

ABSTRACT



IMPAK DISTORSI KOGNITIF DAN TEKANAN AKUNTABILITAS TERHADAP PERTIMBANGAN PENGAMBILAN KEPUTUSAN

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Judgmental Decision Making (JDM) quality. JDM functioned on ability, knowledge, environment, and motivation. The theory of decision making related to defense mechanisms with psychological aspects that difference in cognitive distortions as a part of competence and skills measures the quality of auditors' JDM.

Design/methodology/approach-Using an experimental design of 4x2 factorials with participants students of professional in accounting education, magisters and Master of Accounting and auditor as regarding the factors that influence dysfunctional JDM.

Findings-Auditor tends to increase dysfunctional JDM including a variety of behaviors due to defense mechanisms taxonomy (parataxic distortion, denial, psychological projection, and transference). Feedback accountability pressures interfere with defense mechanisms that reduce audit risk and auditor dysfunctional JDM. Cognitive processing is increasing because feedback accountability pressures as motivational factors for directing, evaluating, and learning.

Research limitations/implications-The implications for auditors vary with the type of defense mechanisms according to psychological taxonomy. Technological advances and the rapid development of digital media are challenges for auditors to survive and display their best professional skills and competencies. Future research needs to concentrate on a closer examination of the various practices that decrease dysfunctional behavior related to JDM as identified in this study.

Originality/value-The research provides new insights to explain apparently conflicting arguments which still not conclusive in the auditing literature and to set out implications for research and practice.

Keywords: *JDM; dysfunctional behavior; defense mechanisms; feedback accountability pressure*