



## **MORAL DAN SKEPTISME PROFESIONAL AUDITOR**

### **Intisari**

Hingga saat ini, praktik audit masih menjadi pusat perhatian dalam pengimplementasian nilai-nilai audit. Indikasi bias praktik audit, masih terlihat dengan adanya penurunan skeptisme profesional auditor, ketidaklinieran perkembangan skeptisme profesional dan ketidaklinieran hasil audit dengan kenyataan keadaan entitas teraudit. Faktor individu auditor menjadi salah satu faktor penting yang mempengaruhi bias audit. Penelitian ini menguji pengaruh keadaan moral auditor terhadap skeptisme profesional auditor. Konteks yang digunakan adalah konteks pengambilan keputusan etis.

Penelitian dilakukan dengan melakukan survei pada para auditor di Indonesia. Sebanyak 121 auditor terlibat dalam penelitian ini. Data penelitian diolah dengan menggunakan *Structural Equation Modeling* (SEM) dengan program AMOS 2.1. Hasil penelitian menunjukkan bahwa terdapat pengaruh keadaan moral auditor yang diukur dengan kesadaran etis, gaya kognitif terhadap keteguhan moral auditor dan keteguhan moral terhadap skeptisme profesional auditor. Namun keadaan moral ini tidak sepenuhnya berpengaruh terhadap skeptisme profesional auditor karena kesadaran tentang kecurangan yang merupakan kesadaran spesifik dalam lingkup pekerjaan auditor tidak berpengaruh terhadap keteguhan moral auditor. Ada ketidaksesuaian keadaan moral auditor dengan skeptisme profesionalnya. Implikasi teoretis, praktik dan kebijakan didiskusikan dalam penelitian ini.

**Kata kunci:** Pengambilan Keputusan Etis, Keadaan Moral Auditor, Skeptisme Profesional Auditor.



## **AUDITOR'S MORAL AND PROFESSIONAL SKEPTICISM**

### **Abstract**

Nowadays, the auditory practical still become the focus in the implementation of the auditory values. The bias indication of the auditory practical, still can be seen by the decrease of the auditor's professional skepticism, the nonlinear development of the professional skepticism and the nonlinear of the auditory results with the reality of the audited entities condition. The individual factor of auditor have become one of the important that influence the bias auditory. This research tests the influence of the auditor's moral condition towards auditor's professional skepticism. The context of research is the ethical decision making of auditor.

The research is done by doing a survey to the auditors in Indonesia. There are 121 auditors that get in this research. The research data is processed by using the *Structural Equation Modeling* (SEM) with AMOS 2.1 program. The result of the research shows that there are some influences of the auditor's moral condition that measured by the ethical awareness and the cognitive style towards moral courage, and the moral courage towards the auditor's professional skepticism. But this moral condition is not completely influential towards auditor's professional skepticism because the awareness about the fraud that become the specific awareness in the scope of auditor's job is not influential towards the moral courage of the auditor. There is an inappropriate auditor's moral condition with their professional skepticism. The theoretical implication, practical implication and policy have been discussed in this research.

Key words: Ethical decision making, auditor's moral condition, and auditor's professional skepticism.