

## ABSTRAK

Peran auditor internal masih sangat dibutuhkan dalam membantu memastikan tata kelola pemerintah di Negara-negara berkembang seperti Indonesia. Tindakan kecurangan seperti korupsi, manipulasi laporan keuangan serta penggelapan dana yang terjadi dalam instansi pemerintah Indonesia sampai saat ini masih memprihatinkan sehingga auditor internal menjadi sorotan publik. Lemahnya pengawasan di duga menjadi faktor utama dalam kasus korupsi. Auditor internal sebagai Aparat Pengawas Intern Pemerintah (APIP) mempunyai peranan sebagai pengawas, pembantu dan pelindung manajemen, serta menjadi penasihat independen untuk pemerintah yang seharusnya mampu mencegah terjadinya kecurangan yang dapat merugikan negara. Penelitian ini bertujuan untuk membuktikan secara empiris hubungan skeptisme profesional, konflik organisasi profesional dan evaluasi kinerja terhadap *Audit Judgment* dengan perilaku disfungsional auditor sebagai variable moderasi. Penelitian ini dilakukan pada auditor Aparat Pengawas Internal Pemerintah yang bekerja di Badan Pengawasan Keuangan dan Pembangunan Perwakilan Provinsi Jawa Timur dan Inspektorat Provinsi Jawa Timur. Pengambilan sampel dilakukan dengan metode sampling jenuh (sensus). Total kuesioner yang disebar adalah sebanyak 150 kuesioner dan yang berhasil dikembalikan sebanyak 81 kuesioner. Hasil penelitian menunjukkan bahwa Skeptisme Profesional, Konflik Organisasi Profesional dan Evaluasi Kinerja berpengaruh secara langsung terhadap *audit judgment* namun perilaku disfungsional auditor tidak dapat memoderasi pengaruh skeptisme profesional, konflik organisasi profesional dan evaluasi kinerja terhadap *audit judgment*.

Kata kunci: skeptisme profesional, konflik organisasi profesional, evaluasi kinerja, perilaku disfungsional auditor, *audit judgment*.

## ABSTRACT

The role of internal auditor is still very much needed in helping to ensure governance in developing countries such as Indonesia. Fraud actions such as corruption, manipulation of financial statements and embezzlement of funds which have occurred in Indonesian government are still alarming, so that internal auditor becomes public spotlight. Weak supervision is suspected to be a major factor in corruption cases. The internal auditor as the Government Internal Supervisory Apparatus (APIP) has a role as supervisor, assistant and protector of management, as well as being an independent advisor to the government which should be able to prevent fraud which could harm the country. This study aimed to empirically prove the correlation of professional skepticism, organizational-professional conflict and performance evaluation toward Audit Judgment with auditor dysfunctional behavior as a moderating variable. This research was conducted on the auditor of the Government's Internal Supervisory Apparatus who worked in the Financial Supervisory Agency and Development Representative of East Java Province and the Inspectorate of East Java Province. Sampling was done by saturation sampling (census) method. The total questionnaires distributed were 150 questionnaires and Questionnaires which were successfully collected were 81 questionnaires. The results showed that Professional Skepticism, Organizational Professional Conflict and Performance Evaluation had an directly effect on audit judgment, but auditor dysfunctional behavior could not moderate the influence of professional skepticism, professional organizational conflict and performance evaluation of audit judgment.

Key words: professional skepticism, organizational professional conflict, performance evaluation, dysfunctional auditor behavior, audit judgment.