

Pengaruh persuasi atas preferensi klien dan pengalaman audit terhadap pertimbangan auditor dalam mengevaluasi bukti audit

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Abstrak

The purpose of this research is to analyze whether the persuasiveness of client preferences and audit experiences have effect toward the auditors judgement in evaluating audit evidences both partially and simultaneously. Survey in this study is applied on 62 auditors who work at public accounting firms in Bandung by using a multiple linier regression analysis. The result indicates that the persuasiveness of client preferences and audit experiences have a significant positive effect to the auditors judgement in evaluating audit evidences both partially and simultaneously. The future research is suggested to examine other variables, such as: task complexity, gender, and conflicting foe with extended research subject. Beside that, the future research is suggested to develop an experimental method so that the respondent behavior differences for each task can appear clearly.