LAPORAN SKRIPSI

PENGARUH SKEPTISISME PROFESIONAL, DUE PROFESSIONAL CARE, PENERIMAAN PERILAKU DISFUNGSIONAL DAN PERTIMBANGAN MORAL TERHADAP AUDIT JUDGMENT

BAGAS HARYO SETO

20.G1.0083

PROGRAM STUDI AKUNTANSI

FAKULTAS EKONOMI DAN BISNIS

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh dari Skeptisisme Profesional, Due Professional Care, Penerimaan Perilaku Disfungsional Dan Pertimbangan Moral Terhadap Audit Judgment . Penelitian ini merupakan penelitian yang menggunakan data primer dengan populasi yaitu KAP yang berada di Kota Semarang. Sampel pada penelitian ini dikumpulkan dengan menggunakan Teknik Purposive Sampling. Jumlah sampel pada penelitian ini sebanyak 70 sampel. Pengujian penelitian ini menggunakan aplikasi Smart-PLS. Hasil dari penelitian ini yaitu :
1. Skeptisisme Profesional berpengaruh positif terhadap Audit Judgment, 2. Due Professional Care berpengaruh positif terhadap Audit Judgment, 3. Penerimaan Perilaku Disfungsional berpengaruh negatif terhadap Audit Judgment, dan 4. Pertimbangan Moral berpengaruh positif terhadap Audit Judgment.

Kata kunci : Skeptisisme Profesional, Due Professional Care, Penerimaan Perilaku Disfungsional, Pertimbangan Moral, Audit Judgment.

This study aims to investigate the effect of Professional Skepticism, Due Professional Care, Acceptance of Dysfunctional Behavior, and Moral Reasoning on Audit Judgment. The research employs a primary data approach, with the population comprising Public Accounting Firms (KAP) operating in Semarang City. The sample was selected using a Purposive Sampling method, resulting in a total of 70 respondents. Data were analyzed using the Smart-PLS software. The findings of this study reveal that:
1. Professional Skepticism has a positive and significant influence on Audit Judgment, 2. Due Professional Care has a positive and significant influence on Audit Judgment, 3. Acceptance of Dysfunctional Behavior has a negative and significant influence on Audit Judgment, and 4. Moral Reasoning has a positive and significant influence on Audit Judgment.

Keywords : Professional Skepticism, Due Professional Care, Acceptance of Dysfunctional Behavior, Moral Reasoning, Audit Judgment.