

ABSTRAK

Christy Angelia Parhusip, NIM 7213520044, Pengaruh Profesionalisme Auditor, Penerapan *Artificial Intelligence*, dan Penerapan Sistem Pengendalian Internal Terhadap Kinerja Auditor Pada Kantor Akuntan Publik di Kota Medan. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi Universitas Negeri Medan Tahun 2025.

Permasalahan di penelitian yakni adanya kasus kegagalan audit dan sanksi yang diterima oleh KAP di Indonesia, yang mengindikasikan adanya permasalahan pada kinerja auditor. Penelitian ini bertujuan untuk menguji pengaruh Profesionalisme Auditor, Penerapan *Artificial Intelligence*, dan Penerapan Sistem Pengendalian Internal terhadap Kinerja Auditor. Penelitian ini menggunakan data primer dengan menyebarkan kuesioner pada Kantor Akuntan Publik (KAP) di Kota Medan. Pada penelitian ini data diuji dan dianalisis melalui uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linear berganda, uji parsial (t), uji simultan (f), dan uji koefisien determinasi R^2 dengan menggunakan software uji statistic SPSS.

Bersumber hasil dari penelitian ini menunjukkan bahwa profesionalisme auditor berpengaruh positif dan signifikan terhadap kinerja auditor, penerapan *artificial intelligence* tidak berpengaruh signifikan terhadap kinerja auditor, dan penerapan sistem pengendalian internal berpengaruh positif dan signifikan terhadap kinerja auditor.

Kata Kunci : Profesionalisme Auditor, Penerapan *Artificial Intelligence*, Penerapan Sistem Pengendalian Internal, Kinerja Auditor

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ABSTRACT

Christy Angelia Parhusip, NIM 7213520044, The Influence of Auditor Professionalism, Artificial Intelligence Implementation, and Internal Control System Implementation on Auditor Performance at Public Accounting Firms in Medan City. Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2025.

The problem in the research is the existence of audit failure cases and sanctions received by KAP in Indonesia, which indicates problems with auditor performance. This study aims to examine the influence of Auditor Professionalism, Artificial Intelligence Implementation, and Internal Control System Implementation on Auditor Performance. This study uses primary data by distributing questionnaires to Public Accounting Firms (KAP) in Medan City. In this study, the data were tested and analyzed through validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, partial (t) tests, simultaneous (f) tests, and R2 determination coefficient tests using SPSS statistical testing software.

The results of this study indicate that auditor professionalism has a positive and significant effect on auditor performance, the application of artificial intelligence does not have a significant effect on auditor performance, and the application of an internal control system has a positive and significant effect on auditor performance.

Keywords: *Auditor Professionalism, Implementation of Artificial Intelligence, Implementation of Internal Control Systems, Auditor Performan.*

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