

## **ABSTRACT**

*This research is aimed to know the effect of ethic in profession, intellectuality, emotionality, and spiritual intelligence to the accuracy of granting the auditor's opinion.*

*This research is conducted to public accountants in area of West Jakarta in which the auditors is the sample in this research. The method of determining the sample is by using convenience sampling method, with 85 respondents. The data used in this research is primer data. The data obtained were analyzed by using PLS (Partial Least Square) analysis techniques through SmartPLS 3.0 software.*

*The findings of this research shows that (1) ethic in profession gives significant impact to the accuracy of granting the auditor's opinion, (2) intellectuality gives significant impact to the accuracy of granting the auditor's opinion, (3) emotional intelligence gives significant impact to the accuracy of granting the auditor's opinion, (4) spiritual intelligence gives impact to the accuracy of granting the auditor's opinion, (5) ethic in profession, intellectuality, emotional intelligence, and spiritual intelligence simultaneously give significant impact to the accuracy of granting the auditor's opinion.*

*Keywords: Ethic in Profession, Intellectuality, Emotional Inteligence, Spiritual Inteligence, The accuracy of granting the auditor's opinion.*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh etika profesi, kecerdasan intelektual, kecerdasan emosional, dan kecerdasan spiritual terhadap ketepatan pemberian opini auditor.

Penelitian ini dilakukan pada KAP wilayah Jakarta Barat, dimana auditornya sebagai sampel dalam penelitian ini. Metode penentuan sampel yang digunakan dalam penelitian adalah convenience sampling, dengan sampel 85 responden. Jenis data yang digunakan dalam penelitian adalah data primer. Data yang diperoleh dianalisis dengan menggunakan teknik analisis PLS (Partial Least Square) melalui software SmartPLS 3.0.

Hasil penelitian menunjukkan bahwa (1) etika profesi berpengaruh signifikan terhadap ketepatan pemberian opini auditor, (2) kecerdasan intelektual berpengaruh signifikan terhadap ketepatan pemberian opini auditor, (3) kecerdasan emosional berpengaruh signifikan terhadap ketepatan pemberian opini auditor, (4) kecerdasan spiritual berpengaruh signifikan terhadap ketepatan pemberian opini auditor, (5) etika profesi, kecerdasan intelektual, kecerdasan emosional, dan kecerdasan spiritual secara simultan berpengaruh signifikan terhadap ketepatan pemberian opini auditor.

Kata kunci : Etika Profesi, Kecerdasan Emosional, Kecerdasan Intelektual, Kecerdasan Spiritual, Ketepatan Pemberian Opini Auditor.

