

## ABSTRACT

*On the ground develop misperceptions or assumptions that are misleading but widely accepted. Unqualified Opinion is misinterpreted as a corruption-free indicator so that government feel the need to obtain it despite having to pay with bribes or gratuities. It creates opportunities for corruption between BPK auditors and government. The phenomenon of misuse of Unqualified Opinion indicates that the auditor's performance is in the public spotlight, where the involvement of auditors of BPK is included.*

*This study aims to find out the Factors that Influence Audit Judgment Performance with Effort as a Moderation Variable. Data collection was conducted using questionnaires distributed to BPK representative office of Central Java Province.*

*Based on the results of the study, it was found that the pressures of accountability and intrinsic motivation affect audit judgment performance. But the task complexity has no effect on audit judgment performance. The pressures of accountability, task complexity and intrinsic motivation also affect effort. In this study also obtained that effort is mediating the influence of task complexity on audit judgment performance.*

***Keywords: Pressure of Accountability, Task Complexity, Intrinsic Motivation, Audit Judgment Performance.***