audit judgment.

This study aims to empirically examine the influence of the knowledge, pressure obedience, and independency of the audit judgment to auditors in Public Accounting Firm Bandung. In addition, this study to determine the effect of knowledge, pressure obedience, and independency toward the audit judgment both simultaneously and partially.

The population in this study are auditors that worked in Accounting Public Firm Bandung. The technique of determining the sample using a accidental sampling technique. The data used in this study is the primary data through the spread of questioners, the analyzed using multiple regression analysis method and hypothesis test.

The result showed that simultaneously the knowledge, obedience pressure and independency effect on audit judgment. Partially it is found that knowledge has significant effect toward audit judgment, but obedience pressure and independency has no significant effect toward audit judgment.

Keywords: Audit Judgment, Independency, Knowledge, and Obedience Pressure