

ABSTRACT

This study examined the effect of task complexity, goal orientation and self-efficacy on performance of auditors in making audit judgment. This study also examined the interaction effect of performance-approach goal orientation with task complexity on performance of auditors in making audit judgment.

Sample of this study is auditors from audit firms in Semarang (N=52). The instrument of this study is questionnaire which distributed directly to auditors. Data analysis used regression analysis with SPSS (Statistical Product and Service Solutions) 16.

The result of research showed task complexity, learning goal orientation, self-efficacy, and interaction of performance-approach goal orientation with task complexity didn't significantly affect performance of auditors in making audit judgment, but performance-avoidance goal orientation significantly negative affect performance of auditors in making audit judgment.

Keywords: task complexity, goal orientation, self-efficacy, performance of auditors.