ABSTRACT

This research was aimed to examine and to obtain empirical evident on effect of gender, obedience pressure, task complexity, knowledge and confidence toward audit judgment taken by auditor. This research was carried out at the Central Java and Daerah Istimewa Yogyakarta Province, with respondent from auditor at the Central Java and Daerah Istimewa Yogyakarta Accountant Offices.

The sampling was conducted by systematic sampling technique, by criteria respondent auditor has work experience more than 1 year at the Central Java and Daerah Istimewa Yogyakarta Public Accountant Offices listed on Directory of Public Accountant published by IAI in 2010. Collecting data was conducted by questionnaires distributed as much 154 but only 97 questionnaires which is changeable. Data analysis used dual regression linear method.

The result of research showed that gender, obedience pressure, task complexity and knowledge significantly affect audit judgment, but confidence auditor didn't significantly affect to audit judgment.

Key Words: gender, obedience pressure, task complexity, knowledge, confidence, audit judgment