

ABSTRAK

Auditing merupakan pengumpulan atau evaluasi bukti – bukti atas informasi untuk menentukan dan melaporkan tingkat kesesuaian informasi dengan kriteria yang telah ditetapkan oleh Institut Akuntan Publik Indonesia. Kantor Akuntan Publik memberikan jasa berupa audit laporan keuangan perusahaan dan memberikan opini atas laporan keuangan tersebut. auditor harus memiliki sikap skeptisisme professional auditor nya yaitu sikap auditor yang meragukan atau mempertanyakan segala sesuatu dan menilai secara kritis bukti audit yang diperoleh, agar laporan keuangan dapat dipercaya. Dalam penelitian ini bertujuan untuk menganalisis pengaruh kompetensi, Independensi, dan pengalaman audit terhadap skeptisisme professional auditor.

Dalam penelitian ini menggunakan analisis regresi linier berganda dengan alat bantu SPSS (*Statistical Product and Service Solutions*) versi 20. Populasi atau sampel pada penelitian ini pada Kantor Akuntan Publik di Surabaya dengan menggunakan metode purposive sampling. Responden dari penelitian yaitu seluruh staf auditor meliputi (auditor junior, auditor senior, manager dan partner).jumlah responden dalam penelitian ini adalah 42 auditor yang bekerja di Kantor Akuntan Publik di Surabaya.

Hasil dari penelitian ini menunjukkan bahwa kompetensi dan pengalaman Audit berpengaruh signifikan terhadap skeptisisme professional auditor. Dan independensi berpengaruh tidak signifikan terhadap skeptisisme professional auditor.

Kata kunci : Kompetensi, Independensi Pengalaman Audit dan Skeptisisme Professional Auditor.

ABSTRACT

Auditing is collection or evaluation of evidences for information to determine and reports the level of conformity information with the criteria established by the Indonesian Institute of Certified Public Accountants. Public Accounting Firm provides services in the form of audit of financial statements of the company and provide opinions on the financial statements. The auditor must have a skepticism attitude of his professional auditor is the attitude of auditors who doubt or question everything and judge critically the audit evidence obtained, so that financial statements can be trusted. In this study aims to analyze the influence of competence, independence, and audit experience on skepticism of professional auditors.

This research using multiple linear regression analysis with tools SPSS (Statistical Product and Service Solutions) version 20. Population or sample on this research at Public Accounting Firm in Surabaya by using purposive sampling method. Respondents from this research were all auditor and staffs including (junior auditor, senior auditor, manager and partner). The number of respondents in this research were 42 auditors who worked in Public Accounting Firm in Surabaya.

The results of this research indicates that the competence and experiences of Audit have a significant effect on skepticism of professional auditors. And independence has no significant effect on skepticism of professional auditors.

Keywords: competence, independence audit experience against dan professional auditors skepticism.