

**PENGARUH ETIKA, INDEPENDENSI, KEAHLIAN,  
PENGALAMAN, *GENDER*, DAN SKEPTISME PROFESIONAL  
AUDITOR TERHADAP KETEPATAN PEMBERIAN OPINI  
AUDIT OLEH AKUNTAN PUBLIK**

**(Survey pada Kantor Akuntan Publik di Yogyakarta)**

**Abstrak**

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh 1) Etika berpengaruh terhadap Ketepatan Pemberian Opini Audit, 2) Independensi berpengaruh terhadap Ketepatan Pemberian Opini Audit, 3) Keahlian berpengaruh terhadap Ketepatan Pemberian Opini Audit, 4) Pengalaman berpengaruh terhadap Ketepatan Pemberian Opini Audit, 5) *Gender* berpengaruh terhadap Ketepatan Pemberian Opini Audit, 6) Skeptisme Profesional Auditor berpengaruh terhadap Ketepatan Pemberian Opini Audit. Penelitian ini dilakukan pada Kantor Akuntan Publik di Yogyakarta. Sampel akhir sebanyak 60 auditor dengan metode penarikan sampel yaitu *Proportionate Stratified Random Sampling* dan tehnik analisis data yang digunakan adalah analisis regresi linier berganda dan pengujian hipotesis uji t untuk melihat pengaruh secara parsial. Data dikumpulkan melalui kuisisioner, yang disebarkan kepada sampel. Hasil penelitian menunjukkan: 1) Etika berpengaruh terhadap Ketepatan Pemberian Opini Audit. 2) Independensi berpengaruh terhadap Ketepatan Pemberian Opini Audit. 3) Keahlian berpengaruh terhadap Ketepatan Pemberian Opini Audit. 4) Pengalaman berpengaruh terhadap Ketepatan Pemberian Opini Audit. 5) *Gender* tidak berpengaruh terhadap Ketepatan Pemberian Opini Audit. 6) Skeptisme Profesional Auditor berpengaruh terhadap Ketepatan Pemberian Opini Audit.

Kata Kunci : Etika, Independensi, Keahlian, Pengalaman, *Gender*, Skeptisme Profesional Auditor, Ketepatan Pemberian Opini Audit.

***INFLUENCE OF ETHICS, INDEPENDENCE, EXPERTISE,  
EXPERIENCE, GENDER AND AUDITOR'S  
PROFESSIONALISM SCEPTICISM TO THE ACCURACY OF  
AUDIT OPINION BY PUBLIC ACCOUNTING***

***(Survey on Public Accounting Firm in Yogyakarta)***

***Abstract***

*This studi aims to obtain empirical evidence about the effect of 1) Ethical to the Accuracy of Audit Opinion, 2) Independence to the Accuracy of Audit Opinion. 3) Audit Skills to the Accuracy of Audit Opinion, 4) Experience to the Accuracy of Audit Opinion, 5) Gender to the Accuracy of Audit Opinion, 6) Auditor's Professionalis Scepticism to the Accuracy of Audit Opinion. This research performed on Public Accounting Firm in Yogyakarta. The final sample of 60 auditors with a sampling method is Proportionate Stratified Random Sampling and data analysis technique used is multiple linier regression analysis and hypothesis testing t test to see the effect partially. Data were collected through questionnaires, distributed to the sample. The result showed: 1) Ethics are significant on Accuracy of Audit Opinion. 2) Independence are significant on Accuracy of Audit Opinion. 3) Expertise are significant on Accuracy of Audit Opinion. 4) Experience are significant on Accuracy of Audit Opinion. 5) Gender are not significant on Accuracy of Audit Opinion. 6) Auditor's Professionalis Scepticism are significant on Accuracy of Audit Opinion.*

*Keywords : Ethics, Independence, Expertise, Experience, Gender, Auditor's Professionalis Scepticism, and Accuracy of Audit Opinion.*