

## **ABSTRACT**

*This research was aimed to examine empirically: (1) the influence of Obedience pressure (2) task complexity influence, (3) knowledge influence, and (4) ethical perception influence to audit judgement was taken by auditor. Obedience pressure came from two resources: from department/company there were audited or high rank officers and from profesional standard. Task complexity were faced and knowledge grade and also understanding of ethical perception could determine suit judgement there were taken by auditor.*

*This research used sample of sixty one ( 61 ) independence auditors who took duty on Board Of Development and Financial Supervising ( BPKP ) , Refresentative of DKI Jakarta. This research used convenience sampling method. Research tool used questionnaire , there were given direct to auditors by researcher. Analysis method was used in these research were double regression analysis by contributing from SPSS of sixhteen ( 16 ). This method was chose because independence variable more than one and all data from variable were matrix.*

*This research found statistic result that was not significant from obedience pressure and task complexity influence to audit judgement that was taken by auditor. For this knowledge and ethical perception had significant influence to audit judgement that was taken by auditor. This finding could be used for continuing to enhance their professional, especially on making audit judgement. This research found that management of continuely human resources( SDM ) were performed by Agencies of Government Internal Supervising ( APIP ) had contribution to enhance auditor professional that resulted suitable audit judgement.*

**Key words:.** *Obedience pressure, task complexity, knowledge, ethical perception, audit judgement.*