DETERMINANT ANALISYS FOR AUDIT JUDGETMENT

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ABSTRACT

The purpose of this research was to examine the effect of gender, compliance pressure, experience, knowledge, and authoritarianism are finding out simultaneous influence toward j audit udgmentt, to analisys the effect of gender, compliance pressure,experience, knowledge, and authoritarianism are finding out partially influence toward audit judgment and determine variables that affect dominant toward audit. judgment This study used primary data with the questionnaire and interview as a research instrument. This research used purposive sampling method. The respondents of this research were 50 people working in the internal audit Central Java BPKP. Data analysis that was used in this study is SPSS through multiple linear regression analysis. The results that gender, compliance pressure, experience, knowledge, and authoritarianism have simultaneous influence toward audit judgment, partially that compliance pressure, experience, knowledge have influence toward audit judgment, and only experience that have dominant influence toward audit judgment in Central Java BPKP.

Keywords: gender, compliance pressure, experience, knowledge, authoritarianism, audit judgement

I.   Introduction

a. **Background**

The phenomenon of the sequence of evidence in the auditing task environment is very important to observe. Research in the field of auditing with the topic of audit judgment focuses more on the judgments made by individual auditors. The public, especially investors, creditors and the government, have very high expectations and expect the information contained in the audited financial statements to be correct information that forms a solid basis for economic decision-making.

Hogarth (1992) defines judgment as a cognitive process which is a decision-making behavior. In making a judgment, the auditor will collect various relevant evidence at different times and then integrate the information from that evidence. Jamilah, et al (2007) also explained that judgment is a continuous process in obtaining information (including feedback from previous actions), choices to act or not act, as well as receiving further information by the auditor.

Audit judgment is influenced by many factors, both technical and non-technical. One of the technical factors is the existence of limitations on the scope or time of the audit, while non-technical factors such as aspects of individual behavior that are considered to influence the audit judgment are: gender, obedience pressure, experience, knowledge and authoritarianism. The auditor's perspective in responding to information is related to the responsibilities and audit risks that will be faced by the auditor in connection with the judgment he makes. Factors that

influence the auditor's perception in responding to and evaluating this information include gender, obedience pressure, experience (knowledge) and authoritarian or authoritarianism regarding an auditor's judgment.

Gender can be interpreted as differentiating roles between men and women which do not only refer to biological or sexual differences, but also include socio-cultural values. (Berninghausen and Kerstan in Zulaikha, 2006. Gender is thought to be one of the individual levels that also influences audit judgment along with changes in task complexity and the effect of the level of adherence to ethics.

Audit in the public sector are divided into two, namely external audits carried out by the Supreme Audit Agency (BPK) and internal audits carried out by the Government Internal Supervisory Apparatus (APIP). In an organization usually there will be obedience pressure. This pressure affects the auditor in carrying out his duties, one of which is in audit judgment. This indicates the influence of superior pressure on the judgment taken by the auditor.

Work experience has been seen as an important factor in predicting the performance of public accountants, so that experience is included as one of the requirements in obtaining a license to become a public accountant (SK Menkeu No. 43/KMK.017/1997). The auditor as the spearhead of carrying out audit duties must always improve the knowledge they already have so that the application of knowledge can be maximized in practice. Maximum application of knowledge will certainly be in line with the increasing experience possessed (M. Nizarul Alim, et al; (2007) Authoritarian attitude is a personality that can be used to explain compliance behavior. Authoritarism theory states that individuals can be distinguished by assessing their behavior or attitude towards authorization (Rahmawati and Setyaningtyas Honggowati; 2004).

This research is different from previous research, namely Anugrah Pradita Ningrum (2012) and Laela Yunita (2013). The difference is in the research object, namely the Central Java BPKP auditor and there are additional research variables, namely knowledge and authoritarianism. This research was conducted to determine the factors that influence audit judgement as the dependent variable. While the independent variables of this research are gender, pressure, experience, knowledge, and authoritarian

2. Research Model and Hipothesis

Systematically an overview of this research model can be seen in Figure 1 below:
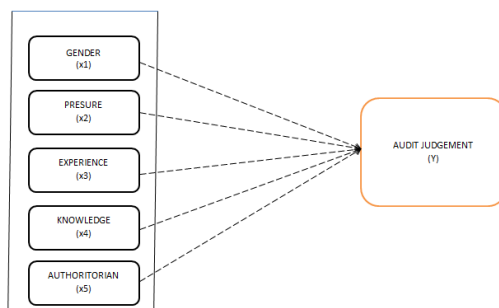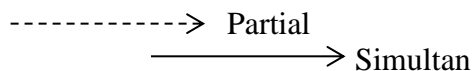

Figure 1. Research Model

Information:

------------→ Partial

————————→ Simultan

Based on the research model in Figure 1, the hypothesis can be formulated as follows:

H1: Gender, pressure, experience, knowledge, and authoritarianism simultaneously influence an auditor's judgment.

H2a: Gender partially influences the judgment of an auditor.

H2b: pressure partially affects the judgment of an auditor.

H2c: Experience partially influences the judgment of an auditor.

H2d: Knowledge partially influences the judgment of an auditor.

H2e: Authoritarianism or authoritarianism partially influences the judgment of an auditor.

H3: The auditor's experience has the most influence (dominant) on the auditor's judgment.

3. Research Methodology

a. Research Design

This research is a quantitive research. This rearch aims to determine the influence of gender, pressure, experience, knowledge, and authoritarian for audit judgement auditors BPKP on Cebtarl Java. The object of this research is audit judgement auditors BPKP on central Java which is influenced by gender, pressure, experience, knowledge, and authoritarian. The number of the responden in this research were 50 auditors. The primary data in this study were obtained from auditor respondents in BPKP Central java who filled out a questionnaire regarding the influence of gender, pressure, experience, knowledge, and authoritarian on audit judgement.

b. Data Collecttion techniques

Data collection methods in this study, researchers used the following methods:

1) Interview, namely by conducting questions and answers directly to the parties involved.
2) Questionnaire, which is a written method of collecting data by giving or distributing questions to respondents.

c. Data Analisys technique

1) Data Quality Test

a. Validity test

The validity test in this research was used to test the validity of the questionnaire. Teknik yang digunakan untuk menguji validitas kuesioner adalah berdasarkan Rumus *Koefisien Product Moment Pearson* (Umar, 2003):

$$r = \frac{}{\sqrt{[n \sum X^2 - (\sum X)^2][n \sum Y^2 - (\sum Y^2)]}}$$

b. Reliability Test

Reliability test is an index that shows the extent to which the results of a measurement can be trusted.

2.Descripstive Statistical Analisys

Descriptive statistics were used in this research to provide an overview or description of the research data as seen from the average value (mean), standard deviation, variance, maximum, minimum 3. Classical Assumption Test

The classic assumption test includes the normality test, multicollinearity test, and heteroscedasticity test. To obtain good and linear regression results, and not to be biased,

classical assumptions are used, namely as follows:

     a. Normality Test

     The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not.

     b. Multicollinearity Test

     Multicollinearity can be detected in the regression model if there are pairs of independent variables that are strongly correlated with each other.

     c) Heteroscedasticity Test

     Symptoms of heteroscedasticity appear when the confounding variables for each observation are no longer consistent, but vary. Heteroscedasticity test can be done one way by using the Glesjer Test (Suliyanto, 2011).

4. Hypotesis Test : Multiple Linear Regression Analysis

Multiple linear regression analysis (Multiple linear regression) is a statistical analysis tool that is useful for obtaining an overview of the effect of the independent variables on the dependent variable, where there is more than one independent variable. This analysis is mathematically written with the following equation:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 \varepsilon$

4. Result and Discussion

Responden Overview

The research data was collected by distributing questionnaires to auditors working at BPKP Central Java with a population of 100 auditors and a sample of 50 using purposive sampling. Of the 50 questionnaires that could be processed, only 37, because 5 were not filled in and 8 were not returned.

Data Analysis and discussion

1)Validity Test

Based on the results of the validity test using the product moment correlation, all question items are each greater than the r table value of 0.325 at a 95% confidence level. Thus, all question items on the variable use of accounting information are declared valid. Thus, all statement items are declared valid, so it can be used as a data collection tool.

2) Realibility test

Based on realibility test, it is known that the value of the reliability coefficient r is calculated for the variable gender (X1), obedience pressure (X2), experience (X3), knowledge (X4), authoritarian (X5) and audit judgment (Y) each is greater than the value critical (r table) of 0.325 or each research variable > 0.60 so that all questions for each of these variables are declared reliable and can be used as a data collection tool.

3) Descriptive statistic

It can be seen that for the gender variable (X1) the lowest score answer is 8 and the highest score answer is 34.41 so that the average answer score (mean) is 29.2432 which when divided by 8 questions, the average respondent's answer is on a scale of 4 (Agree). In conclusion, gender is at the average level of agreed answers which shows no differences in specific characteristics between male and female auditors in terms of audit judgment generated by an auditor because based on the question indicators in the questionnaire, the more answers that exceed a scale of 3 (neutral) , hence opinion respondents regarding gender in high audit judgements.

Obedience pressure variable (X2) the lowest score answer is 14.03 and the highest score answer is 36.47, so that the average answer score (mean) is 30.3784 which when divided by 8 questions, the average respondent's answer is on a scale 4 (Agree). In conclusion, obedience pressure is at the average level of agreed answers indicating obedience pressure can affect the auditor's considerations in determining audit judgment, because based on the question indicators in the questionnaire, the more answers that exceed a scale of 3 (neutral), the respondents' opinions regarding obedience pressure in the higher the audit judgment.

Experience variable (X3) The lowest answer is worth 8 and the highest answer is worth 33.01 so that the average answer (mean) is 27.6486 which when divided by 8 questions, the average respondent's answer is obtained on a scale of 4 (agree). In conclusion, experience is at the average level of agreed answers which shows the respondents in this case the auditor agrees that the higher the experience of the auditor, the better the resulting audit considerations.

Knowledge variable (X4) the lowest score answer is worth 8 and the highest score answer is 36.93, so that an average answer score (mean) is 29.7027 which when divided by 8 questions, the average respondent's answer is obtained on a scale of 4 (Agree). In conclusion, knowledge is at the average level of agreed answers which indicates the level of auditor's knowledge in the BPKP influences audit judgment because based on the question indicators in the questionnaire, the more answers that exceed scale 3 (neutral), then the respondent's opinion in relation to knowledge in audit judgment is getting higher.

Authoritarian variable (X5) the lowest score answer is 9.50 and the highest score answer is 24.80, so that the average answer score (mean) is 21.6757 which when divided by 8 questions, the average respondent's answer is on a scale of 3 (Neutral)) In conclusion, the authoritarian variable is at the average level of neutral answers which indicates the auditor's authoritarian attitude towards the audit judgment given in the BPKP is neutral.

Audit judgment variable (Y) the lowest answer is worth 6.14 and the highest answer is worth 23.31, so that the average answer (mean) is 19.0023 which when divided by 5 questions, the average respondent's answer is obtained on a scale of 4 (Perhaps) . In conclusion, the audit judgment is at the average possible answer level which indicates the audit judgment at the BPKP is classified as high, because based on the question indicators in the questionnaire, the more answers that exceed a scale of 3 (neutral), the higher the audit judgment.

b. **Classical Assumption Test**

1) **Normality test**

The results of the normality test show the Kolmo-gorov-Smirnov value of 0.654 with asymp.sig. (2-tailed) of $0.786 > \alpha$ (0.05), so it can be concluded that all data is normally distributed.

2) **Multicollinearity Test**

From the results of the multicollinearity test it can be seen that the variables gender, obedience pressure, experience, knowledge, and authoritarianism have a VIF value of X1 variable of 1.527, a VIF value of X2 variable of 2.091, a VIF value of X3 variable of 1.225 and a VIF value of X4 variable of 1.774, and a value VIF variable X5 is 1.685 which shows that each is smaller than 10, and tolerance indicates a number > 0.10, namely for variable X1 of 0.655, variable X2 of 0.478, variable X3 of 0.816, variable X4 of 0.564 and variable X5 of 0.594 which means that all these variables show numbers> 0.10. Based on these results it can be concluded that there are no symptoms of multicollinearity among the independent variables in the regression model

3) **Heteroscedasticity Test**

The results of the heteroscedasticity test prove that the significance value of each variable to the

residual value of the regression equation is greater than α (sig. > 0.05), so that the regression model is said to be free from symptoms of heteroscedasticity.

c. **Multiple Regression Analysis**

can be seen the multiple linear regression equation as follows:

$Y = -4{,}030 + 0{,}066X_1 + 0{,}162X_2 + 0{,}229X_3 + 0{,}252X_4 + 0{,}150X_5 + e$

The regression equation shows that:

a) A constant value of -4.030 means that if gender, obedience pressure, experience, knowledge, and authoritarianism do not change (constant) or have a zero value, then the value of the audit judgment will decrease by 4.030.

b) The regression coefficients of gender, obedience pressure, experience, knowledge, and authoritarian variables are positive. This shows that these variables have a positive effect on audit judgment.

c) In addition, obtained the coefficient of determination (R square) is 0.722 or 72.2%. This value indicates that the variables of gender, obedience pressure, experience, knowledge, and authoritarian influence audit judgment while the remaining 278% are influenced by other unknown variables.

d. **Hypothesis Testing**

1) **First Hypothesis Testing**

Testing the significance of the effect of gender, obedience pressure, experience, knowledge, and authoritarianism simultaneously on the audit judgment of BPKP Central Java. With the error rate (α) = 0.05 and the degree of freedom (df) = (k − 1), (n − k), n = 37 and k = 5, it is known that the F table value is 2.523 which comes from Appendix 6 with The calculated F is 19.682 which is sourced from Appendix 10. Thus, the regression model formed is stated to be good (goodness of fit).

Based on the output of the F test, the result is that the calculated F value is greater than the table F value. Thus, the first hypothesis states that gender, obedience pressure, experience, knowledge, and authoritarianism simultaneously have a significant effect on the audit judgment of BPKP Central Java.

2) **Second Hypothesis Testing**

The results of the partial significance test can be seen in table 1 below:

Variabel	Koefisien	t hitung	Sig.
Gender (X1)	.066	.0961	.344
Tekanan Ketaatan (X2)	.162	2.112	.043
Pengalaman (X3)	.229	3.922	.000
Pengetahuan (X4)	.252	2.975	.006
Authoritarian (X5)	.150	1.508	.142

Source : prossed data 2023

With the error rate (α) = 0.05 and the degree of freedom (df) = (n − k) the t table value is 2.040.

2.1)Based on these results, the gender variable has no significant effect on audit judgment.

2.2) obedience pressure variable has a significant effect on audit judgment.

2.3)This means that the experience variable has a significant effect on audit judgment.

2.4(knowledge variable has a significant effect on audit judgment.

2.5)authoritarian variable has no significant effect on audit judgment.

3) **Third Hypothesis Testing**

To find out between the variables gender, obedience pressure, experience (experience), knowledge (knowledge), and authoritarianism or authoritarianism which has the greatest influence on the auditor's judgment at the Central Java Financial and Development Supervisory Agency (BPKP) Office, it can be seen from the magnitude of the elasticity of each of these variables. From the calculation results, the following values are obtained:

Value of e1 = 0.333

means that a one percent increase in experience will have an effect on audit judgment of 0.333. Based on the above calculations e1 > e2, e3, e4 and e5, experience is the most influential.

Thus the third hypothesis is accepted.

Discussions

a. The influence of gender, obedience pressure, experience, knowledge, and authoritarianism simultaneously on audit judgment at BPKP Central Java.

The results of this study prove that gender, obedience pressure, experience, knowledge, and authoritarianism simultaneously have a significant effect on audit judgment at BPKP Central Java.

b. The influence of gender, obedience pressure, experience, knowledge, and partial authoritarianism on audit judgment at BPKP Central Java

1) The effect of gender on the audit judgment of BPKP Central Java.

Research on audit judgment has been carried out by several researchers, one of which is Chung and Monroe (2001) who concluded that gender and high task complexity affect the judgment taken by the auditor. This study does not agree with previous research that gender affects audit judgment but there is research which explains that gender does not have a significant effect on audit judgment. This also explains that there is no significant difference in the audit judgment of male auditors compared to women by Ardiani Ika S (2004). At this time, there is not too much difference between male and female gender because there is gender equality which does not discriminate between the two, so it does not really affect the results of the audit judgment. From the results of research on the demographics of respondents, namely the characteristics of respondents based on gender, it was concluded that the majority the respondents were male, namely 67.56%, so this strengthened that the gender factor did not affect the audit judgment produced by the auditor.

2) The effect of obedience pressure on audit judgment in BPKP Central Java.

This research is in line with that conducted by Lan by Ardani Ika (2004) who also concluded that obedience pressure has a significant influence on audit judgment. The obedience pressure also explains that the greater the obedience pressure obtained by the auditor, the greater the audit judgment.

3) The effect of experience on audit judgment at BPKP Central Java.

For the experience variable, this study is in line with Anugerah Suci (2006) which states that experience and expertise have a positive effect on the judgment taken by the auditor. These results indicate that experienced and expert auditors can take relatively better and better quality audit judgments.

4) The effect of knowledge on audit judgment at BPKP Central Java.

Research conducted by Elizabeth M. A. Tielman also concluded that knowledge has a positive effect on audit judgment. The higher the knowledge an auditor has, the better the audit judgment

will be. Knowledge is always synonymous with intellect, which means that this value can have a good effect on a task being carried out. Tan and Kao (1999) found that the high knowledge of an auditor allows him to improve accountability performance. The knowledge possessed is a factor that greatly influences an auditor in carrying out his duties. The higher the knowledge of an auditor, the better in giving judgment in the tasks he handles. This is consistent with the results of this study that knowledge affects audit judgment.

5) The effect of authoritarianism or authorianism on audit judgment at BPKP Central Java.

For the last variable, namely authoritarian, in this case this research is in line with Rahwati and Setyaningtyas Honggowati who stated that authoritarianism does not influence auditors in making judgments. The auditor's authoritarian attitude is not strong enough to influence the auditor's behavior based on the auditor's authority so that the auditor makes decisions according to his own opinion because the obedience pressure that exists from superiors/clients is not too influential.

c. Experience is the most influential (dominant) variable on the auditor's judgment.

The most influential variable on audit judgment is experience

Based on the demographic results of the respondents, information was obtained that at the Central Java BPKP there were many who served as senior auditors, namely as many as 19 people from

37 respondents or around 51.35% and the rest as junior auditors and partners who have the latest educational background, namely at most undergraduates at 54.05% with an educational background, namely accounting and they work for approximately 10 to 15 years with a decent age mature, namely approximately 20-40 years so that it can be concluded that the more experienced an auditor is, the results of his audit considerations will be better and of better quality compared to auditors who do not have too much experience.

Abdolmohammadi and Wright (1987) say that there are differences in judgment between auditors experienced and the inexperienced. From experience one can learn from past mistakes, so that later it will increase performance in carrying out tasks. Experience can affect the auditor's ability to predict and detect fraud that occurs in the financial reporting of a company being audited so that it can influence the judgment taken by the auditor. Thus it will reduce auditor errors in the present and the future.

Based on cognitive theory, the auditor will integrate his experience and knowledge in carrying out future assignments. This argument is supported by research results from Abdolmohammadi and Wright (1987), Herliansyah and Meifida (2006), Waspodo (2007).

5. Conclusion
a. Gender, obedience pressure, experience, knowledge, and authoritarianism or authorianism simultaneously influence the audit judgment of BPKP Central Java.
b. The variables of obedience pressure, experience (experience), knowledge (knowledge) partially affect audit judgment, while gender and authoritarian or authorianism variables partially have no effect on audit judgment in Central Java BPKP.
c. Experience is the variable that has the most influence (dominant) on audit judgment at BPKP Central Java.

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Appendix 1. validity test result

Variabel		Item	r hitung	r tabel (α = 0,05)	Keterangan
Gender	X1	1	0,584	0,325	Valid
		2	0,752	0,325	Valid
		3	0,875	0,325	Valid
		4	0,930	0,325	Valid
		5	0,847	0,325	Valid
		6	0,863	0,325	Valid
		7	0,837	0,325	Valid
		8	0,594	0,325	Valid
Tekanan Ketaatan	X2	1	0,579	0,325	Valid
		2	0,844	0,325	Valid
		3	0,872	0,325	Valid
		4	0,846	0,325	Valid
		5	0,787	0,325	Valid
		6	0,825	0,325	Valid
		7	0,761	0,325	Valid
		8	0,858	0,325	Valid
Pengalaman (Experience)	X3	1	0,719	0,325	Valid
		2	0,654	0,325	Valid
		3	0,821	0,325	Valid
		4	0,851	0,325	Valid
		5	0,789	0,325	Valid
		6	0,816	0,325	Valid
		7	0,916	0,325	Valid
		8	0,871	0,325	Valid
Pengetahuan *(Knowledge)*	X4	1	0,856	0,325	Valid
		2	0,870	0,325	Valid
		3	0,744	0,325	Valid
		4	0,558	0,325	Valid
		5	0,698	0,325	Valid
		6	0,531	0,325	Valid
		7	0,721	0,325	Valid
		8	0,656	0,325	Valid
Authoritarian	X5	1	0,654	0,325	Valid
		2	0,469	0,325	Valid
		3	0,526	0,325	Valid
		4	0,531	0,325	Valid
		5	0,662	0,325	Valid
		6	0,517	0,325	Valid
		7	0,661	0,325	Valid
		8	0,590	0,325	Valid

Variabel		Item	r hitung	r tabel (α = 0,05)	keterangan
Audit Judgment		1	0,600	0,325	Valid
		2	0,832	0,325	Valid
	Y	3	0,836	0,325	Valid
		4	0,844	0,325	Valid
		5	0,787	0,325	Valid

Appendix 2. Reliability Test Result

Variabel	*Cronbach Alpha*	Keterangan
Gender (X1)	0,915	Reliabel
Tekanan Ketaatan (X2)	0,906	Reliabel
Pengalaman (X3)	0,920	Reliabel
Pengetahuan (X4)	0,855	Reliabel
Authoritarian (X5)	0,713	Reliabel
Audit Judgment (Y)	0,835	Reliabel

Appendix 3: Deskriptive statistic Analisys
Descriptive Statistics

	N	Range	nimum	Maximum	Sum	Mean		Std. Deviation	Variance
							Std. Error		
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Error	Statistic	Statistic
Gender	37	19.41	8.00	34.41	618.10	29.2432	.92296	3.44323	31.519
Tekanan Ketaatan	37	22.44	14.03	36.47	875.16	30.3784	.96752	3.27746	34.636
Pengalaman	37	25.01	8.00	33.01	750.38	27.6486	.96959	2.69996	34.784
Pengetahuan	37	18.93	8.00	36.93	599.90	29.7027	.80446	3.09897	23.945
Autoritarian	37	13.30	9.50	24.80	529.20	21.6757	.66865	4.67888	16.543
Audit Judgment	37	11.17	6.14	23.31	436.31	19.0023	.58304	2.48328	12.578
Valid N (listwise)	37								

Appendix 4: Assumpsion classic test
a) **Uji Normalitas**

One-Sample Kolmogorov-Smirnov Test

		tandardized Residual
N		37
Normal Parameters[a,b]	Mean	-3.82597E-09
	Std. Deviation	.9279608
Most Extreme Differences	Absolute	.107
	Positive	.107
	Negative	-.077
Kolmogorov-Smirnov Z		.654
Asymp. Sig. (2-tailed)		.786

a. Test distribution is Normal.
b. Calculated from data.

b)   **MultikolinearitasCoefficients[a]**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Gender	.655	1.527
Tekanan Ketaatan	.478	2.091
Pengalaman	.816	1.225
Pengetahuan	.564	1.774
Autoritarian (Authorianism)	.594	1.685

a. Dependent Variable: Audit Judgment

c)   **HeteroskedastisitasCoefficients[a]**

Model	nstandardizedCoefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	.786	1.074		.732	.469
Gender	.025	.044	.119	.561	.579
Tekanan Ketaatan	.070	.049	.355	1.433	.162
Pengalaman	-.035	.037	-.179	-.947	.351
Pengetahuan	-.009	.054	-.039	-.170	.866
Autoritarian (Authorianism)	-.051	.064	-.177	-.795	.433

a. Dependent Variable: ABS_RES

Appendix 5: Multiple regression output

Analisis Regresi BergandaVariables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Autoritarian (Authorianism), Pengalaman, Gender, Pengetahuan, Tekanan Ketaatan[a]		.Enter

a. All requested variables entered.

b. Dependent Variable: Audit Judgment

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.872[a]	.760	.722	1.87054

a. Predictors: (Constant), Autoritarian (Authorianism),Pengalaman, Gender, Pengetahuan, Tekanan Ketaatan

ANOVA[b]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	344.330	5	68.866	19.682	.000[a]
	Residual	108.467	31	3.499		
	Total	452.797	36			

a. Predictors: (Constant), Autoritarian (Authorianism), Pengalaman, Gender, Pengetahuan, Tekanan Ketaatan

b. Dependent Variable: Audit Judgment

Coefficientsᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.030	1.677		-2.403	.022
Gender	.066	.069	.104	.961	.344
Tekanan Ketaatan	.162	.077	.269	2.112	.043
Pengalaman	.229	.059	.382	3.922	.000
Pengetahuan	.252	.085	.348	2.975	.006
Autoritarian (Authorianism)	.150	.099	.172	1.508	.142

a. Dependent Variable: Audit Judgment

appendix 6: first Hipotesys test

a) **F test**

ANOVAᵇ

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	344.330	5	68.866	19.682	.000ᵃ
Residual	108.467	31	3.499		
Total	452.797	36			

a.   Predictors: (Constant), Autoritarian (Authorianism), Pengalaman, Gender, Pengetahuan, Tekanan Ketaatan

b. Dependent Variable: Audit Judgment

Appendix 7: Second Hypotesis test

b) **T test**

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-4.030	1.677		-2.403	.022
Gender	.066	.069	.104	.961	.344
Tekanan Ketaatan	.162	.077	.269	2.112	.043
Pengalaman	.229	.059	.382	3.922	.000
Pengetahuan	.252	.085	.348	2.975	.006
Autoritarian (Authorianism)	.150	.099	.172	1.508	.142

a. Dependent Variable: Audit Judgment