

Intisari

Penelitian ini bertujuan menguji pengaruh latar belakang pendidikan formal, tekanan waktu, dan sanksi terhadap skeptisisme profesional dan perilaku skeptis auditor. Terdapat tiga isu utama dalam penelitian ini, yaitu: 1) Peluang calon auditor dari berbagai jurusan pendidikan formal, 2) Defisiensi dan kegagalan audit karena ketidaktepatan penerapan skeptisisme profesional, dan 3) Peran skeptisisme profesional dalam meningkatkan kualitas audit melalui perilaku skeptis. Untuk menjawab hipotesis penelitian digunakan rancangan faktorial antarsubjek. Partisipan eksperimen dengan berbagai latar belakang pendidikan formal berjumlah 172 orang, yang terdiri dari: auditor pemerintah, auditor internal, dan mahasiswa. Hasil penelitian menunjukkan bahwa latar belakang pendidikan auditor berpengaruh signifikan terhadap skeptisisme profesional *state* auditor. Tekanan waktu berlebihan berpengaruh negatif terhadap skeptisisme profesional *state*. Penerapan sanksi melalui mekanisme revidi cukup efektif dalam memitigasi penurunan skeptisisme profesional *state* auditor karena adanya tekanan waktu. Secara umum hasil penelitian menunjukkan skala skeptisisme profesional *state* auditor konsisten memprediksi perilaku skeptis.

Kata kunci: latar belakang pendidikan auditor, tekanan waktu, sanksi, skeptisisme profesional, dan perilaku skeptis.

Abstract

This study examines the importance of auditor's undergraduate educational backgrounds, time pressures, and sanction in determining audit quality. There were three main issues of this study. The first issue related to the influence of auditor's educational background on professional scepticism, the second issue on audit deficiencies and audit failures, and the last issues on the role of auditor's professional state skepticism in enhance auditors' skeptical behavior. This study used between subject factorial designs to test the hypothesis. 172 participants with a variety of undergraduate educational backgrounds participated in this experiment. The participants consist of government auditors, internal auditors, and students. Several important findings are documented. First, the result showed that the auditors' undergraduate background significantly influences the auditor's professional state skepticism. Second, we found that excessive time pressure negatively affects auditor's professional state skepticism, and sanctions imposed through the review mechanism is quite effective in mitigating the decline of auditor's state professional skepticism due to time pressure. In general, the results showed the auditor's professional state skepticism positively affects auditor's skeptical behavior.

Keywords: *Auditor's educational background, time pressure, sanctions, professional skepticism, and skeptical behavior.*