

ABSTRAK

NILAN PRADANA. 2024. *Locuf Of Control, Tekanan Ketaatan dan Kompleksitas Tugas Terhadap Audit Judgment pada Auditor Yang Bekerja Di Kantor Akuntan Publik Sulawesi Selatan*. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Wa Ode Rayyani dan Indriana

Penelitian ini bertujuan untuk menguji pengaruh *locus of control*, tekanan ketaatan dan kompleksitas tugas terhadap audit judgment terhadap pertimbangan audit yang diambil oleh auditor. Sampel penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik Sulawesi Selatan. Pengambilan Sampel dilakukan dengan metode sensus/*sampling* total. Pengumpulan data dilakukan dengan menyebarkan kuesioner langsung kepada auditor sebanyak 51 responden yang menerima. Analisis data menggunakan metode regresi linier berganda dengan SPSS. Hasil penelitian menunjukkan bahwa *locus of control* berpengaruh positif dan signifikan terhadap audit judgment, tekanan ketaatan berpengaruh positif dan signifikan terhadap audit judgment dan kompleksitas tugas berpengaruh positif dan signifikan terhadap audit judgment.

Kata Kunci: *locus of control, tekanan ketaatan, kompleksitas tugas*



ABSTRACT

NILAN PRADANA.2024. *Locuf Of Control, Obedience Pressure and Task Complexity Against Audit Judgment in Auditors Working in South Sulawesi Public Accounting Firms*. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Main Supervisor Wa Ode Rayyani and Co-Supervisor Indriana

This research aims to examine the influence of locus of control, obedience pressure and task complexity on audit judgment on audit considerations taken by auditors. The sample for this research is auditors who work at the South Sulawesi Public Accounting Firm. Sampling was carried out using the census/total sampling method. Data collection was carried out by distributing questionnaires directly to auditors as many as 51 respondents received them. Data analysis uses multiple linear regression methods with SPSS. The research results show that locus of control has a positive and significant effect on audit judgment, obedience pressure has a positive and significant effect on audit judgment and task complexity has a positive and significant effect on audit judgment.

Keywords: *locus of control, obedience pressure, task complexity*

