

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.