

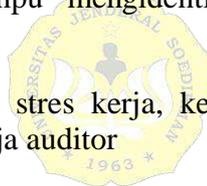
RINGKASAN

Penelitian ini berjudul “Pengaruh Audit Jarak Jauh, Stres Kerja, Kecerdasan Intelektual dan Skeptisisme Profesional terhadap Kinerja Auditor (Studi Empiris Auditor Kota Semarang)”. Penelitian ini bertujuan untuk menganalisis: (1) pengaruh audit jarak jauh terhadap kinerja auditor, (2) pengaruh stres kerja terhadap kinerja auditor, (3) pengaruh kecerdasan intelektual dan (4) pengaruh skeptisisme profesional terhadap kinerja auditor.

Penelitian ini dilakukan pada auditor Kota Semarang. Data penelitian diperoleh menggunakan teknik survei dengan kuesioner. Metode pengambilan sampel menggunakan teknik *purposive sampling*. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di KAP Kota Semarang. Populasi penelitian ini sebanyak 290 auditor. Sampel minimal yang diperoleh melalui rumus *slovin* sebanyak 80 auditor.

Hasil penelitian ini menunjukkan: (1) Audit jarak jauh berpengaruh positif terhadap kinerja auditor, (2) Stres kerja berpengaruh negatif terhadap kinerja auditor, (3) Kecerdasan intelektual berpengaruh positif terhadap kinerja auditor, dan (4) Skeptisisme profesional berpengaruh positif terhadap kinerja auditor. Implikasi dari penelitian ini antara lain, kinerja auditor sangat penting dalam menunjang kualitas audit yang dihasilkan, Diperlukan adanya evaluasi kinerja auditor yang diharapkan mampu mengidentifikasi berbagai hambatan saat melakukan tugas audit.

Kata Kunci: audit jarak jauh, stres kerja, kecerdasan intelektual skeptisisme profesional, kinerja auditor



SUMMARY

This research is titled "The Influence of Remote Audit, Work Stress, Intellectual Intelligence and Professional Skepticism on Auditor Performance (Empirical Study of Semarang City Auditors)". This study aims to analyze: (1) the influence of remote audits on auditor performance, (2) the influence of work stress on auditor performance, (3) the influence of intellectual intelligence and (4) the influence of professional skepticism on auditor performance.

This research was conducted on the auditor of Semarang City. The research data was obtained using survey techniques with questionnaires. The sampling method used purposive sampling technique. The population in this study is all auditors who work at Public Accountant of Semarang City. The population of this research was 290 auditors. The minimum sample obtained by slovin formula as many as 80 auditors.

The results of this research showed: (1) Remote audits has a positive effect on auditor performance, (2) Work stress has a negative effect on auditor performance, (3) Intellectual intelligence has a positive effect on auditor performance, and (4) Professional skepticism has a positive effect on auditor performance. The implications of this research include, the performance of auditors is very important in supporting the quality of audits. There is a need for evaluation of auditor performance that is expected to be able to identify various obstacles when performing audit tasks.

Keywords: *remote audit, work stress, intellectual intelligence professional skepticism, auditor performance*

