

ABSTRACT

This study aimed to examined the effect of performance incentives on audit judgment performance. Then, this study examines the effect of performance incentives on the effort. In this study also examined the role of mediation efforts in relation to the performance incentive with performance audit judgment. Furthermore, this study attempted to examine the complexity of the task of moderator variable in relation to the effort with the audit judgment performance.

This research was conducted on the government agency that BPK RI Representative of Central Java. This research uses the questionnaire method (questionnaire) and sampling techniques used nonprbability sampling is purposive sampling. The sample in this study is the auditors who works at the BPK RI Representative of Central Java of 35 auditors. Research instrument uses a questionnaire submitted directly to the auditors by the writer. Data were analyzed using simple regression, Path Analysis and Regression moderation with residual test with the help propram SPSS 20.

Based on the results of this study concluded that the performance incentives positive effect on the audit judgment performance, performance incentives also a positive effect on effort. Variable effort proved not to be mediating the relationship between performance incentives with the audit judgment performance and variable complexity of the task did not prove to be a moderator of the relationship between variables venture with audit judgment performance.

Keywords: Performance Incentives, effort, complexity of the task, and audit judgment performance