

# ***THE EFFECT OF AUDIT EXPERIENCE, PROFESSIONAL ETHICS, AND EXPERTISE ON SKEPTISM PROFESSIONAL AUDITOR***

***By Muhammad Zulqisthi***

## ***Abstract***

*The Purpose of this study was to examine the Effect of Audit Experience, Professional Ethics, and Expertise on Auditor Professional Skepticism. The population in this study were BPK RI auditors in Central Jakarta. The sample of this study was 60 auditors. Determination of samples with snowball sampling. The type of data used is primary data with media in the form of a questionnaire. The analysis used includes the validity test, reliability test, classic assumption test, hypothesis testing which includes F test, adjusted coefficient (adjusted R<sup>2</sup>), and t test, and multiple linear regression analysis. The results of this study indicate that audit experience has no significant effect on auditor professional skepticism, professional ethics and expertise have a significant effect on auditor professional skepticism.*

***Keywords:*** *Audit Experience, Professional Ethics, Expertise, Skepticism Professional Auditor*

# **PENGARUH PENGALAMAN AUDIT, ETIKA PROFESI, DAN KEAHLIAN TERHADAP SKEPTISME PROFESIONAL AUDITOR**

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## **Abstrak**

Tujuan penelitian ini dilakukan untuk menguji Pengaruh Pengalaman Audit, Etika Profesi, dan Keahlian Terhadap Skeptisme Profesional Auditor. Populasi dalam penelitian ini adalah auditor BPK RI yang berada di Jakarta Pusat. Sampel penelitian ini yaitu 60 auditor. Penentuan sampel dengan *snowball sampling*. Jenis data yang digunakan adalah data primer dengan media berupa kuesioner. Analisis yang digunakan meliputi uji validitas, uji reliabilitas, uji asumsi klasik, pengujian hipotesis yang meliputi uji F, Koefisien Determinasi (*Adjusted R<sup>2</sup>*), dan uji t, dan analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa pengalaman audit tidak berpengaruh signifikan terhadap skeptisme profesional auditor, etika profesi dan keahlian berpengaruh signifikan terhadap skeptisme profesional auditor.

**Kata Kunci:** Pengalaman Audit, Etika Profesi, Keahlian, Skeptisme Profesional Auditor.