

ABSTRACT

Amyra Putri Wahyuzan, NIM. 7223220040, The Effect Of Skepticism, Locus Of Control, Job Stress, Self-Efficacy, Task Complexity, And Obedience Pressure On Audit Judgment (Empirical Study Of Auditors At Public Accounting Firms In Medan City), Thesis, Department Of Accounting, Faculty Of Economics, Medan State University.

The problem in this study is that there are still audit judgments that do not fully reflect the actual conditions, thereby potentially reducing the quality of audit results and public trust in the auditing profession. This study aims to analyze the influence of skepticism, locus of control, job stress, self-efficacy, task complexity, and obedience pressure on auditor judgment at Public Accounting Firms in Medan. The population of this study was all auditors working at public accounting firms in Medan, with a sample of 63 auditors determined using purposive sampling. The data used is primary data obtained through the distribution of questionnaires, then analyzed using multiple linear regression with the help of SPSS software. The results show that professional skepticism has a positive effect on audit judgment, indicating that auditors' critical attitude and caution in evaluating audit evidence can improve the quality of their judgment. Locus of control affects audit judgment, indicating that auditors' belief in self-control plays a role in the accuracy of audit decision-making. Job stress affects audit judgment, indicating that the level of work stress can affect the quality of auditors' decisions. Self-efficacy affects audit judgment, indicating that auditors' confidence in their abilities promotes accurate judgment. Task complexity affects audit judgment, which illustrates that the level of difficulty of audit tasks requires adequate analytical skills from auditors. In addition, obedience pressure affects audit judgment, which indicates that pressure to comply from superiors or other parties can influence auditors' decisions. This study is expected to contribute to the development of auditing literature and serve as a consideration for public accounting firms in improving the quality of auditors' audit judgment.

Keywords: Skepticism, Locus of Control, Job Stress, Self-Efficacy, Task Complexity, Obedience Pressure, Audit Judgment.

ABSTRAK

Amyra Putri Wahyuzan, NIM. 7223220040, Pengaruh *Skeptisisme, Locus Of Control, Job Stress, Self-Efficacy, Kompleksitas Tugas, dan Obedience Pressure Terhadap Audit Judgment Auditor (Studi Empiris Pada Auditor di Kantor Akuntan Publik Di Kota Medan), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.*

Permasalahan dalam penelitian ini adalah masih ditemukannya audit judgment auditor yang belum sepenuhnya mencerminkan kondisi sebenarnya, sehingga berpotensi menurunkan kualitas hasil audit dan kepercayaan publik terhadap profesi auditor. Penelitian ini bertujuan untuk menganalisis pengaruh skeptisisme, locus of control, job stress, self-efficacy, kompleksitas tugas, dan obedience pressure terhadap audit judgment auditor pada Kantor Akuntan Publik di Kota Medan. Populasi penelitian ini adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik di Kota Medan, dengan sampel sebanyak 63 auditor yang ditentukan menggunakan metode purposive sampling. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner, kemudian dianalisis menggunakan regresi linear berganda dengan bantuan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa skeptisisme profesional berpengaruh positif terhadap audit judgment, yang menunjukkan bahwa sikap kritis dan kehati-hatian auditor dalam mengevaluasi bukti audit mampu meningkatkan kualitas judgment yang dihasilkan. Locus of control berpengaruh terhadap audit judgment, yang mengindikasikan bahwa keyakinan auditor terhadap kendali diri berperan dalam ketepatan pengambilan keputusan audit. Job stress berpengaruh terhadap audit judgment, yang menunjukkan bahwa tingkat stres kerja dapat memengaruhi kualitas keputusan auditor. Self-efficacy berpengaruh terhadap audit judgment, yang menandakan bahwa kepercayaan auditor terhadap kemampuannya mendorong ketepatan judgment. Kompleksitas tugas berpengaruh terhadap audit judgment, yang menggambarkan bahwa tingkat kesulitan tugas audit menuntut kemampuan analitis auditor yang memadai. Selain itu, obedience pressure berpengaruh terhadap audit judgment, yang menunjukkan bahwa tekanan kepatuhan dari atasan atau pihak lain dapat memengaruhi keputusan auditor. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan literatur auditing serta menjadi bahan pertimbangan bagi Kantor Akuntan Publik dalam meningkatkan kualitas audit judgment auditor.

Kata Kunci: *Skeptisisme, Locus of Control, Job Stress, Self-Efficacy, Kompleksitas Tugas, Obedience Pressure, Audit Judgment.*