

Indah Tri Widya Astutik, 200221100229. Analisis Pengaruh Kemampuan, Pengetahuan, Pengalaman, dan Pelatihan Terhadap Profesionalisme Seorang Auditor. Dibawah bimbingan bapak Dr. Fitri Ahmad Kurniawan, S.E., M.Ak.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kemampuan, pengetahuan, pengalaman, dan pelatihan terhadap profesionalisme auditor. Metode yang digunakan adalah kuantitatif. Penentuan sampel dilakukan secara purposive sampling dengan total 34 responden, terdiri dari auditor yang bekerja di Kantor Akuntan Publik (KAP) di Kota Surabaya (27 auditor) dan Jakarta Selatan (7 auditor). Pengumpulan data dilakukan melalui kuesioner, yang selanjutnya dianalisis menggunakan uji validitas, reliabilitas, serta uji regresi linier berganda. Hasil uji validitas menunjukkan bahwa seluruh item pernyataan pada variabel X (kemampuan, pengetahuan, pengalaman, dan pelatihan) serta variabel Y (profesionalisme) dinyatakan valid. Uji reliabilitas juga menunjukkan hasil yang kuat, dengan nilai Cronbach's Alpha masing-masing: kemampuan (0,843), pengetahuan (0,871), pengalaman (0,801), pelatihan (0,889), dan profesionalisme (0,859), yang semuanya berada di atas batas minimum 0,7. Uji parsial (t) menunjukkan bahwa hanya variabel kemampuan yang berpengaruh signifikan terhadap profesionalisme auditor, dengan nilai t_{hitung} sebesar $4,024 > t_{tabel}$ 2,045. Lalu, uji simultan (uji F) menunjukkan bahwa kemampuan, pengetahuan, pengalaman, dan pelatihan secara bersama-sama berpengaruh signifikan terhadap profesionalisme auditor, dengan nilai F_{hitung} sebesar $8,618 > F_{tabel}$ 2,66. Dengan demikian, hipotesis H1 dan H5 diterima, sedangkan hipotesis lainnya ditolak.

Kata Kunci: kemampuan, pengetahuan, pengalaman, pelatihan, profesionalisme auditor, KAP.

Indah Tri Widya Astutik, 200221100229. An Analysis of the Influence of Ability, Knowledge, Experience, and Training on Auditor Professionalism. Supervised by Dr. Fitri Ahmad Kurniawan, S.E., M.Ak.

ABSTRACT

This study aimed to analyze the effect of ability, knowledge, experience, and training on auditor professionalism. The research method used was quantitative. The sample was determined using purposive sampling, with a total of 34 respondents consisting of auditors working at Public Accounting Firms (KAP) in Surabaya (27 auditors) and South Jakarta (7 auditors). Data were collected through questionnaires and analyzed using validity and reliability tests, as well as multiple linear regression analysis. The validity test results showed that all statement items for the independent variables (ability, knowledge, experience, and training) and the dependent variable (professionalism) were valid. The reliability test also showed strong results, with Cronbach's Alpha values as follows: ability (0.843), knowledge (0.871), experience (0.801), training (0.889), and professionalism (0.859), all of which exceeded the minimum threshold of 0.7. Partial test (t-test) results showed that only the ability variable had a significant effect on auditor professionalism, with a t-count of $4.024 > t\text{-table } 2.045$. Meanwhile, the simultaneous test (F-test) showed that ability, knowledge, experience, and training collectively had a significant effect on professionalism, with an F-count of $8.618 > F\text{-table } 2.66$. Thus, hypotheses H1 and H5 were accepted, while the others were rejected.

Keywords: *ability, knowledge, experience, training, auditor professionalism, public accounting firm.*