

ABSTRACT

Maura Rahma Azzahra, NIM. 7223220035, The Effect of Independence, Professionalism, and Time Budget Pressure on Auditor Performance with Professional Skepticism as a Moderating Variable among Auditors at Public Accounting Firms in Medan City, Thesis, Department of Accounting, Faculty of Economics, Medan State University.

This study aims to analyze the effect of independence, professionalism, and time budget pressure on auditor performance, with professional skepticism as a moderating variable among auditors working at Public Accounting Firms (PAFs) in Medan City. Auditor performance is a crucial factor in maintaining audit quality and public trust in financial statements. This research is based on attribution theory, which explains that individual performance is influenced by internal and external factors.

This study employs a quantitative approach using a survey method. Primary data were collected through the distribution of questionnaires to 61 auditors working at Public Accounting Firms in Medan City. The data analysis techniques included data quality testing, classical assumption testing, multiple linear regression analysis, and moderated regression analysis using SPSS software.

The results indicate that independence and time budget pressure have a significant effect on auditor performance, while professionalism does not have a significant effect. Furthermore, professional skepticism significantly strengthens the relationship between independence and auditor performance but does not moderate the relationship between professionalism and auditor performance. In addition, professional skepticism negatively moderates the relationship between time budget pressure and auditor performance. These findings suggest that the proportional application of professional skepticism is necessary to maintain objectivity and enhance auditor performance without reducing audit quality.

Keywords: Independence, Professionalism, Time Budget Pressure, Professional Skepticism, Auditor Performance

ABSTRAK

Maura Rahma Azzahra, NIM. 7223220035, Pengaruh Independensi, Profesionalisme, dan *Time Budget Pressure* Terhadap Kinerja Auditor dengan Skeptisme Profesional Sebagai Variabel Moderasi Pada Auditor di Kantor Akuntan Publik Kota Medan, Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan

Penelitian ini bertujuan untuk menganalisis pengaruh independensi, profesionalisme, dan *time budget pressure* terhadap kinerja auditor dengan skeptisme profesional sebagai variabel moderasi pada auditor yang bekerja di Kantor Akuntan Publik (KAP) Kota Medan. Kinerja auditor merupakan faktor penting dalam menjaga kualitas audit dan kepercayaan publik terhadap laporan keuangan. Penelitian ini didasarkan pada teori atribusi yang menjelaskan bahwa kinerja individu dipengaruhi oleh faktor internal dan faktor eksternal.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Data primer diperoleh melalui penyebaran kuesioner kepada 61 auditor yang bekerja di Kantor Akuntan Publik Kota Medan. Teknik analisis data yang digunakan meliputi uji kualitas data, uji asumsi klasik, analisis regresi linier berganda, serta analisis regresi dengan variabel moderasi menggunakan bantuan perangkat lunak SPSS.

Hasil penelitian menunjukkan bahwa independensi dan *time budget pressure* berpengaruh signifikan terhadap kinerja auditor, sedangkan profesionalisme tidak berpengaruh signifikan terhadap kinerja auditor. Selanjutnya, skeptisme profesional terbukti memperkuat hubungan antara independensi dan kinerja auditor, namun tidak memoderasi hubungan antara profesionalisme dan kinerja auditor. Selain itu, skeptisme profesional memoderasi hubungan antara *time budget pressure* dan kinerja auditor dengan arah negatif. Temuan ini menunjukkan bahwa penerapan skeptisme profesional secara proporsional diperlukan agar auditor mampu menjaga objektivitas dan meningkatkan kinerja tanpa mengurangi kualitas pelaksanaan audit.

Kata Kunci: Independensi, Profesionalisme, *Time Budget Pressure*, Skeptisme Profesional, Kinerja Auditor