

**THE COMPARISON OF PROFESSIONAL SKEPTICISM LEVEL BETWEEN
ACCA-ACCREDITED AND NON ACCA-ACCREDITED ACCOUNTING
PROGRAM'S STUDENTS**

(Study in ABC University and XYZ University)

UNDERGRADUATE THESIS

**This Undergraduate Thesis has been Revised and Validated before the
Examination Committee of Accounting Department, Faculty of Economics
and Business, Universitas Muhammadiyah Yogyakarta**



Submitted by:

**GIFA JIHAN NABILAH
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**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA
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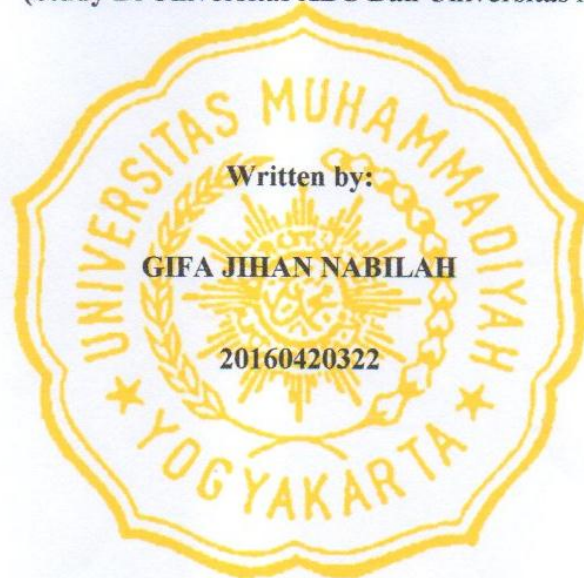
SKRIPSI

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(Study Di Universitas ABC Dan Universitas XYZ)



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DECLARATION PAGE

Herewith, I

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Student Number : 20160420322

I declare that the undergraduate thesis entitled **“THE COMPARISON OF PROFESSIONAL SKEPTICISM LEVELL BETWEEN ACCA-ACCREDITED AND NON ACCA-ACCREDITED ACCOUNTING PROGRAM’S STUDENTS (Study in ABC University and XYZ University)”** is my own original work to fulfil the requirement for the degree of *Sarjana Akuntansi (S.Ak)* in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, expect those indicated in reference list. If there is any violation of scientific ethics was found in this study, I am the only one responsible and willing to accept sanctions.

Yogyakarta, December 13th, 2019



Gifa Jihan Nabilah

MOTTO

Allah akan menolong hamba-Nya, selama hamba itu menolong saudaranya.

(HR. Muslim)

Menyambung hidup, penting. Tapi memaknai hidup jauh lebih penting.

(A. Riawan Amin)

Dirimu yang sebenarnya adalah apa yang kamu lakukan disaat tiada orang yang melihatmu.

(Ali bin Abi Thalib)

Dan Tuhan mu telah memerintahkan supaya kamu jangan menyembah selain Dia dan hendaklah kamu berbuat baik pada ibu bapakmu dengan sebaik-baiknya.

(QS. Al-Isra : 23)

DEDICATION PAGE

I would like to dedicate this undergraduate thesis to...

Allah SWT, the most merciful and most gracious who has given me the blessing and an opportunity to accomplish my undergraduate thesis well

Bapak, Ibu, Nafa, Nabil who always give full support, prayer, encourage and motivate so far, thank you for doing all the best for me in my life

Mrs. Caesar Marga Putri, thank you for the kindness, guidance, and advice that has been given to me in completing my undergraduate thesis

IPACC family batch 2016, thank you for continuing to fight together until the end to complete our study

ABSTRACT

This study aims to find out empirical evidence showing that is possible to effectively develop professional skepticism in students through a university accounting program. This study compared the mean change of professional skepticism level measured with Hurt Professional Skepticism Scale (HPSS) over students enrolled in ABC University representing as ACCA accredited accounting program, XYZ University representing as Non ACCA-accredited accounting program, and management program from XYZ University as control group. The data analysis used the descriptive statistics test, one-way anova test and hypothesis test. The calculation using SPSS v.16.

The result showed that; 1) the level of professional skepticism of students enrolled in the ACCA-accredited accounting program is positive and significantly higher compared to Non-ACCA accredited accounting program, 2) the level of professional skepticism of students enrolled in the non ACCA-accredited accounting program is positive and significantly higher compared to management program as control grup, 3) the level of professional skepticism of students enrolled in the ACCA-accredited accounting program are the highest among other students.

Keywords: professional skepticism; HPSS; auditing; audit education; university education; accounting education.

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti yang menunjukkan bahwa adanya kemungkinan untuk secara efektif mengembangkan skeptisisme profesional pada siswa melalui program akuntansi di universitas. Penelitian ini membandingkan perubahan rata-rata tingkat skeptisisme profesional yang diukur dengan *Hurt Professional Skepticism Scale* (HPSS) terhadap siswa yang terdaftar di ABC University yang mewakili program akuntansi terakreditasi ACCA, XYZ University mewakili sebagai program akuntansi tidak terakreditasi-ACCA, dan program manajemen dari XYZ University sebagai kontrol grup. Analisis data menggunakan uji statistik deskriptif, uji anova satu arah dan uji hipotesis. Perhitungan menggunakan SPSS v.16.

Hasil dalam penelitian ini menunjukkan bahwa: 1) tingkat skeptisisme profesional siswa yang terdaftar dalam program akuntansi terakreditasi ACCA adalah positif dan secara signifikan lebih tinggi dibandingkan dengan program akuntansi tidak terakreditasi ACCA, 2) tingkat skeptisisme profesional siswa yang terdaftar dalam program akuntansi tidak terakreditasi ACCA adalah positif dan secara signifikan lebih tinggi dibandingkan dengan program manajemen sebagai kontrol grup, 3) tingkat skeptisisme profesional siswa yang terdaftar dalam program akuntansi terakreditasi ACCA adalah yang tertinggi di antara siswa lainnya.

Kata kunci: skeptisisme profesional; HPSS; audit; pendidikan audit; pendidikan universitas; pendidikan akuntansi.

PREFACE

Assalamu'alaikum Wr. Wb.

All praise and gratitude to Allah SWT who has given the ease, grace, and mercy so that the writer can finish this undergraduate thesis. Shalawat and greetings are always poured into the great prophet Muhammad SAW.

This undergraduate thesis entitled " THE COMPARISON OF PROFESSIONAL SKEPTICISM LEVELL BETWEEN ACCA-ACCREDITED AND NON ACCA-ACCREDITED ACCOUNTING PROGRAM'S STUDENTS (Study in ABC University and XYZ University) " is written to fulfil one of the requirements for the attainment of the Bachelor Degree of Accounting in International Program of Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Yogyakarta. The writer takes this topic in hopes that it can provide awareness and encouragement to the public, so that they pay more attention to the accreditation standards of each existing university and increase knowledge about the importance of forming an auditor's skepticism.

The completion of this thesis is inseparable from the guidance, help, support, and prayers from various parties. Therefore, the writer would like to thank as much as possible to:

1. Dr. Rizal Yaya, S.E., M.Sc., Ak., C.A. as Dean of the Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta.
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3. Mrs. Caesar Marga Putri, S.E., M.Sc. as a supervisor who has patiently provided guidance, advice and full support the author to complete this undergraduate thesis.
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6. All parties who have provided support, assistance, help, and encouragement in the process of preparing this undergraduate thesis that cannot be mentioned one by one.

Hopefully all forms of assistance that have been given to writers will get blessings from Allah SWT. The writer realizes that this thesis is far from perfection. Therefore, the writer expects constructive criticism and suggestions for further research development related to this topic. In conclusion, hopefully this undergraduate thesis can be useful for the readers.

Yogyakarta, December 13th, 2019

Gifa Jihan Nabilah

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