

ABSTRACT

This research was aimed to examine and to obtain empirical evidents on effects of gender, obedience pressure, and task complexity toward audit judgment taken by auditor. This research was carried out at the Yogyakarta and Semarang with respondent from auditor at the Yogyakarta and Semarang Public Accountant Offices.

The sampling was conducted by purposive sampling technique and convenience sampling technique, by criteria listed respondent, auditor at the Yogyakarta and Semarang Public Accountant Offices and level of auditor senior and junior. Collecting data was conducted by questionnaire distributed as much 80, however only 67 questionnaires replayed. Data analysis used dual regression linear method. The result of research showed that gender and task complexity significantly affect audit judgment, but obedience pressure didn't significantly affect audit judgment.

Key Words : gender, obedience pressure, task complexity, audit judgment