

ABSTRACT

Elsa Amelia Lumbanraja, 7202520006, *The Effect Of Skepticism, Auditor's Experience, and Task Complexity on Audit Judgment at the BPK RI Representative Of North Sumatera. Thesis, Department Of Accounting, Accounting Study Program, Faculty of Economics, Medan State University 2024.*

The phenomenon of this study is the violation committed by auditors of the BPK RI in the form of accepting bribes from a former regent. This case indicates that the auditors did not perform their duties and responsibilities in accordance with the professional code of ethics. It also raises questions regarding the quality of the audit judgment made by the auditors. The aim of this research is to examine how skepticism, auditor experience, and task complexity affect audit judgment.

The sampling method used was purposive sampling. The data used in this study are primary data obtained through questionnaires distributed to auditors at the BPK RI Representative Office in North Sumatra. The study was tested using multiple linear regression analysis with SPSS version 29.

The research findings show that, first, skepticism has a positive effect on audit judgment. This means that auditors continue to apply and maintain a skeptical attitude when making audit judgments. Second, auditor experience does not affect audit judgment. This suggests that in this study, auditors have not yet demonstrated their quality as experienced auditors, as the analysis shows that the majority of respondents are still at the junior level. Third, task complexity has a negative effect on audit judgment. This means that the auditors' experience is still insufficient to handle complex tasks. This aligns with the fact that the questionnaires were filled out by auditors who are mostly still at the junior level. Fourth, skepticism, auditor experience, and task complexity together influence audit judgment. This means that auditors with high skepticism and sufficient experience will be able to perform audits better, thereby reducing the level of task complexity faced, which in turn improves the quality of audit judgment.

Keywords: Audit Judgment, Skepticism, Auditor Experience, Task Complexity

ABSTRAK

Elsa Amelia Lumbanraja, 7202520006, Pengaruh Skeptisme, Pengalaman Auditor, dan Kompleksitas Tugas Terhadap Audit Judgment Di BPK RI Perwakilan Sumatera Utara. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2024.

Fenomena penelitian ini adalah terjadi pelanggaran yang dilakukan auditor BPK RI berupa penerimaan suap dari mantan bupati. Kasus ini mengindikasikan bahwa auditor tidak melaksanakan tugas dan tanggungjawab sesuai dengan kode etik profesi. Kasus ini juga menimbulkan pertanyaan terhadap kualitas audit judgment yang ditetapkan auditor. Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh skeptisme, pengalaman auditor, dan kompleksitas tugas terhadap audit judgment.

Metode pengambilan sampel yang digunakan yaitu metode purposive sampling. Data yang digunakan pada penelitian ini adalah data primer yang diperoleh lewat kuesioner yang disebarakan kepada auditor di BPK RI Perwakilan Sumatera Utara. Penelitian ini diuji dengan metode regresi linier berganda menggunakan SPSS versi 29.

Temuan penelitian menunjukkan bahwa pertama, skeptisme berpengaruh positif terhadap audit judgment. Artinya, auditor tetap menerapkan dan mempertahankan sikap skeptisnya selama membuat keputusan audit judgment. Kedua, pengalaman auditor tidak berpengaruh terhadap audit judgment. Artinya, dalam penelitian ini, auditor belum menunjukkan kualitas mereka sebagai auditor berpengalaman karena dari hasil analisa, rata-rata responden masih berada di level junior. Ketiga, kompleksitas tugas berpengaruh negatif terhadap audit judgment. Artinya, pengalaman auditor masih kurang memadai dalam menyelesaikan tugas yang kompleks. Hal itu sejalan dengan fakta bahwa angket diisi oleh auditor yang kebanyakan masih berada di tingkat auditor junior. Keempat, skeptisme, pengalaman auditor, dan kompleksitas tugas berpengaruh terhadap audit judgment. Artinya, sikap skeptisme auditor yang tinggi dengan pengalaman yang mumpuni akan mampu melaksanakan audit dengan lebih baik sehingga tingkat kompleksitas tugas yang dihadapi auditor mengalami penurunan, maka kualitas audit judgment akan semakin tinggi.

Kata Kunci: Audit Judgment, Skeptisme, Pengalaman Auditor, Kompleksitas Tugas