

ABSTRACT

This research was aimed to examine empirically the effect of several factors to audit judgment taken by auditor. These factors are gender, audit experience, audit expertise, obedience pressure, and task complexity.

The sample of this research are auditors who worked on Badan Pemeriksa Keuangan (BPK) Representative of Central Java Province. The sample was conducted by purposive sampling method. Collecting data was conducted by questionnaire distributed directly to auditors as much 125 and only 67 questionnaire replayed. Data analysis used multiple linear regression method with SPSS (Statistical Product and Service Solution) 19.

The result of this research showed that gender significantly affect audit judgment taken by auditor, audit experience and audit expertise significantly positive affect audit judgment taken by auditor, obedience pressure significantly negative affect audit judgment taken by auditor, but task complexity didn't significantly affect audit judgment taken by auditor.

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