

ABSTRAK

Penelitian ini bertujuan untuk meneliti pengaruh langsung langsung dari variabel kompetensi auditor dan indenpendensi auditor terhadap ketepatan pemberian opini audit serta pengaruh tidak langsung antara variabel kompetensi auditor dan independensi auditor terhadap ketepatan pemberian opini.

Pengumpulan data pada penelitian ini menggunakan kuesioner yang disampaikan kepada 96 auditor Kantor Akuntan Publik “Big Four” di Jakarta (Deloitte, Ernst and Young, KPMG-Klynveld Peat Marwick Goerdeler dan PriceWaterhouseCoopers).

Hasil penelitian ini memberikan bukti bahwa *kompetensi* memiliki pengaruh signifikan secara langsung terhadap ketepatan pemberian opini audit dan independensi berpengaruh signifikan terhadap ketepatan pemberian opini audit.

Kata Kunci : Kompetensi, indenpendensi ketepatan pemberian opini audit

ABSTRACT

This study aims to examine the direct effect of auditor competency and auditor independence variables on the accuracy of the giving of audit opinions and the indirect influence between auditor competency variables and auditor independence on the accuracy of giving opinions.

Data collection in this study used a questionnaire submitted to 96 auditors of the "Big Four" Public Accountants in Jakarta (Deloitte, Ernst and Young, KPMG-Klynveld Peat Marwick Goerdeler and PriceWaterhouseCoopers).

The results of this study provide evidence that competency has a significant direct effect on the accuracy of giving audit opinions and independence has a significant effect on the accuracy of giving audit opinions.

Keywords: Competence, independence of accuracy of giving audit opinion