

**EFFECT OF GENDER, EXPERIENCE FINDINGS  
MECHANICAL ERROR AND CONCEPTUAL ERROR  
REVIEWS IN THE WORK PAPER**

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***ABSTRACT***

This study aims to determine whether gender and experience influence the findings of mechanical error and conceptual error in the review of working papers on Public Accounting Firm (KAP) in South Jakarta to become an input for the auditor in the Office of the Public Accountant (KAP) in order to maintain and enhance quality of the audit. Analysis of data obtained using primers based on the answers respondents through questionnaires that are distributed in South Jakarta.

The study began by testing the validity and reliability of the questionnaire used in the questionnaires. To test the validity of using the Pearson correlation approach while using the method of reliability testing cronbach alpha ( $\alpha$ ). The next analysis was to test this assumption includes the descriptive test for normality of distribution and homogeneity of variance test. Test for normality distribution of data in this study using the Statistical Packages for Social Science (SPSS) One-Sample Kolmogorov-Smirnov Test.

Hypothesis testing requirements of the research carried out by means of statistical analysis testing the hypothesis that the Independent Sample T-test using SPSS 16 (Statistical Packages for Social Science). The results of the study indicate that there is no gender difference, the experience of finding mechanical error and conceptual error in the review of working papers on Public Accountants in South Jakarta.

**Keywords:** Gender, experience, mechanical error, conceptual error.