THE INFLUENCE OF SKEPTICISM, AUDIT EXPERIENCE, AND INTELLIGENCE QUOTIENT ON AUDITOR JUDGEMENTS AND DECISION MAKING

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

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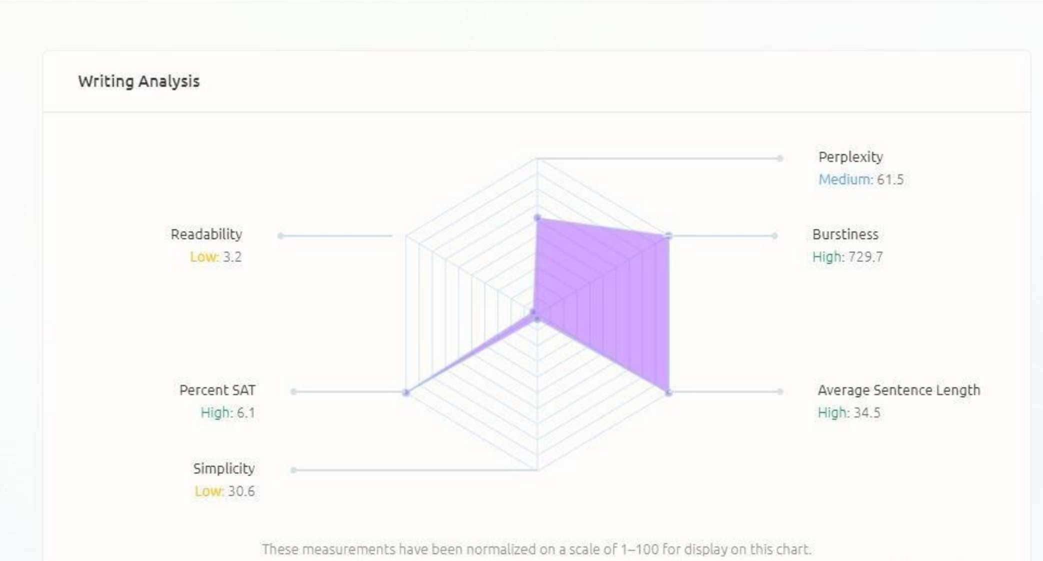

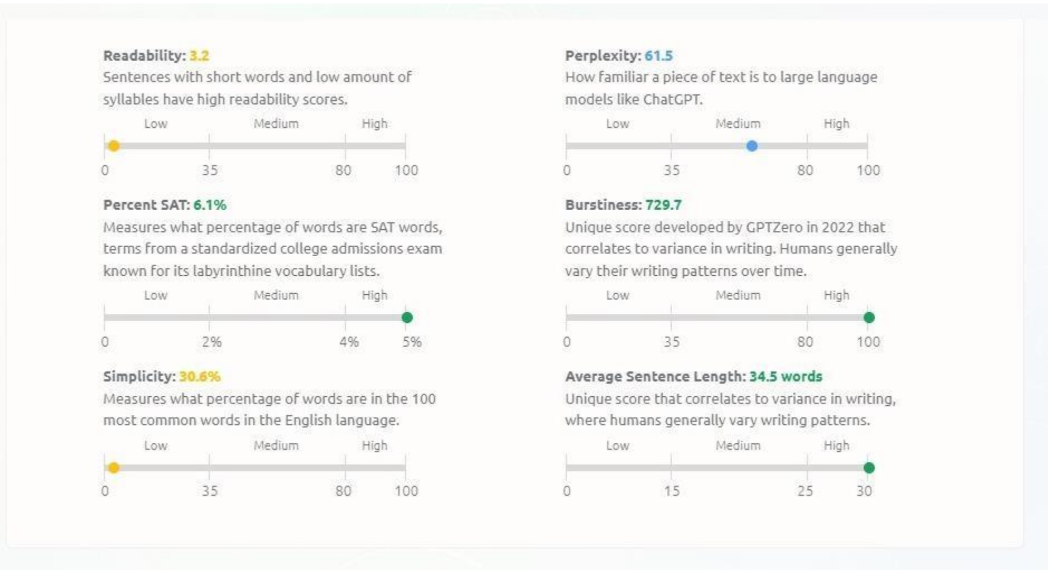

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ABSTRACTS

This research aims to determine the influence of professional skepticism, audit experience, and intelligence quotient on the auditor's decision considerations and experience. The population in this research is external auditors who work in the Big 4 and non big 4. There were 270 respondents in this research. The method used is a quantitative method by collecting data using a questionnaire distributed via social media. The data analysis used in this research is Smart-PLS software. The results of this research show that professional skepticism, audit experience, and intelligence quotient have a significant effect on audit judgment.

Keywords: professional skepticism, audit experience, intelligence quotient, auditor judgment and decision-making