

## ABSTRACT

*This study aims to examine and obtain evidence empiris the Experience Effect Auditor, complexity of the audit, obedience pressure and gender of the audit judgement. This research is a quantitative research. The study population wa auditors who were in DIY province BPKP Representative by 85 auditors. With a sample size of 38 respondents. The data have been collected and analyzed by using multiple linear regression analysis. The result of this study concluded that: (1) Experience Auditor effect on Audit Judgement; (2) Audit Complexity effect on Audit Judgement; (3) Obedience Pressure didn't effect on Audit Judgement and (4) Gender didn't effect on Audit Judgement.*

**Keywords:** *Audit Judgement, Experience of Auditors, Complexity of The Audit, Obedience Pressure and Gender*

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai Pengaruh Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan dan *Gender* Terhadap *Audit Judgement* penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah auditor BPKP Perwakilan DIY sebanyak 85 auitor. Sampel pada penelitian ini sebanyak 38 responden. Data yang telah terkumpul kemudian dianalisis dengan teknik analisis regresi linear berganda. Hasil penelitian ini menyimpulkan bahwa: (1) Pengalaman auditor berpengaruh terhadap *audit judgement*; (2) Kompleksitas Tugas berpengaruh terhadap *audit judgement*; (3) Tekanan Ketaatan tidak berpengaruh terhadap *audit judgement*; dan (4) *Gender* tidak berpengaruh terhadap *audit judgement*.

**Kata Kunci:** *Audit Judgement, Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan dan Gender*