

## CHAPTER V

### CONCLUSIONS

#### 5.1. Conclusion

This research was conducted to examine several factors that influence audit judgment by the auditor. These factors include gender, audit experience, code of ethics, and Islamic religiosity. Based on the results of the data analysis that has been collected and processed, the conclusions of this research results are as follows:

a) Gender has significant effects on audit judgment by an auditor

The first hypothesis in this research is accepted. It means that judgment by female auditors can be more comprehensive than male.

b) Audit experience has significant effects on audit judgment by an auditor

The second hypothesis in this research is accepted. It means that auditor experience can have an impact on their judgment. The more experienced auditor will have more appropriate judgment.

c) Code of ethics has significant effects on audit judgment by an auditor

The third hypothesis in this research is accepted. It means that the presence of the code of ethics will make a higher quality of audit judgment.

d) Islamic religiosity has significant effects on audit judgment by an auditor

The fourth hypothesis in this research is accepted. It means that the auditor who has high Islamic religiosity tends to have more accountable judgment.

## 5.2. Limitation

There are some limitations that occur in this study, including:

- a) The difficulties to collect the respondent because research is conducted at the end of the year in which the auditor is busy completing his task
- b) This research is limited to the variables examined, namely gender, audit experience, code of ethics, and Islamic religiosity, while there are still other variables that can influence audit judgment

## 5.3. Suggestion

According to the results of research conducted, the suggestions from the authors are as follows:

- a) In filling out the questionnaire, it is better if the respondent can be monitored directly without an intermediary or conducting a survey method with interview technique directly to the respondent to obtain more accurate results.
- b) Next researcher can examine other factors that influence audit judgment and add moderating variables that can strengthen or weaken the influence of independent variables on the dependent variable.

