

ABSTRACT

This study aims to determine the effect of professional ethics, competence and experience of auditors on professional skepticism of auditors and their impact on the accuracy of giving an audit opinion at a public accounting firm in Bandung. Professional Ethics, Competence, and Auditor Experience as independent variables, Auditor Professional Skepticism as an intervening variable, Accuracy of Giving Audit Opinions as the dependent variable.

The method used in this research is descriptive and verification methods. This study uses primary data obtained from respondents' answers, the sampling process is carried out using the simple random sampling method. From the predetermined calculations, data samples were obtained with a total of 52 respondents. The statistical analysis used in this research is validity test, reliability test, data normality test, correlation coefficient, path analysis, determination coefficient, t test and f test.

The results of this study indicate that there is a reciprocal relationship between professional ethics of auditors and auditor competence of 62.8%, competence of auditors and experience of auditors of 78.3%, experience of auditors with professional ethics of auditors of 77.9%. Auditor professional ethics has an effect of 24.2% on the professional skepticism of auditors, auditor competence has an effect of 31.2% on professional skepticism of auditors, auditor experience has an effect of 30.7% on professional skepticism of auditors. The professional ethics, competence, and experience of auditors have an effect of 86.3% on the professional skepticism of auditors. Auditor professional skepticism has an effect of 19.8% on the accuracy of giving audit opinion, auditor professional ethics has an effect of 9.1% on the accuracy of giving audit opinion, auditor competence has an effect of 9.8% on the accuracy of giving audit opinion, auditor experience has an effect of 11, 3% on the accuracy of giving an audit opinion. Professional ethics, competence, and auditor experience have an effect of 95.1% on the accuracy of giving audit opinion. Auditor professional ethics has an influence of 13% on the accuracy of giving audit opinion through the professional skepticism of the auditor, the competence of auditors has an effect of 43% on the accuracy of giving audit opinions through professional skepticism, the experience of auditors has an effect of 41% on the accuracy of giving audit opinions through professional skepticism auditors. Professional ethics, competence, and experience of auditors have an effect of 45.8% on the accuracy of giving audit opinion through auditor professional skepticism.

Keywords : Auditor Professional Ethics, Auditor Competence, Auditor Experience, Auditor Professional Skepticism, Accuracy of Giving Audit Opinions

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Etika Profesi, Kompetensi, dan Pengalaman Auditor Terhadap Skeptisisme Profesional Auditor dan Dampaknya Terhadap Ketepatan Pemberian Opini Audit pada Kantor Akuntan Publik di Kota Bandung. Etika Profesi, Kompetensi, dan Pengalaman Auditor sebagai variabel independen, Skeptisisme Profesional Auditor sebagai variabel intervening, Ketepatan Pemberian Opini Audit sebagai variabel dependen.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Penelitian ini menggunakan data primer yang diperoleh dari jawaban responden, proses pengambilan sampel dilakukan menggunakan metode *Simple Random Sampling*. Dari perhitungan yang telah ditetapkan, diperoleh sampel data dengan jumlah 52 responden. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji normalitas data, koefisien korelasi, *path analysis*, koefisien determinasi, uji t dan uji f.

Hasil penelitian ini menunjukkan bahwa terdapat hubungan timbal balik antara etika profesi auditor dengan kompetensi auditor sebesar 62,8%, kompetensi auditor dengan pengalaman auditor sebesar 78,3%, pengalaman auditor dengan etika profesi auditor sebesar 77,9%. Etika profesi auditor berpengaruh sebesar 24,2% terhadap skeptisisme profesional auditor, kompetensi auditor berpengaruh sebesar 31,2% terhadap skeptisisme profesional auditor, pengalaman auditor berpengaruh sebesar 30,7% terhadap skeptisisme profesional auditor. Etika profesi, kompetensi, dan pengalaman auditor berpengaruh sebesar 86,3% terhadap skeptisisme profesional auditor. Skeptisisme profesional auditor berpengaruh sebesar 19,8% terhadap ketepatan pemberian opini audit, etika profesi auditor berpengaruh sebesar 9,1% terhadap ketepatan pemberian opini audit, kompetensi auditor berpengaruh sebesar 9,8% terhadap ketepatan pemberian opini audit, pengalaman auditor berpengaruh sebesar 11,3% terhadap ketepatan pemberian opini audit. Etika profesi, kompetensi, dan pengalaman auditor berpengaruh sebesar 95,1% terhadap ketepatan pemberian opini audit. Etika profesi auditor memberikan pengaruh sebesar 13% terhadap ketepatan pemberian opini audit melalui skeptisisme profesional auditor, kompetensi auditor memberikan pengaruh sebesar 43% terhadap ketepatan pemberian opini audit melalui skeptisisme profesional auditor, pengalaman auditor memberikan pengaruh sebesar 41% terhadap ketepatan pemberian opini audit melalui skeptisisme profesional auditor. Etika profesi, kompetensi, dan pengalaman auditor memberikan pengaruh sebesar 45,8% terhadap ketepatan pemberian opini audit melalui skeptisisme profesional auditor.

Kata Kunci : Etika Profesi Auditor, Kompetensi Auditor, Pengalaman Auditor, Skeptisisme Profesional Auditor, Ketepatan Pemberian Opini Audit