RINGKASAN

Audit judgement memiliki peran penting dalam menentukan kualitas audit yang dilakukan oleh auditor pemerintah, khususnya Aparat Pengawasan Intern Pemerintah (APIP). *Audit judgement* merupakan proses evaluasi subjektif auditor yang dipengaruhi oleh pengalaman, kecerdasan emosional, serta kompleksitas tugas. Penelitian ini bertujuan untuk menguji pengaruh pengalaman dan kecerdasan emosional terhadap audit judgement dengan kompleksitas tugas sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan jumlah responden sebanyak 62 auditor yang bekerja di Inspektorat Kabupaten Banyumas. Data dikumpulkan menggunakan kuesioner dan dianalisis dengan metode regresi moderasi (*Moderated Regression Analysis/MRA*). Hasil penelitian menunjukkan bahwa pengalaman auditor berpengaruh negatif dan signifikan terhadap *audit judgement*, yang mengindikasikan bahwa semakin tinggi pengalaman tidak selalu sejalan dengan peningkatan kualitas penilaian audit. Sebaliknya, kecerdasan emosional berpengaruh positif dan signifikan terhadap *audit judgement,* artinya auditor yang mampu mengelola emosi dan menjalin hubungan interpersonal dengan baik cenderung menghasilkan pertimbangan audit yang lebih tepat. Namun, kompleksitas tugas tidak memoderasi hubungan antara pengalaman maupun kecerdasan emosional terhadap *audit judgement*. Artinya, baik dalam kondisi tugas yang sederhana maupun kompleks, pengaruh pengalaman dan kecerdasan emosional terhadap audit judgement tidak berubah secara signifikan. Penelitian ini memberikan kontribusi teoretis dalam penguatan teori atribusi dan teori X-Y, serta memberikan rekomendasi praktis agar auditor memperkuat aspek pengalaman dan kecerdasan emosional dalam pelatihan, serta mempertimbangkan kompleksitas tugas dalam penugasan audit agar kualitas *audit judgement* dapat lebih optimal.

Kata Kunci: Pengalaman, Kecerdasan Emosional, Kompleksitas Tugas, Audit Judgement, Auditor Internal

SUMMARY

Audit judgment has an important role in determining the quality of audits conducted by government auditors, especially the Government Internal Audit Apparatus (APIP). Audit judgment is the auditor's subjective evaluation process which is influenced by experience, emotional intelligence, and task complexity. This study aims to examine the effect of experience and emotional intelligence on audit judgment with task complexity as a moderating variable. This study uses a quantitative approach with 62 respondents who work at the Inspectorate of Banyumas Regency. The data were collected using a questionnaire and analyzed using the moderated regression analysis (MRA) method. The results showed that auditor experience has a negative and significant effect on audit judgment, which indicates that higher experience is not always in line with improving the quality of audit judgment. Conversely, emotional intelligence has a positive and significant effect on audit judgment, meaning that auditors who are able to manage emotions and establish good interpersonal relationships tend to produce more appropriate audit judgments. However, task complexity does not moderate the relationship between experience and emotional intelligence on audit judgment. This means that in both simple and complex task conditions, the effect of experience and emotional intelligence on audit judgment does not change significantly. This study provides a theoretical contribution in strengthening attribution theory and X-Y theory, and provides practical recommendations for auditors to strengthen aspects of experience and emotional intelligence in training, and consider task complexity in audit assignments so that the quality of audit judgments can be optimized.

Keywords: Experience, Emotional Intelligence, Task Complexity, Audit Judgement, Internal Auditor