

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *goal orientation* terhadap *audit judgment* dengan *self-efficacy* sebagai mediasi yang termoderasi oleh kompleksitas tugas. Kuesioner dikirim ke auditor yang bekerja di KAP Surabaya dengan jumlah 83 kuesioner yang valid dan dapat diolah. Pengolahan data dilakukan dengan menggunakan model analisis *Partial Least Square* dengan bantuan WarpPLS 6.0 *for windows*. Hasil penelitian mengindikasikan bahwa *learning*, *performance-approach* dan *performance-avoidance goal orientation* berpengaruh langsung terhadap *audit judgment*. *Self-efficacy* memediasi pengaruh *performance-approach* dan *performance-avoidance goal orientation* terhadap *audit judgment*, namun tidak memediasi pengaruh *learning goal orientation* terhadap *audit judgment*. *Learning goal orientation* terbukti tidak berpengaruh terhadap *self-efficacy* karena tujuan auditor adalah selalu belajar menguasai situasi baru sehingga memiliki strategi penyelesaian masalah yang baik dalam menghasilkan *audit judgment* terlepas dari *self-efficacy* yang dimilikinya. Tugas dengan kompleksitas tinggi juga terbukti tidak memoderasi pengaruh *self-efficacy* terhadap *audit judgment*. *Self-efficacy* yang tinggi secara otomatis mengandung definisi kesiapan auditor untuk menerima tugas dengan berbagai level kompleksitas.

Kata kunci: *Goal Orientation*, *self-efficacy*, kompleksitas tugas dan *audit judgment*.

ABSTRACT

This study aims to determine the effect of goal orientation on audit judgment with self-efficacy as mediator variable which moderated by task complexity. Data is collected using questionnaire which sent to auditors who work in Public Accounting Firms in Surabaya. There are 83 valid questionnaires. This study uses the Partial Least Square analysis model to process the data with WarpPLS 6.0 software for windows. The findings of this study prove that learning, performance-approach and performance-avoidance goal orientation have a direct effect on audit judgment. Self-efficacy is proven to mediate the effect of performance-approach and performance-avoidance goal orientation on audit judgment while the same effect is not evident for learning goal orientation. Learning goal orientation has no effect on self-efficacy, because the auditors' goal is to always learn to master new situations, therefore they have a great problem solving strategy in resulting a better audit judgment, regardless of their self-efficacy. This research also reveals that task complexity does not moderate the effect of self-efficacy on audit judgment. Self-efficacy, on its own, reflects readiness of auditors to work on task with all its complexity.

Keywords: Goal Orientation, self-efficacy, task complexity and audit judgment.