

## **ABSTRACT**

*Performance incentives are one of effort or strategy applied by public audit firm to increase auditor's performance. The objectives of implementation performance incentives are increase effort of auditor under different level of task complexity to audit judgment performance. Variable on this study are performance incentives, effort, task complexity, and audit judgment performance. This study using a variable control are IPK and gender.*

*The objectives of this study are firstly to examines the relationship between performance incentives and audit judgment performance. Secondly to examines the mediating effect of effort on the relationship between performance incentives and audit judgment performance under different level of task complexity.*

*This study using an experimental research design, the participant of this study from alumni graduated major in accounting who are studying in the post graduate program. There are two class participants are 41 student, data calculated are 37.*

*Result of this study indicate performance incentives variable are positively related to audit judgment performance. Result of this study support the hypothesis that the mediation effect of effort on the relationship between incentives performance and audit judgment performance is moderated by task complexity.*

**Keywords : Auditing, Incentives. Task Analysis, Financial Analysis**