

.ABSTRACT

The present research is entitled "The Influence of Professional Code of Ethics and Professional Skepticism on the Appropriateness of Granting of Auditor Opinion". The research objective is to know professional code of ethics, professionalism skepticism, and appropriateness of granting of auditor's opinion at Republic of Indonesia's Finance Auditing Agency (BPK-RI), West Java Province Representative in Bandung City, and also to determine the extent of the influence of professional code of ethics and professional skepticism partially and simultaneously on appropriateness of granting of auditor opinion.

The research approach used was descriptive and associative analyses by using primary data. The research population was those auditors who were working at BPK-RI, West Java Province Representative in Bandung City. The sample used was selected from the population as respondents, 52 respondents in total. The statistical analysis used were validity and reliability test, classic assumption test, partial correlation analysis of Pearson product moment, multiple correlation analysis, multiple regression analysis, partial and simultaneous test, and partial and simultaneous coefficient of determination.

Based on the research findings it could be revealed that both professional code of ethics and auditor professionalism have influence on the consideration of materiality level. The extent of the influence of Professional Code of Ethics partially by 38.2% of the appropriateness of granting of auditor opinion at the BPK RI of West Java Province, and that of Professional Skepticism by 12.8% of the appropriateness of granting of auditor opinion at the BPK RI of West Java Province. Simultaneously, Professional Code of Ethics and Professional Skepticism exerted an influence of 51.4% the remaining 46.6% being influenced by other variables beyond the present research, namely, knowledge of detecting audit situation, independence, auditor experience, and audit skill.

Keywords: Professional Code of Ethics, Professional strategi, and Appropriateness of granting Auditor Opinion