

ABSTRAK

Auditor merupakan profesi yang tugasnya adalah melakukan audit terhadap laporan keuangan. Audit *judgement* memberikan kesimpulan akhir sehingga akan berpengaruh terhadap pendapat yang akan dikeluarkan oleh auditor. Penelitian ini bertujuan untuk menguji, menganalisis dan mengkaji pengaruh *skeptisme*, *reward*, *locus of control* dan *self efficacy* terhadap audit *judgement*. Penelitian ini menggunakan data primer yang diperoleh dengan menyebarkan kuesioner kepada auditor yang bekerja di Kantor Akuntan Publik (KAP) wilayah DKI Jakarta. Pengambilan sampel dilakukan dengan teknik pengambilan *purposive sampling*, dengan pengambilan jumlah minimum sampel menggunakan slovin dan didapatkan kuesioner yang dapat diolah 74 kuesioner. Metode analisis untuk menguji hipotesis adalah regresi linear berganda. Hasil penelitian adalah sebagai berikut: (1) *skeptisme* berpengaruh positif dan signifikan terhadap audit *judgement*, (2) *reward* berpengaruh positif dan signifikan terhadap audit *judgement*, (3) *locus of control* berpengaruh positif dan signifikan terhadap audit *judgement*, (4) *self efficacy* berpengaruh positif dan signifikan terhadap audit *judgement*.

Kata kunci : *Skeptisme, Reward, Locus of Control, Self efficacy, Audit Judgement*



ABSTRAK

Auditor is a profession whose job is to audit financial statements. Audit judgment provides a final conclusion so that it will affect the opinion that will be issued by the auditor. This study aims to test, analyze and examine the effect of skepticism, reward, locus of control and self-efficacy on audit judgments. This study uses primary data obtained by distributing questionnaires to auditors who work at the DKI Jakarta Public Accounting Firm (KAP). Sampling was carried out by using purposive sampling technique, by taking a minimum number of samples using slovin and obtaining questionnaires that could be processed as many as 74 questionnaires. The analytical method for testing the hypothesis is multiple linear regression. The results of the study are as follows: (1) skepticism has a positive and significant effect to audit judgment, (2) rewards have a positive and significant effect to audit judgment, (3) locus of control has a positive and significant effect to audit judgment, (4) self-efficacy has a positive and significant effect positive and significant to audit judgment.

Keyword : Skeptism, Reward, Locus of Control, Self efficacy, Audit Judgment

