ABSTRACT

This study is a study that analyzes the factors that influence the decision to give an audit opinion. The focus of this study analyzed the relationship of professional skepticism, auditors, audit situation, the independence, expertise, and experience with the decision to give an audit opinion by the auditor. The purpose of this study was to analyze and obtain empirical evidence on the relationship of professional skepticism in auditing, audit situation, independence, ethics, expertise, and experience with the decision to give an audit opinion by the auditor.

The population in this study is the auditor who worked on the Firm in Jakarta, while the sample is 60 auditors. Sampling techniques in the study were covenience sampling. The type of data is primary data by the method of data collection questionnaire. Analysis tool used is multiple regression.

The results of this study are: professional skepticism auditors, audit situations, and experience has a significant influence on the decision to give an audit opinion by the auditor. The independence has no significant influence on the decision to give an audit opinion by the auditor, the auditor in this study are mostly junior auditor, the audit related to the implementation of the audit team leader, in addition to any intervention from the client side is also one of the factors that affect independence.Ethics does not have a significant influence on the decision to grant audit opinion, based on the position the majority of respondents were junior auditor, and most of the auditors in this study also simply gain knowledge about the code of ethics course in college. Expertise does not have a significant influence on the decision to grant audit opinion, auditor's expertise is the ability gained from formal education or formal, while the sample in this study the average education is S1 and the auditor based on the position of respondents, mostly junior auditor.

Keywords: Auditor Professional Scepticsm, Situation Audit, Independence, Ethics, Expertise, Experience and Decision granting Audit Opinion Audit by Auditor.