THE EFFECT OF OPINION SHOPPING, INDEPENDENCY AND DUE PROFESSIONAL CARE TO THE REPUTATION OF PUBLIC ACCOUNTING FIRM

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ABSTRACT

The violation of professional ethics still happen at this time, this matter will affect the reputation of public accounting firm. This research was aimed to examine the effect of opinion shopping, independency and due professional care to the reputation of public accounting firm.

The population in this research was auditors who works in public accounting firm in DKI Jakarta. The sampling method was used is snowball sampling which was conducted by determine of samples counted with Cochrans Formula, so that 113 auditors could be processed. The data sources was used is primary data in the form of a questionnaire. The research data was analyzed with logistic regression analysis.

Based on logistic regression analysis, the results indicated that opinion shopping, independency, due professional care affect the reputation of public accounting firm. Besides that, the opinion shopping has no effect to the reputation of public accounting firm.

Keywords : opinion shopping, independency, due professional care, the reputation of public accounting firm

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PENGARUH *OPINION SHOPPING,* INDEPENDENSI DAN *DUE PROFESSIONAL CARE* TERHADAP REPUTASI KANTOR AKUNTAN PUBLIK

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ABSTRAK

Pelanggaran etika profesi masih banyak terjadi, hal ini akan mempengaruhi reputasi kantor akuntan publik. Penelitian ini bertujuan untuk menguji pengaruh *opinion shopping*, independensi dan *due professional care* terhadap reputasi kantor akuntan publik.

Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik di wilayah DKI Jakarta. Metode penentuan sampel yang digunakan adalah *snowball sampling* yang dilakukan dengan penentuan jumlah sampel yang dihitung menggunakan rumus Cochrans, sehingga diperoleh 113 auditor yang dapat diproses. Sumber data yang digunakan adalah data primer dalam bentuk kuesioner. Data penelitian dianalisa menggunakan analisis regresi logistik.

Berdasarkan analisis regresi logistik, hasil dari penelitian menunjukkan bahwa *opinion shopping,* independensi dan *due professional care* mempengaruhi reputasi kantor akuntan publik. Selain itu, *opinion shopping* tidak memiliki pengaruh terhadap reputasi kantor akuntan publik.

Kata kunci : *opinion shopping,* independensi, *due professional care*, reputasi kantor akuntan publik.