ABSTRACT

Fitrah Maulidiyah Lubis, NIM. 7223220012, The Effect Of Workload on Professional Skepticism in Junior Auditors With Work-Life Balance As A Moderating Variable. Accounting Study Program, Faculty of Economics, Universitas Negeri Medan.

This study aims to examine and analyze the influence of workload on professional skepticism among junior auditors at Public Accounting Firms (PAFs) in Medan, with work-life balance as a moderating variable. The phenomenon of high workload pressure is frequently a challenge for junior auditors in maintaining critical attitudes and professional alertness during the audit process.

The research method employed is a quantitative causal associative approach. The population consists of junior auditors working in Medan-based accounting firms. The sampling technique utilized is purposive sampling. Data analysis was conducted using Structural Equation Modeling-Partial Least Square (SEM-PLS) via SmartPLS 4.0 software, with data transformation performed using the Method of Successive Interval (MSI).

The results indicate that workload has a significant negative effect on the professional skepticism of junior auditors. This suggests that an increase in workload can degrade the sharp professional skepticism of auditors. Furthermore, it was found that work-life balance significantly moderates the influence of workload on professional skepticism. The role of work-life balance is proven to weaken the negative impact of workload, where auditors capable of maintaining a balance between work and personal life tend to be more consistent in upholding skeptical attitudes amidst task pressure.

Keywords: Professional Skepticism, Workload, Work-Life Balance, Junior Auditor.

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ABSTRAK

Fitrah Maulidiyah Lubis, NIM. 7223220012, Pengaruh *Workload* Terhadap Skeptisisme Profesional pada Auditor Junior dengan *Work-Life Balance* sebagai Variabel Moderasi. Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *workload* terhadap skeptisisme profesional pada auditor junior di Kantor Akuntan Publik (KAP) wilayah Kota Medan, dengan *work-life balance* sebagai variabel moderasi. Fenomena tekanan beban kerja yang tinggi sering kali menjadi tantangan bagi auditor junior dalam mempertahankan sikap kritis dan kewaspadaan profesional selama proses audit.

Metode penelitian yang digunakan adalah pendekatan kuantitatif asosiatif kausal. Populasi dalam penelitian ini adalah seluruh auditor junior yang bekerja di KAP Kota Medan, Teknik pengambilan sampel menggunakan *purposive sampling*. Analisis data dilakukan menggunakan metode *Structural Equation Modeling-Partial Least Square* (SEM-PLS) melalui *software* SmartPLS 4.0, dengan transformasi data menggunakan *Method of Successive Interval* (MSI).

Hasil penelitian menunjukkan bahwa *workload* berpengaruh negatif dan signifikan terhadap skeptisisme profesional auditor junior. Hal ini mengindikasikan bahwa peningkatan beban kerja dapat mendegradasi ketajaman skeptisisme auditor. Selanjutnya, ditemukan bahwa *work-life balance* secara signifikan memoderasi pengaruh *workload* terhadap skeptisisme profesional. Peran *work-life balance* terbukti bersifat memperlemah dampak negatif beban kerja, di mana auditor yang mampu menjaga keseimbangan kehidupan kerja dan pribadi cenderung lebih konsisten dalam mempertahankan sikap skeptis di tengah tekanan tugas.

Kata Kunci: Skeptisisme Profesional, *Workload, Work-Life Balance*, Auditor Junior.

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