

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *due audit care*, skeptisme profesional, kecerdasan intelektual dan pengalaman audit terhadap ketepatan pemberian opini audit.

Penelitian ini dilakukan pada 6 Kantor Akuntan Publik (KAP) wilayah Jakarta Barat, dimana auditornya sebagai sampel dalam penelitian ini. Pengambilan sampel dilakukan dengan *convenience sampling*, dengan sampel 48 responden. Jenis data yang digunakan dalam penelitian adalah kuesioner. Teknik analisis data menggunakan analisis regresi linear berganda dengan bantuan program SPSS versi 22.0.

Hasil penelitian ini menunjukkan bahwa *due audit care* dan kecerdasan intelektual tidak berpengaruh signifikan terhadap ketepatan pemberian opini audit, sedangkan skeptisme profesional dan pengalaman audit memiliki pengaruh yang signifikan terhadap ketepatan pemberian opini audit.

Kata kunci: Due Audit Care, Skeptisme Profesional, Kecerdasan Intelektual, Pengalaman Auditor, Ketepatan Pemberian Opini Audit.



ABSTRACT

This study aims to determine the effect of due audit care, professional skepticism, intellectual intelligence and audit experience on the accuracy of giving an audit opinion.

This research was conducted at 6 West Jakarta Public Accounting Firms (KAP), where the auditors were sampled in this study. Sampling was done by convenience sampling, with a sample of 48 respondents. The type of data used in the study is a questionnaire. The data analysis technique uses multiple linear regression analysis with the help of SPSS version 22.0.

The results of this study indicate that audit audit care and intellectual intelligence do not have a significant effect on the accuracy of giving an audit opinion, while professional skepticism and audit experience have a significant influence on the accuracy of giving an audit opinion.

Keywords: *Due Audit Care, Professional Skeptism, Intellectual Intelligence, Auditor Experience, Accuracy in Providing Audit Opinions.*

