

ABSTRACT

This research has purpose on analyzing “The Influence of Competence, Gender, Experience, and Religiosity’s Level to the Auditor’s Opinion Accuracy Given through the Auditor’s Professional Skepticism As An Intervening Variable”. Auditor who worked on the State Audit Board / BPK-RI center in Jakarta were the subjects of this research. The number of samples on this research were 55 respondents that have been chosen by using insidental sampling method. This research was using Statistical Package for the Social Sciences (SPSS) as research analysis tools. Based on the result, competence and religiosity’s level through the auditor’s professional skepticism has positive significant toward auditor’s opinion accuracy given. Gender through the auditor’s professional skepticism hasn’t significant toward auditor’s opinion accuracy given. While experience through the auditor’s professional skepticism has negative toward auditor’s opinion accuracy given.

Keywords: Competence, Gender, Experience, Religiosity, Auditor’s Opinion Accuracy Given, Auditor’s Professional Skepticism.