

ABSTRACT

This research is the development of research conducted by Jamilah, et al (2007). This research was aimed to examine and to obtain empirical evidence on effects of gender, obedience pressure, task complexity, knowledge, and experience in the audit toward judgment auditor.

This research took a sample of independent auditors who worked in public accounting firms in Semarang. The sampling using convenience sampling method. The types of data used are primary data by collecting the data that is indirect interview or questionnaire. The analysis tool used is multiple linear regression.

The result of research showed that gender does not affect the judgment of the auditor. Obedience pressure and task complexity have negative and significant affect on the judgment of the auditor. While the knowledge and experience of audit has a positive and significant affect on the judgment of the auditor.

Keywords : gender, obedience pressure, task complexity, knowledge, experience of audit, and judgment of the auditor