ABSTRACT

This particular reseach is statiscally aimed to examine both direct and indirect effects from the defined number variable, i.e experience, expertise, audit situation, ethics and gender toward the accuracy or precision of audit opinion as a direct effect, and oppositely as well those similar defined varibale examined toward auditor professional scepticism as an indirect effect.

Data was collected then accordingly processed by Partial Least Square (PLS) from the result of developed questionare which were disseminated to the big four accounting firm-KAP (Deloitte, Ernst and Young, KPMG-Klynveld Peat Marwick Goerdeler and PriceWaterhouseCoopers), with 88 out of 200 respondents upon those spreaded KAPs or 44 % respon rate.

After all, the final result for significant direct effect toward accuracy of audit opinion is gender, while for indirect effect of accuracy audit opinion through auditor professional scepticism is audit situation.

Key Words : *Experience, expertise, audit situation, ethics, gender, accuracy or precision of audit opinion,auditor professionalis scepticism*

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