

ABSTRACT

Intan Prameswary Defi. NIM 10.02.2.1.1.00007. *Influence of auditor's professional scepticism, time pressure, experience also audit expertise with the accuracy of audit opinion (Survey on Public Accounting Firm in East Java)*. Under the Guidance Dr. Siti Musyarofah S.E., M.Si., Ak.,CA and Rindah Febriana Suryawati S.E., M.Acc.

The purpose of this research is examine and analyze the effect of the auditor's professional skepticism, time pressure, experience and audit expertise with the accuracy of audit opinion. The population in this study are all of public accounting firm in East Java. The collecting samples technique which used in this research is simple random sampling. The samples used the auditors in public accounting firm in East Java amounted to 61 respondents.

The results of this research indicate that simultaneous variables of auditor's professional skepticism, time pressure, experience and expertise jointly significant effect with the accuracy of audit opinion. Partially showed that the variables of experience and expertise variables significantly influence with the accuracy of audit opinion. However, the auditor's professional skepticism and time pressure did not significantly influence with the accuracy of audit opinion.

Keywords : auditor's professional scepticism, time pressure, experience, audit expertise, audit opinion.

ABSTRAK

Intan Prameswary Defi. NIM 10.02.2.1.1.00007. Pengaruh Skeptisme Profesional Auditor, *Time Pressure*, Pengalaman serta Keahlian terhadap Ketepatan Pemberian Opini Audit (Survey pada Kantor Akuntan Publik di Jawa Timur). Di bawah bimbingan Dr. Siti Musyarofah S.E., M.Si., Ak.,CA dan Rindah Febriana Suryawati S.E., M.Acc.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh skeptisme profesional auditor, *time pressure*, pengalaman serta keahlian audit terhadap ketepatan pemberian opini audit. Populasi dalam penelitian ini adalah seluruh Kantor Akuntan Publik di Jawa Timur. Teknik pengambilan sampel yang digunakan adalah *simple random sampling*. Sampel yang digunakan adalah para auditor yang bekerja di Kantor Akuntan Publik ada di Jawa Timur berjumlah 61 responden.

Hasil penelitian ini menunjukkan bahwa secara simultan variabel skeptisme profesional auditor, *time pressure*, pengalaman serta keahlian secara bersama-sama berpengaruh signifikan terhadap ketepatan pemberian opini audit. Secara parsial menunjukkan bahwa variabel pengalaman dan keahlian berpengaruh signifikan terhadap ketepatan pemberian opini audit, namun variabel skeptisme profesional auditor dan *time pressure* tidak berpengaruh signifikan terhadap ketepatan pemberian opini audit.

Kata kunci: skeptisme profesional auditor, *time pressure*, pengalaman, keahlian, ketepatan pemberian opini audit.