

Pengaruh Skeptisisme Profesional, Etika, Pengalaman dan Keahlian Audit terhadap Ketepatan Pemberian Opini oleh Auditor

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ABSTRAK

Auditor dalam melaksanakan tugasnya akan memberikan opini audit berdasarkan pemeriksaan laporan keuangan yang dilakukan. Opini audit harus diberikan secara tepat berdasarkan bukti audit untuk menentukan kewajaran suatu laporan keuangan. Dalam memberikan opini audit, auditor diharapkan memiliki kompetensi yang cukup seperti: memiliki sifat skeptisisme profesional, memahami dan mematuhi etika, memiliki pengalaman tugas yang cukup, dan keahlian audit yang memenuhi standar. Kompetensi ini menentukan ketepatan auditor dalam memberikan opini audit. Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh skeptisisme profesional auditor, etika, pengalaman, dan keahlian audit terhadap ketepatan pemberian opini audit. Untuk itu dilakukan penelitian pada Kantor Akuntan Publik kota Semarang. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik kota Semarang. Penelitian ini menggunakan teknik probability sampling dengan metode simple random sampling. Data dikumpulkan melalui kuesioner, yang disebarakan kepada sampel. Teknik analisis data yang digunakan adalah analisis regresi berganda dan pengujian hipotesis uji t untuk melihat pengaruh secara parsial. Hasil penelitian menunjukkan bahwa skeptisisme profesional auditor, etika, dan pengalaman berpengaruh positif terhadap ketepatan pemberian opini audit. Namun, variabel keahlian audit tidak berpengaruh terhadap ketepatan pemberian opini audit.

Kata Kunci : skeptisisme profesional auditor, etika, pengalaman, keahlian audit, ketepatan pemberian opini audit.

The Effect of Professional Skepticism, Ethics, Experience and Audit Skills on the Accuracy of Auditor's Opinion

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ABSTRACT

The auditor accomplishes their duty by giving auditor's opinion based on financial report examination that has been done. Auditor's opinion should be give accurately based on gathered evidences to determine fairness of the financial report. Auditor are expected to be competent enough on giving opinion, such as: have professional skepticism attitude, understand and comply with ethics, have enough duty experience, and audit skill that fulfilled the existing standard. This competence will determine the auditor's accuracy on giving auditor's opinion. This research aims to obtain empirical evidence about the effect of auditor's professional skepticism, ethics, experience, and audit skills on auditor's opinion accuracy. This research performed on Public Accounting Firms in Kota Semarang. The population in this research is auditors that worked on Public Accounting Firms in Kota Semarang. This research used probability sampling technique with simple random sampling method. The data was gathered through questionnaire that been distributed to samples. This research used multiple regression analysis and hypothesis testing (t-test) to see the effect partially. The result showed that auditor's professional skepticism, ethics, and experience give a positive effect toward auditor's opinion accuracy. However, the variable of audit skills give no impact toward auditor's opinion accuracy .

Keyword : auditor's professional skepticism, ethics, experience, audit skills, auditor's opinion accuracy.