

## **INTISARI**

Penelitian ini dilakukan untuk menguji pengaruh Independensi, Keahlian dan Kecerdasan terhadap Pertimbangan Pemberian Opini Auditor. Objek dalam penelitian ini adalah Kantor BPK-RI Perwakilan Provinsi DIY. Dalam penelitian ini sampel dipilih menggunakan metode *purposive sampling* dan diperoleh 45 auditor yang dijadikan sampel. Teknik pengumpulan data dalam penelitian ini dilakukan dengan cara membagikan kuisioner kepada responden. Pengujian hipotesis menggunakan analisis regresi berganda. Pengolahan data dilakukan dengan menggunakan uji statistik regresi berganda dengan SPSS versi 21.0. Hasil analisis menunjukkan bahwa tidak semua variabel memiliki pengaruh terhadap pertimbangan pemberian opini auditor. Variabel independensi, keahlian dan kecerdasan emosional tidak memiliki pengaruh positif terhadap pertimbangan pemberian opini auditor. Sedangkan variabel kecerdasan intelektual dan kecerdasan spiritual berpengaruh positif terhadap pertimbangan pemberian opini auditor.

Kata Kunci : Independensi, Keahlian, Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, Pertimbangan Pemberian Opini Auditor.

## **ABSTRACT**

*This study was conducted to examine the effect of Independence, Expertise and Intelligence on the Consideration of Providing Auditor Opinions. The object of this research is the Office of the BPK-RI Representative of DIY Province. In this study the sample was selected using the purposive sampling method and obtained 45 auditors who were sampled. Data collection techniques in this study were conducted by distributing questionnaires to respondents. Hypothesis testing uses multiple regression analysis. Data processing is done by using multiple regression statistical tests with SPSS version 21.0. The results of the analysis show that not all variables have an influence on the consideration of giving auditor opinion. The variables of independence, expertise and emotional intelligence do not have a positive influence on the consideration of giving auditor opinion. While the variables of intellectual intelligence and spiritual intelligence have a positive effect on the consideration of the auditor's opinion.*

*Keywords: Independence, Expertise, Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, Consideration of Providing Auditor Opinion.*