

## **ABSTRACT**

*Judgment is a central activity in carrying out the audit work. Judgment accuracy taken by auditors in completing the audit work have a significant influence on final conclusion (opinion) that will be generated. Performance of the auditor in making an audit judgment is influenced by various factors. This research aims to test the influence of gender, obedience pressure, task complexity and experience on performance of auditors in making audit judgment.*

*This research done by sending questionnaires to auditors working in Public Accounting Firms in Semarang. The instrument of this study is questionnaire which distributed directly to auditors. Data analysis used dual regression linier method with SPSS (Statistical Package for the Social Sciences) 17.*

*Result of this research showed that obedience pressure, task complexity and experience significantly affect performace of auditors in making audit judgment, but gender didn't significantly affect performance of auditor in making audit judgment..*

*Keywords : audit judgment, performance of auditors, gender, obedience pressure, task complexity, experience*