

ABSTRAK

Dwi Marta Yuliana. NIM 09.02.2.1.1.00030. Analisis Faktor-Faktor Yang Mempengaruhi Ketepatan Pemberian Opini Auditor Melalui Skeptisisme Profesional Auditor. Di bawah bimbingan Dr. Bambang Haryadi, S.E., M.Si., Ak. dan Rindah Febriana Suryawati, S.E., M.Acc., Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi, etika, tekanan dan situasi audit terhadap ketepatan pemberian opini auditor secara langsung maupun tidak langsung dengan menggunakan skeptisisme profesional auditor sebagai variabel intervening. Penelitian ini dilakukan pada BPK RI Perwakilan Jawa Timur. Sampel dalam penelitian ini diambil dengan menggunakan metode pengumpulan data yang disebut random sampling. Jumlah sampel yang digunakan yaitu sebanyak 42 responden. Data yang diperoleh dianalisis dengan menggunakan teknik analisis *Partial Least Square* (PLS) melalui software SmartPLS versi 1.10.

Hasil penelitian menunjukkan bahwa kompetensi tidak memiliki hubungan signifikan terhadap skeptisisme profesional auditor. Kedua, etika tidak memiliki hubungan signifikan terhadap skeptisisme profesional auditor. Ketiga, tekanan memiliki hubungan yang negatif dan signifikan terhadap skeptisisme profesional auditor. Keempat, situasi audit memiliki hubungan yang positif dan signifikan terhadap skeptisisme profesional auditor. Kelima, kompetensi memiliki hubungan yang negatif dan signifikan terhadap ketepatan pemberian opini auditor. Keenam, etika tidak memiliki hubungan signifikan terhadap ketepatan pemberian opini auditor. Ketujuh, tekanan tidak memiliki hubungan signifikan terhadap ketepatan pemberian opini auditor. Kedelapan, situasi audit memiliki hubungan yang negatif dan signifikan terhadap ketepatan pemberian opini auditor. Dan kesembilan, skeptisisme profesional auditor memiliki hubungan yang positif dan signifikan terhadap ketepatan pemberian opini auditor.

Hasil pengujian tidak langsung, variabel skeptisisme profesional auditor mampu memperkuat hubungan kompetensi dan situasi terhadap ketepatan pemberian opini auditor. Sedangkan variabel skeptisisme profesional auditor tidak mampu memperkuat hubungan etika dan tekanan terhadap ketepatan pemberian opini auditor.

Kata Kunci: Kompetensi, Etika, Tekanan, Situasi Audit, Skeptisisme Profesional Auditor, Ketepatan Pemberian Opini, *Partial Least Square* (PLS).

ABSTRACT

Dwi Marta Yuliana. NIM 09.02.2.1.1.00030. Analysis of the factors affecting the accuracy of auditor's opinion . Under the guidance Dr. Bambang Haryadi, S.E., M.Si., Ak. and Rindah Febriana Suryawati, S.E., M.Acc., Ak.

The purpose of this study is to find out the effect of competence, ethics, pressure, and audit situation to the accuracy of auditor's opinion, directly or indirectly, by using auditor professional skepticism as an intervening variable. The research was conducted in BPK RI Perwakilan Jawa Timur. The samples were obtained randomly as many as 42 respondents. The data were analyzed by using Partial Least Square (PLS) techniques with SmartPLS 1.10 versions.

The results showed that competence did not have a significant relation to the auditor's professional skepticism. Secondly, ethics did not have a significant relationship to the auditor's professional skepticism. Third, the pressure had a negative and significant relationship to the auditor's professional skepticism. Fourth, audit situation has a positive and significant relationship to the auditor's professional skepticism. Fifth, competence had a negative and significant relationship to the accuracy of auditor's opinion. Sixth, ethics did not have a significant relationship to the accuracy of auditor's opinion. Seventh, the pressure did not have a significant relationship to the accuracy of auditor's opinion. Eighth, audit situation had a negative and significant relationship to the accuracy of auditor's opinion. Ninth, the auditor's professional skepticism had a positive and significant relationship to the accuracy of auditor's opinion.

From the indirect test, the result showed that the variable of auditor's professional skepticism was able to strengthen the competence relation and situation of the accuracy of auditor's opinion. In the other hand, the variable of auditor's professional skepticism was not able to strengthen the relationship of ethics and pressure to the accuracy of auditor's opinion.

Keywords: Competence, Ethics, Pressure, Audit Situation, Auditor Professional Skepticism, Accuracy on Giving Opinion, Partial Least Square (PLS).