

***Effect of Audit Experience on Audit Judgment
During the Covid-19 Pandemic
(Study at the Surabaya Inspectorate)***
Dessy Putri Andini, S.E., M.M

Yumara Aisyah Fahmi
***Study Program Public Sector Accounting
Business Major***

ABSTRACT

This study aims to explain the effect of audit experience on audit judgment during the Covid-19 pandemic (study at the Surabaya Inspectorate). This study used quantitative methods and questionnaire data collection techniques using a Likert scale. This study uses a quantitative approach to determine how far the perceptions, answers, and responses of the respondents regarding audit judgment. The data collection technique used was a questionnaire with a total sample of 24 auditors using the non-probability sampling method. Data analysis techniques used in this study were validity test, reliability test, normality test, simple linear regression analysis, coefficient of determination test (R²), and t test. The results of this study indicate that audit experience has a significant effect on audit judgment.

Keywords: *Audit Experience, Audit Judgment.*