

Abstrak

Tujuan –

Penelitian ini bertujuan untuk menganalisis apakah disonansi kognitif memengaruhi sikap auditor terhadap tindakan skeptisisme profesional (PS action), khususnya ketika terjadi ketidaksesuaian antara penilaian risiko (PS judgment) dan tindakan aktual dalam proses audit. Studi ini juga mengeksplorasi apakah penurunan tanggung jawab (*denial of responsibility*) dapat meredam efek disonansi dan bagaimana perubahan sikap tersebut memengaruhi persepsi auditor terhadap skeptisisme profesional dirinya sendiri.

Metode Penelitian –

Penelitian ini menggunakan pendekatan kuantitatif eksperimental dengan *platform LimeSurvey*. Partisipan dibagi ke dalam tiga kelompok perlakuan (G1: kontrol, G2: disonansi, G3: disonansi dengan denial) secara acak. Analisis dilakukan menggunakan One-Way ANOVA, uji LSD post hoc, dan paired sample t-test untuk menguji hipotesis yang diajukan.

Temuan –

Hasil menunjukkan bahwa auditor dalam kondisi disonansi (G2) mengalami perubahan sikap signifikan terhadap tindakan audit yang semula dianggap kurang penting (*Ave_Rank_Diff*). Auditor juga menurunkan penilaian risikonya sebagai bentuk justifikasi internal. Sementara itu, auditor dalam kondisi denial (G3) menunjukkan perubahan sikap yang lebih kecil, menandakan bahwa mekanisme psikologis ini efektif dalam mereduksi efek disonansi. Auditor yang mengalami disonansi juga menunjukkan peningkatan penilaian terhadap skeptisisme profesional dirinya, mengindikasikan adanya pembentukan persepsi diri yang defensif.

Batasan/Implikasi –

Penelitian ini terbatas pada konteks simulasi laboratorium yang mungkin tidak sepenuhnya merepresentasikan kompleksitas situasi audit nyata. Data yang dihapus sebesar 55% dari data asli karena keterbatasan terkait dengan sifat penelitian survei berbasis internet anonim. temuan ini memiliki implikasi penting terhadap pelatihan auditor dan desain sistem pengendalian mutu audit, khususnya terkait dengan pengaruh tekanan psikologis terhadap penilaian profesional.

Orisinalitas –

Studi ini memberikan kontribusi baru dengan penambahan variabel penilaian diri dengan AI akan membantu mengungkapkan diri lebih baik, serta menambah pengetahuan auditor terhadap Psikologi di Indonesia.

Kata kunci –

Disonansi Kognitif, Skeptisisme Profesional, Penilaian Risiko Audit, Eksperimen.

Abstract

Purpose –

This study aims to analyze whether cognitive dissonance influences auditors' attitudes toward professional skepticism (PS action), particularly when there is a mismatch between risk assessment (PS judgment) and actual actions taken during the audit process. The study also explores whether denial of responsibility can mitigate the effects of dissonance and how such attitude changes influence auditors' self-perceptions of their own professional skepticism.

Methodology –

This research adopts a quantitative experimental approach using the LimeSurvey platform. Participants were randomly assigned to three treatment groups (G1: control, G2: dissonance, G3: dissonance with denial). Data were analyzed using one-way ANOVA, Fisher's LSD post hoc tests, and paired sample t-tests to test the proposed hypotheses.

Findings –

Results show that auditors in the dissonance condition (G2) experienced significant attitude changes toward audit procedures previously considered less important (Ave Rank Diff). Auditors also lowered their risk assessments as a form of internal justification. Meanwhile, auditors in the denial condition (G3) exhibited smaller attitude changes, indicating that this psychological mechanism effectively reduces the effects of dissonance. Auditors experiencing dissonance also reported higher self-assessed professional skepticism, suggesting the presence of defensive self-perception.

Limitations/Implications –

This study is limited to a laboratory simulation context, which may not fully represent the complexity of real-world audit situations. Additionally, 55% of the original data were removed due to limitations related to the nature of anonymous, internet-based survey research. Nevertheless, the findings have important implications for auditor training and the design of audit quality control systems, particularly regarding the impact of psychological pressure on professional judgment.

Originality –

This study offers a novel contribution by incorporating a self-assessment variable supported by AI, which can help reveal deeper self-perceptions and enhance auditors' understanding of psychology in Indonesia.

Keywords

Cognitive Dissonance, Professional Skepticism, Audit Risk Assessment, Experiment.