



INTISARI

Penelitian ini menguji pengaruh model visualisasi data dan kompleksitas tugas audit terhadap akurasi judgment risiko audit internal. Dengan menggunakan metode eksperimen 2×2 antar-subjek, 298 auditor internal diminta menilai risiko audit atas data persediaan yang disajikan dalam bentuk visualisasi kaya dan visualisasi sederhana, serta dengan kompleksitas tugas rendah dan tinggi. Hasil menunjukkan bahwa kompleksitas tugas secara signifikan memengaruhi akurasi judgment, di mana tugas dengan kompleksitas rendah menghasilkan judgment yang lebih akurat dibandingkan tugas kompleks. Namun, model visualisasi data secara mandiri tidak menunjukkan pengaruh signifikan. Lebih lanjut, ditemukan bahwa interaksi antara visualisasi kaya dan kompleksitas rendah menghasilkan akurasi tertinggi, hal ini mendukung teori kesesuaian kognitif. Temuan ini memberikan implikasi praktis bagi desain alat audit berbasis visual agar disesuaikan dengan tingkat kompleksitas tugas, serta kontribusi teoritis dalam memperluas pemahaman tentang pemrosesan informasi auditor dalam konteks digital.

Kata kunci: akurasi judgment, model visualisasi, kompleksitas tugas audit.



ABSTRACT

This study examines the effect of data visualization models and audit task complexity on the accuracy of internal audit risk judgments. Using a 2×2 between-subjects experimental design, 298 internal auditors were asked to assess audit risks based on inventory data presented in rich and simple visualizations, as well as with low and high task complexity. The results show that task complexity significantly affects judgment accuracy, with low-complexity tasks producing more accurate judgments than complex tasks. However, the data visualization model alone did not show a significant effect. Furthermore, it was found that the interaction between rich visualization and low complexity produced the highest accuracy, supporting cognitive conformity theory. These findings have practical implications for the design of visual-based audit tools to be tailored to the level of task complexity, as well as theoretical contributions in expanding the understanding of auditor information processing in a digital context.

Keywords: judgment accuracy, visualization model, audit task complexity.