

ABSTRACT

This study aimed to test whether an auditor in judgment-making is influenced by gender, obedience pressures, and the complexity of the task. In this study there are four hypotheses which two independent variables namely gender and obedience pressure tested its effect on the dependent variable is audit judgment which is moderated by task complexity variables.

The research was carried out directly by submitting questionnaires to the respondents included in the criteria of the study sample of 78 functional government auditors who worked on the Badan Pengawasan Keuangan dan Pembangunan (BPKP) Representative of Central Java Province. Hypothesis testing is done by multiple regression analysis and assisted tool SPSS 17 statistical tests.

The results showed that gender and obedience pressures and a significant negative effect on judgment taken by an auditor. But the complexity of the task is only to strengthen the influence of gender on the audit judgment, not in obedience pressures. So three of the four hypotheses in this study are received.

Key words : gender, obedience pressure, task complexity, and audit judgment.