

## ABSTRACT

*This study aims to empirically prove the effect of Self Efficacy and Compliance Pressure on Audit Judgment with Auditor Professional Skepticism as Moderating variable.*

*This research was conducted at a Public Accounting Firm in Makassar, using multiple linear regression analysis techniques and linear regression moderation with eviws.*

*The results showed that self-efficacy has an effect on audit judgment. Obedience pressure has a negative effect on audit judgment. Self efficacy towards audit judgment is not moderated by Skeptime (moderated predictor). Compliance pressure has no effect on audit jugement if moderated skepticism (moderated skepticism)*

*Key words: Self Efficacy, Compliance Pressure, Audit Judgment Auditor Professional Skepticism*



## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *Self Efficacy* Dan Tekanan Ketaatan Terhadap *Audit Judgment* Dengan Skeptisisme Profesional Auditor Sebagai Variabel Moderasi.

Penelitian ini dilakukan pada Kantor Akuntan Publik di Makassar, dengan menggunakan teknik analisis regresi linier berganda dan moderasi Regresi linear dengan Eviews.

Hasil penelitian menunjukkan bahwa *Self efficacy* berpengaruh terhadap *audit judgment* Tekanan Ketaatan berpengaruh negative terhadap *audit judgement*. *Self efficacy* terhadap *audit judgement* tidak dimoderasi Skeptisme (moderasi predictor). Tekanan Ketaatan tidak berpengaruh terhadap *audit judgement* jika dimoderasi skeptisme (moderasi skeptisme).

Kata kunci: *Self Efficacy*, Tekanan Ketaatan, *Audit Judgment* Skeptisisme Profesional

