ABSTRACT

The purpose of this research is to examine the effect of the pressure of obedience, task complexity, time pressure on auditor performance in making audit judgment. This type of research is quantitative research. The population of this research is the auditor working on KAP located in Semarang, Surakarta, Yogyakarta. Method of sampling in research using convenience sampling technique with total sample counted 38 respondents. Data collection using questionnaires delivered directly to the auditor by the researcher. Techniques and methods of data analysis used in this study using multiple linear regression analysis with SPSS version 20.0. The results of this study indicate that the pressure of obedience, task complexity, and time pressure have no effect on audit judgment.

Key words: the pressure of obedience, task complexity, time pressure, audit judgment.