

## INTISARI

*Audit judgment* merupakan suatu pertimbangan yang mempengaruhi dokumentasi bukti dan keputusan yang dibuat oleh auditor sehingga diperlukan kejujuran perusahaan dalam menyajikan laporan keuangan dan auditor dalam melakukan auditing. Terdapat beberapa faktor yang mempengaruhi audit judgment antara lain tekanan akuntabilitas, *self-efficacy*, dan *effort* auditor. Penelitian ini bertujuan untuk meneliti pengaruh antara tekanan akuntabilitas dan *self-efficacy* terhadap *effort* dan *audit judgment* para auditor di Denpasar.

Sampel yang digunakan berjumlah 200 orang akuntan publik di Denpasar. Data dikumpulkan dengan menggunakan kuesioner. Teknik analisis yang digunakan adalah *structural equation model*. Hasil analisis ini menunjukkan bahwa tekanan akuntabilitas, dan *self-efficacy* ditemukan berpengaruh positif dan signifikan terhadap *effort* dan *audit judgment*. Selain itu juga penelitian ini juga menunjukkan bahwa *effort* dapat meningkatkan *audit judgment*.

Kata Kunci: Tekanan Akuntabilitas; *Self-efficacy*; *Effort*; *Audit Judgment*.

## **ABSTRACT**

*Audit judgment is a consideration of the evidence and documentation that influences the decisions made by the auditor so that the necessary corporate honesty in presenting the financial statements and the auditor in conducting auditing. There are several factors that affect audit judgment among other pressures of accountability, self-efficacy, and the effort of the auditor. This research aims to examine the influence between the pressures of accountability and self-efficacy against the effort and audit the auditor's judgment in Denpasar.*

*The sample used totaled 200 persons of public accountant in Denpasar. Data were collected using a questionnaire. The technique used is the analysis of structural equation models. The results of this analysis indicate that the pressures of accountability, and self-efficacy were found positive and significant effect against the effort and audit judgment. In addition, the study also showed that the effort could increase the audit judgment.*

*Keywords: Accountability; Self-efficacy; Effort; Audit Judgment.*

