ABSTRAK

NOVIKA SARMAULI PANGGABEAN, 7223220029, Pengaruh Locus of Control dan Skeptisisme Profesional terhadap Kinerja Auditor dengan Etika Auditor sebagai Variabel Moderasi, Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan 2026.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *locus of control* dan skeptisisme profesional terhadap kinerja auditor dengan etika auditor sebagai variabel moderasi pada Kantor Akuntan Publik (KAP) di Kota Medan. Variabel independen dalam penelitian ini adalah *locus of control* dan skeptisisme profesional, sedangkan variabel dependen adalah kinerja auditor. Selain itu, etika auditor digunakan sebagai variabel moderasi untuk melihat kemampuannya dalam memperkuat atau memperlemah hubungan antara variabel independen terhadap kinerja auditor. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik pengumpulan data melalui penyebaran kuesioner kepada auditor yang bekerja pada Kantor Akuntan Publik di Kota Medan. Jumlah responden dalam penelitian ini sebanyak 60 responden. Metode analisis data yang digunakan adalah *Structural Equation Modeling-Partial Least Square* (SEM-PLS) dengan bantuan aplikasi SmartPLS 4. Hasil penelitian menunjukkan bahwa *locus of control* tidak berpengaruh terhadap kinerja auditor, sedangkan skeptisime profesional berpengaruh positif terhadap kinerja auditor. Selain itu,etika auditor tidak mampu memoderasi pengaruh *locus of control* terhadap kinerja auditor dan tidak mampu memoderasi pengaruh skeptisisme profesional terhadap kinerja auditor. Nilai *R-square* dalam penelitian ini sebesar 0,327 menunjukkan bahwa variabel *locus of control*, skeptisisme profesional, dan etika auditor mampu menjelaskan variasi kinerja auditor sebesar 32,7%, sedangkan sisanya dijelaskan oleh variabel lain di luar model penelitian. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan ilmu akuntansi, khususnya di bidang auditing, serta menjadi bahan pertimbangan bagi auditor dalam meningkatkan kinerja melalui pengendalian diri, penerapan skeptisisme profesional, dan penerapan etika auditor dalam pelaksanaan audit.

Kata Kunci: *Locus of Control*, Skeptisisme Profesional, Etika Auditor, Kinerja Auditor

ABSTRACT

NOVIKA SARMAULI PANGGABEAN, 7223220029, The Influence of Locus of Control and Professional Skepticism on Auditor Performance with Auditor Ethics as a Moderating Variable, Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics and Business, Universitas Negeri Medan, 2026.

This study aims to examine and analyze the effect of locus of control and professional skepticism on auditor performance, with auditor ethics serving as a moderating variable at Public Accounting Firms Kantor Akuntan Publik (KAP) in Medan City. The independent variables in this study are locus of control and professional skepticism, while the dependent variable is auditor performance. In addition, auditor ethics is employed as a moderating variable to determine its ability to strengthen or weaken the relationship between the independent variables and auditor performance.This study adopts a quantitative approach, with data collected through questionnaires distributed to auditors working at Public Accounting Firms in Medan City. The study involved 60 respondents. Data were analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the assistance of SmartPLS 4 software.The results indicate that locus of control has no significant effect on auditor performance, whereas professional skepticism has a positive and significant effect on auditor performance. Furthermore, auditor ethics is not able to moderate the effect of locus of control on auditor performance, nor is it able to moderate the effect of professional skepticism on auditor performance. The R-square value of 0.327 indicates that locus of control, professional skepticism, and auditor ethics explain 32.7% of the variance in auditor performance, while the remaining 67.3% is explained by other variables outside the research model.This study is expected to contribute to the development of accounting knowledge, particularly in the field of auditing, and to serve as a reference for auditors in improving their performance through self-control, the application of professional skepticism, and adherence to auditor ethics in the audit process.

Keywords: Locus of Control, Professional Skepticism, Auditor Ethics, Auditor Performance

THE Character Building UNIVERSITY