

ABSTRACT

This study aims to determine the effect of task complexity and professional competence on audit judgment in public accounting firms in the city of Bandung.

The research approach used in this research is descriptive and verification analysis using primary data. The sampling technique used is the Probability Sampling technique using simple random sampling. The statistical analysis used was normality test, regression analysis, correlation, hypothesis testing using t test and F test and analysis of the coefficient of determination. The number of the study population was 131 auditors and the study sample became 57 respondents with data sources obtained through the results of filling out the questionnaire.

The results of this study indicate that simultaneously the complexity of the task and professional competence significantly influence the audit judgment. The magnitude of the effect of task complexity and professional competence on audit judgment is 81%

Keywords: task complexity, professional competence, judgment audit