

ABSTRACT

PENGARUH SKEPTISISME PROFESIONAL AUDITOR, INDEPENDENSI, KEAHLIAN, ETIKA PROFESI, PENGALAMAN, DAN SITUASI AUDIT TERHADAP KETEPATAN PEMBERIAN OPINI AUDITOR

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The objective of this study is to analyze the auditor's professional scepticism, independency, expertise, professional ethics, experience, and audit situation influence the accuracy of audit opinion. Questionnaires are used for collecting the data from 54 auditor's on 15 registered public accountant in the region of Southern Sumatera, and to according Directory IAPI 2015. The data where analyzed using multiple regression with SPSS 21 software.

The result of study shows that the auditor's professional scepticism, expertise, experience, and audit situation has positive effect on the accuracy of audit opinion, meanwhile independency and professional ethics has no significant effect on the accuracy of audit apinion. Then, from the result of testing the coefficient of determination (R^2) is known R^2 value of 0,653 (65,3%). Means that 65.3 % accuracy variable giving the auditor's opinion may be affected by the auditor's professional skepticism , expertise , experience , and audit situation while the remaining 34.7 % is influenced by other variables outside the model in this study. Results of this study are expected to be a reference for further research as well as useful for the public accounting firm in giving his opinion.

Keyword: auditor's professional scepticism, independency, expertise, professional ethics, experience, audit situation, and accuracy of audit opinion.