

## *ABSTRACT*

This research aims to determine the effect of competence, independence and auditor professionalism scepticism to audit quality then on the accuracy or precision of audit opinion.

The population in this research was external auditors who lived in public accountant registered on West Java, DIY & Central Jaya and Bali. The sampling technique used total purposive methode, by determining the total sample of 273 respondents. Methods of data analysis using *Structural Equation Modelling* (SEM), with validity and reliability testing, goodness-of fit tests and hypotheses testing.

The results of this research indicate that 57,7% can describe variable competence, independence, auditor professionalism scepticism to the audit quality and 76,7% can describe these factors of audit quality and impact of accuracy or precision of audit opinion. In hypothesis testing with simultaneous and partial can to get empirical evidence about have positive significant effect on auditor opinion through audit quality. In addition, hypotheses testing simultaneously and partially proven competence, independence and auditor professionalism scepticism on audit quality and its impact on the accuracy of precision of audit opinion. It can be understood that the auditor with the working period of time must still apply Generally Accepted Accounting Standards (GAAS) although it has a high confidence of the client (auditee) because of the attitude of an auditor can affect the quality of audits produced and the evaluation of audit evidence is done consistently reduce fraudulent practices contained in the financial statements of the auditee so as to produce a precise audit opinion

**Keyword:** *competence, independence, auditor professionalism scepticism, audit quality, the accuracy or precision of audit opinion.*

## ABSTRAKSI

Penelitian ini bertujuan untuk menganalisi pengaruh kompetensi, independensi dan skeptisme profesional auditor terhadap kualitas audit serta melihat dampaknya terhadap ketepatan pemberian opini auditor.

Populasi dalam penelitian ini adalah para auditor yang bekerja pada Kantor Akuntan Publik yang berada di wilayah Jawa Barat, DIY & Jawa Tengah serta Bali dan berbasis KAP lokal. Teknik sampling menggunakan metode *purposive sampling*, dengan penentuan jumlah sampel sebanyak 273 responden. Metode analisis data menggunakan *Structural Equation Modelling* (SEM), dengan dilakukan pengujian validitas dan reliabilitas, uji kesesuaian model dan pengujian hipotesis.

Hasil penelitian ini menunjukkan 57,7% mampu menjelaskan perubahan variabel kompetensi, independensi, skeptisme profesional auditor terhadap kualitas audit dan 76,7% menjelaskan pengaruh faktor-faktor dari kualitas audit serta dampaknya terhadap ketepatan pemberian opini auditor. Di samping itu, pengujian hipotesis secara simultan dan parsial membuktikan kompetensi, independensi dan skeptisme profesional auditor terhadap kualitas audit serta dampaknya terhadap ketepatan pemberian opini audit. Hal ini dapat dipahami bahwa auditor dengan masa kerja yang lama harus tetap menerapkan Standar Profesional Akuntan Publik (SPAP) walaupun mempunyai kepercayaan tinggi terhadap klien (*auditee*) karena sikap seorang auditor dapat mempengaruhi kualitas audit yang dihasilkan dan evaluasi terhadap bukti audit yang dilakukan secara konsisten dapat mengurangi praktik-praktik kecurangan yang terdapat pada laporan keuangan *auditee* sehingga mampu menghasilkan opini audit yang tepat.

**Keyword:** kompetensi, independensi, skeptisme profesional auditor, kualitas audit, ketepatan pemberian opini auditor.