

***The Influence Of Auditor Experience, Professional Expertise, Audit Training,
And Professional Skepticism On The Auditor Ability
(Studdies In Affiliated Public Accounting Firm In DKI Jakarta)***

By Andrew Christopher M. Sinaga

Abstract

Auditor ability is the skill and mastery an auditor has to carry out his jobs. An auditor is required to have special abilities. In addition to technical skills, collect evidence from various witnesses in a fair, independent manner, and follow audit regulations or standards. This research is a quantitative study which aims to determine the effect of Auditor Experience, Professional Skills, Audit Training, Professional Skepticism on Auditor Ability. The population in this study were auditors who worked at the Public Accounting Firm in DKI Jakarta by using a purposive sampling technique with the criteria of being auditors at affiliated Public Accounting Firm in DKI Jakarta, auditors working as field auditors, and auditors who had attended audit training. Technical analysis of the data used is Multiple Linear Regression Analysis with the SPSS 25 program and a significance level of 5% (0.05). The results obtained were (1) Auditor's experience had a significant effect on the auditor's ability, (2) Professional expertise had a significant effect on the Auditor's ability, (3) Audit training had no effect on the Auditor's ability, and (4) Professional skepticism had no effect on the Auditor's ability.

Keywords: Auditor Experience, Professional Skills, Audit Training, Professional Skepticism, and Auditor Ability

Pengaruh Auditor Experience, Professional Expertise, Audit Training, Dan Professional Skepticism Terhadap Kemampuan Auditor (Studi Pada KAP Berafiliasi Di DKI Jakarta)

By Andrew Christopher M. Sinaga

Abstrak

Kemampuan auditor adalah keterampilan dan penguasaan seorang auditor yang dipunyai untuk melaksanakan pekerjaan-pekerjaannya. Seorang auditor diwajibkan mempunyai kemampuan yang spesial. Selain kemampuan teknis, mengumpulkan bukti-bukti dari berbagai saksi secara adil, independen, dan mengikuti peraturan atau standar audit. Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *Auditor Experience*, *Professional Expertise*, *Audit Training*, Dan *Professional Skepticism* Terhadap Kemampuan Auditor. Populasi pada penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik di DKI Jakarta dengan menggunakan teknik pengambilan sampel sampling purposive dengan kriteria yaitu auditor di KAP Berafiliasi DKI Jakarta, auditor yang bekerja sebagai auditor lapangan, dan auditor yang telah mengikuti pelatihan audit. Teknik analisis data dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan program SPSS dan tingkat signifikansi 5% (0,05). Hasil dari pengujian diperoleh (1) *Auditor Experience* berpengaruh signifikan terhadap kemampuan auditor, (2) *Professional Expertise* berpengaruh signifikan terhadap kemampuan auditor, (3) *Audit Training* tidak berpengaruh terhadap kemampuan auditor, dan (4) *Professional Skepticism* tidak berpengaruh terhadap kemampuan auditor.

Kata Kunci: Pengalaman Auditor, Keahlian Profesional, Pelatihan Audit, Skeptisme Profesional, dan Kemampuan Auditor.