



ACCOUNTING DEPARTMENT
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THESIS

**THE INFLUENCE OF GENDER, AUDIT EXPERIENCE, CODE
OF ETHICS, AND ISLAMIC RELIGIOSITY ON AUDIT
JUDGMENT**

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The Influence of Gender, Audit Experience, Code of Ethics, and Islamic Religiosity on Audit Judgment

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ABSTRACT

Audit judgment plays a major part of the audit quality. It may be influenced by many factors and some prior researches stated that individual factors are one of the factors that affect audit judgment. This study aims to obtain empirical evidence of the influence of gender, audit experience, the code of ethics, and Islamic religiosity on audit judgment. The questionnaires were distributed to collect the data from auditors who working at public accountant firm in Indonesia. The multiple linear regression analysis was used to test the hypothesis with SPSS 21 program. The findings indicate that there are differences in audit judgment based on gender, audit experience, the code of ethics, and Islamic religiosity.

Keywords: *Gender, Audit Experience, Code of Ethics, Religiosity, Audit Judgment*

