ABSTRACT

Fajar Setiawan, NIM. 7213520013, The Effect of Artificial Intelligence (AI), Locus Of Control and Work-Life Balance on Auditor Performance (Empirical Study at Public Accounting Firms in Medan City), Thesis, Department of Accounting, Faculty of Economics, Medan State University.

The problem in the study is the existence of audit failure cases and sanctions received by KAP in Indonesia, which indicates problems with auditor performance. This problem causes losses to the company being audited to the revocation of the license to carry out audits for the Public Accounting Firm that carries out these fraudulent practices. This study aims to re-examine the effect of artificial intelligence (AI), locus of control, and work-life balance on auditor performance at public accounting firms in Medan City.

The population in this study were 23 public accounting firms in Medan City. The sample of this study was 54 auditors using purposive sampling. The type of data used is primary data in the form of distributing questionnaires. The analysis techniques used are descriptive statistical tests, measurement model tests (outer models), structural model tests (inner models), and hypothesis testing using SmartPLS 4.1 statistical test software.

The results of this study indicate that artificial intelligence (AI) does not have a significant effect on auditor performance, locus of control has a positive and significant effect on auditor performance, and work-life balance has a positive and significant effect on auditor performance.

Keywords: Artificial Intelligence (AI), Locus of Control, Work-Life Balance, Auditor Performance

ABSTRAK

Fajar Setiawan, NIM. 7213520013, Pengaruh *Artificial Intelligence* (AI), *Locus Of Control* dan *Work-Life Balance* Terhadap Kinerja Auditor (Studi Empiris Pada Kantor Akuntan Publik di Kota Medan), Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Permasalahan di penelitian yakni adanya kasus kegagalan audit dan sanksi yang diterima oleh KAP di Indonesia, yang mengindikasikan adanya permasalahan pada kinerja auditor. Masalah ini menimbulkan kerugian pada perusahaan yang diaudit hingga pencabutan izin melaksanakan audit untuk Kantor Akuntan Publik yang melaksanakan praktik kecurangan tersebut. Penelitian ini bertujuan untuk menguji kembali pengaruh *artificial intelligence* (AI), *locus of control*, dan *work-life balance* terhadap kinerja auditor pada Kantor Akuntan Publik di Kota Medan.

Populasi pada penelitian ini sebanyak 23 Kantor Akuntan Publik di Kota Medan. Sampel penelitian ini sebanyak 54 auditor menggunakan *purposive sampling*. Jenis data yang digunakan ialah data primer berupa penyebaran kuesioner. Teknik analisis yang digunakan ialah uji statistik deskriptif, uji model pengukuran (*outer model*), uji model struktural (*inner model*), dan uji hipotesis menggunakan software uji statistic SmartPLS 4.1.

Bersumber hasil dari penelitian ini menunjukkan bahwa dan *artificial intelligence* (AI) tidak berpengaruh signifikan terhadap kinerja auditor, *locus of control* berpengaruh positif dan signifikan terhadap kinerja auditor, dan *work-life balance* berpengaruh positif dan signifikan terhadap kinerja auditor.

Kata Kunci: *Artificial Intelligence* (AI), *Locus of Control*, *Work-Life Balance*, Kinerja Auditor