

RINGKASAN

Penelitian ini disusun dengan tujuan untuk menguji dan menganalisis pengaruh pengalaman dan persepsi auditor terhadap ketepatan metode perhitungan kerugian keuangan negara (PKKN) dengan *professional judgment* sebagai variabel *intervening* pada auditor yang bekerja di Badan Pemeriksa Keuangan dan Pembangunan (BPKP) Kantor Perwakilan Provinsi Daerah Istimewa Yogyakarta dan Jawa Tengah. Penelitian ini menggunakan teori atribusi dan *planned behavior theory* sebagai dasar penyusunan hipotesis dan kerangka berpikir penelitian. Penelitian ini dilakukan dengan pendekatan kuantitatif dengan studi pengujian hipotesis kausalitas untuk menguji pengaruh dari satu variabel terhadap variabel yang lain. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada BPKP Kantor Perwakilan DIY dan Jawa Tengah yang masing-masing berjumlah 118 dan 163 auditor dengan metode penarikan sampel yang digunakan adalah *purposive sampling* sehingga didapatkan 52 responden. Sumber data yang digunakan adalah data primer yang didapatkan melalui teknik survey dan data sekunder melalui teknik dokumentasi. Pengujian hipotesis dilakukan dengan program *Smart-PLS* sehingga didapatkan tiga jenis teknik analisis data, yaitu analisis statistik deskriptif, analisis statistik inferensial dengan uji *outer* dan *inner* model, serta pengujian hipotesis dan efek *intervening*.

Hasil penelitian ini menunjukkan bahwa (1) pengalaman tidak berpengaruh terhadap *professional judgment* auditor, (2) persepsi auditor berpengaruh terhadap *professional judgment*, (3) pengalaman dan *professional judgment* auditor berpengaruh terhadap ketepatan metode PKKN, sedangkan (4) persepsi auditor tidak berpengaruh terhadap ketepatan metode PKKN, (5) *professional judgment* dapat memediasi pengaruh persepsi auditor terhadap ketepatan metode PKKN, namun (6) *professional judgment* tidak dapat memediasi pengaruh pengalaman auditor terhadap ketepatan metode PKKN yang digunakan auditor.

Berdasarkan hasil penelitian tersebut dapat disimpulkan bahwa pengalaman dan *professional judgment* auditor berpengaruh terhadap ketepatan metode PKKN yang digunakan auditor serta *professional judgment* juga dapat memediasi pengaruh dari persepsi auditor terhadap ketepatan metode PKKN. Hasil tersebut menunjukkan bahwa *professional judgment* auditor sangat berpengaruh terhadap ketepatan metode PKKN. Dengan demikian, hasil penelitian ini dapat digunakan sebagai bahan pertimbangan tentang adanya pembakuan atau standarisasi metode PKKN serta dimasukkannya pendidikan dan pelatihan untuk meningkatkan *professional judgment* auditor.

Kata kunci: Pengalaman Auditor, Persepsi Auditor, *Professional Judgment* Auditor, Ketepatan Metode Perhitungan Kerugian Keuangan Negara (PKKN)

SUMMARY

This study was prepared with the aim of examining and analyzing the effect of experience and auditor perceptions on the accuracy of the state financial loss calculation method (PKKN) with professional judgment as an intervening variable on auditors who work at the Badan Pengawasan Keuangan dan Pembangunan (BPKP) Representative Office of the Special Region of Yogyakarta and Central Java Province. This study uses attribution theory and planned behavior theory as the basis for developing hypotheses and research frameworks. This research was conducted with a quantitative approach with a causality hypothesis testing study to test the effect of one variable on another. The population in this study were all auditors who worked at the BPKP Representative Office of Yogyakarta and Central Java, which amounted to 118 and 163 auditors respectively with the sampling method used was purposive sampling so that 52 respondents were obtained. The data sources used are primary data obtained through survey techniques and secondary data through documentation techniques. Hypothesis testing is done with the Smart-PLS program so that three types of data analysis techniques are obtained, namely descriptive statistical analysis, inferential statistical analysis with outer and inner model tests, as well as hypothesis testing and intervening effects.

The results of this study indicate that (1) experience has no effect on the auditor's professional judgment, (2) the auditor's perception affects professional judgment, (3) the auditor's experience and professional judgment affect the accuracy of the PKKN method, while (4) the auditor's perception has no effect on the accuracy of the PKKN method, (5) professional judgment can mediate the effect of the auditor's perception on the accuracy of the PKKN method, but (6) professional judgment cannot mediate the effect of the auditor's experience on the accuracy of the PKKN method used by the auditor.

Based on the results of this study, it can be concluded that the experience and professional judgment of auditors affect the accuracy of the PKKN method used by auditors and professional judgment can also mediate the effect of auditor perceptions on the accuracy of the PKKN method. These results indicate that the auditor's professional judgment greatly influences the accuracy of the PKKN method. Thus, the results of this study can be used as material for consideration regarding the standardization or standardization of the PKKN method and the massive education and training to improve the professional judgment of auditors.

Keywords: Auditor Experience, Auditor Perception, Auditor Professional Judgment, Accuracy of the State Financial Loss Calculation Method (PKKN)