

INTISARI

Penelitian ini membahas pengaruh kompetensi, independensi, pengalaman audit dan *interpersonal trust* terhadap skeptisme profesional auditor. Ruang lingkup penelitian ini adalah para akuntan public setingkat senior auditor dan partner yang bekerja di Kantor Akuntan Publik (KAP) yang tersebar di Surabaya. Tujuan utama dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh Kompetensi, Independensi, Pengalaman Audit, dan *Interpersonal Trust* terhadap skeptisme profesional auditor.

Berdasarkan karakteristik permasalahan, penelitian ini merupakan penelitian kausatif. Penelitian ini menggunakan hipotesis dan rancangan penelitian dalam bentuk survei. Pengambilan sampel yang dilakukan dengan metode *purposive sampling*, yaitu metode pemilihan sampel didasarkan pada kriteria tertentu, sampel yang digunakan adalah 8 KAP yang berada di Kota Surabaya dan data yang digunakan merupakan jenis kuesioner yang disebar dikantor akuntan publik. Penelitian ini menggunakan model analisis regresi linear berganda.

Hasil dari penelitian ini menunjukkan bahwa kompetensi memiliki pengaruh positif terhadap skeptisme profesional auditor, hal ini berarti semakin tinggi mutu personal, pengetahuan umum dan keahlian khusus auditor maka akan semakin tinggi skeptisme profesional auditor. Independensi memiliki pengaruh positif terhadap skeptisme profesional auditor, hal ini berarti semakin tinggi independensi auditor semakin meningkat pula skeptisme profesional auditor. Pengalaman auditor memiliki pengaruh positif terhadap skeptisme profesional auditor, hal ini berarti semakin lamanya bekerja sebagai auditor dan banyaknya jumlah audit yang dilakukan maka akan meningkatkan skeptisme profesional auditor. *Interpersonal trust* memiliki pengaruh negative terhadap skeptisme profesional auditor, hal ini berarti semakin rendah *interpersonal trust* auditor akan semakin meningkatkan skeptisme profesional auditor.

Kata Kunci : Kompetensi, Independensi, Pengalaman Audit, dan *Interpersonal Trust*, Skeptisme Profesional Auditor.

ABSTRACT

This research is studies about the influence of competency, independency, audit experience, and interpersonal trust to the auditor professionalskepticism. The scope of this research is all the public accountants as senior auditors and partner who have worked at Public Accountant Firm (KAP) which is spread in Surabaya. The main purpose of this research is to find out and to analyze the influence of competency, independency, audit experience, and interpersonal trust to the auditor professionalskepticism.

Based on the characteristicof the problem, this research is a causative research. This research has been done by using hypothesis and research planning in the form survey. The sample collection has been done by using purposive sampling method in which the sample collection method has been done based on a certain criteria, the samples are8 Public Accountant Firms (KAP) which are located in Surabaya and the sample data uses questionnaireswhich are issued in public accountant firms. This research has been done by using multiple linear regressions.

The result of this research shows that competency has positive influence to the auditor professionalskepticism; it means that when the personal quality, the knowledge and Specialexpertiseauditor is high, the auditor professionalskepticism is high as well. Independency has positive influence to the auditor professionalskepticism, it means that when the auditor independency is high it also enhancethe auditor professionalskepticism. The auditor experience has positive influence to the auditor professionalskepticism, it means that the work experience of an auditor and the amount of audit which has been done by the auditor has been running for long time, it will increase the auditor professionalskepticism. Interpersonal trust has negative influence to the auditor professionalskepticism; it means that when the interpersonal trust of an auditor low, it will increase the auditor professionalskepticism.

Keywords:*Competency, Independency, Audit Environment, and Interpersonal Trust, Auditor ProfessionalSkepticism.*