

ABSTRACT

USSY ANNISA, Effect of Gender, Time Budget Pressure, Task Complexity, and Audit Judgment Of Auditor Experience In the Public Accounting Firm On the Jakarta. (guided by Yosevin Karnawati)

The purpose of this study was to determine the effect of partially and simultaneously between gender, time budget pressure, task complexity and experience of auditing the auditor's judgment.

The subject of this study is the auditor in public accounting firm in Jakarta. Methods of data collection, questionnaires were distributed directly to respondents and partly distributed through mail surveys. From the 92 questionnaires sent to respondents only 50 questionnaires that can be used to analyze the data. This study used multiple linear regression analysis method. Were processed using SPSS 21 software.

The results of this study concluded that gender had no effect on audit judgment, time budget pressure has no effect on audit judgment, no effect of task complexity on audit judgment, experience influence auditor judgment audits and gender simultaneously, time budget pressure, task complexity and experience of auditors effect on audit judgment.

Keywords: Gender, Time Budget Pressure, Task Complexity, Experience Auditor, Audit Judgment.