

## INTISARI

Penelitian ini dilakukan untuk menguji pengaruh Skeptisme Profesional, Pengalaman Kerja, Kode Etik, Keahlian Audit dan Independensi terhadap Ketepatan Pemberian Opini Audit. Objek dalam penelitian ini adalah Kantor Akuntan Publik di Provinsi DIY.

Dalam penelitian ini sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 34 auditor yang dijadikan sampel. Teknik pengumpulan data dalam penelitian ini dilakukan dengan cara membagikan kuisioner kepada responden. Pengujian hipotesis menggunakan analisis regresi berganda. Pengolahan data dilakukan dengan menggunakan uji statistik regresi berganda dengan SPSS versi 21.0.

Hasil analisis menunjukkan bahwa tidak semua variabel memiliki pengaruh terhadap ketepatan pemberian opini audit. Variabel pengalaman kerja, kode etik, independensi tidak memiliki pengaruh positif terhadap ketepatan pemberian opini audit. Sedangkan variabel skeptisme profesional dan keahlian audit berpengaruh positif terhadap ketepatan pemberian opini audit.

Kata Kunci :Skeptisme Profesional, Pengalaman Kerja, Kode Etik, Keahlian Audit dan Independensi, Ketepatan Pemberian Opini Audit.

## **ABSTRACT**

*This study was conducted to examine the effect of Professional Scepticism, Work Experience, Code Of Ethics, Audit Expertise And Independence On The Accuracy Of Audit Opinion. The object of this research is Public Accounting Firm In Daerah Istimewa Yogyakarta Province.*

*In this study the sample was selected using the purposive sampling method and obtained 34 auditors who were sampled. Data collection techniques in this study were conducted by distributing questionnaires to respondents. Hypothesis testing uses multiple regression analysis. Data processing is done by using multiple regression statistical tests with SPSS version 21.0.*

*The results of the analysis show that not all variables have an influence on the accuracy of audit opinion. The variables of work experience, code of ethics, and independence do not have a positive influence on the accuracy of audit opinion. While the variables of professional scepticism and audit expertise have a positive effect on the accuracy of audit opinion.*

*Keywords: Professional Scepticism, Work Experience, Code Of Ethics, Audit Expertise And Independence, Accuracy Of Audit Opinion.*