



The Effect of Experience to The Accuracy of Giving Opinion with Audit Expertise, Professional Skepticism, Audit Judgment as Mediators

Asa Septa Nugraha*¹ and Dhini Suryandari²

^{1,2}Accounting Department, Faculty of Economics, Semarang State University

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ABSTRACT

This study aims to examine the role of audit expertise, professional scepticism and audit judgment in mediating the influence of experience on the accuracy of opinion by public accountants. The population in this study is the auditor at the Public Accounting Firm in the Semarang city as many as 17 firm with a population of 255 auditors. The sampling technique uses convenience sampling. The number of samples that can be processed by 55 respondents. Methods of data analysis uses descriptive analysis, multiple linear analysis and simple, and test sobel. Research study show that experience, audit expertise, and audit judgment have a direct effect on the accuracy of opinion and professional scepticism has no effect on the accuracy of opinion, experience influencing audit expertise, professional scepticism and audit judgment. Audit expertise and audit judgment capable of mediating the influence of experience on the accuracy of opinion and professional scepticism are unable to mediate the influence of experience on the accuracy of opinion. The conclusion of this research is that experience, audit expertise, and audit judgment will result in more accurate audit opinion and audit expertise and audit judgment can strengthen the influence of experience on accuracy of audit opinion

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INTRODUCTION

Auditors have an important role in the business world. Auditor's service is required to establish an opinion or income on the suitability between statement about economic activity with predetermined criteria and submit it to interested parties. Opinion given by an auditor is an important and risky for a company, because in addition to assessing the fairness of financial statements, an auditor is also required to provide an explanation about company's survival or going concern opinion. The issuance of going concern opinion that is not expected by the company, can impact on stock price decline, difficulties in increasing loan capital, investor, creditors, customers and employees distrust against company's management (Solikhah & Kiswanto, 2010).

Opinion on financial statements will be generally issued by an experienced auditor. Tuanakotta, (2011) stated that the auditor will try to avoid the mistake of giving opinion which should be given. The auditor will collect relevant audit evidence and analyze it before providing confidence in the financial statements. The importance of opinion issued by an auditor, then an au-

ditor must have the ability to collect and analyze audit evidence properly and appropriately, so he can issue an appropriate opinion (Wahyudi, et al. 2014).

Opinion issued by an auditor is sometimes unsuitable to describe the actual corporate condition, the auditor is unable to detect errors in the client's financial statements and cause the auditor's opinion does not fully support the actual corporate condition. Case that ever happened is opinion issued by KPMG related to bookkeeping of Olympus Corp. company does not declare disputes or unqualified, whereas Olympus Corp. indicated committed a fraudulent act with a suspicious transaction of US \$ 1.3 Billion.

Another case is the difference of opinion on the financial statements of PT Katarina Utama which allegedly misuses IPO funds amounting to Rp 28.971 billion from the total obtained amounting to Rp 33.60 billion. The results of auditor's opinion issued by KAP Budiman, Wawan, Pamudji, and colleagues stated unqualified opinion when there is allegation of financial statement manipulation and different opinion result shown KAP Ahyadi Wadisono who gave disclaimer opinion on the same financial statements namely financial statements in 2010 and 2011. KAP Budiman, Wawan, Pamudji and colleagues are considered negligent in carrying out their duties and functions so that the opinions issued become inappropriate in accordance with the ac-

* E-mail: asasepta15@gmail.com

Address: L2 Building 2nd floor, Campus Sekaran, Gunungpati,
Semarang, Indonesia, 50229

tual situation (Finance.detik.com, 2009)

In the previous study that examined the relationship of factors that influence the accuracy of giving opinion, there are different results / conclusions. One of the factors that can influence the accuracy of giving opinion is experience. The result of research conducted by Sukendra, et al. (2015) concludes that experience influences the accuracy of opinion giving, this result is in line with the research conducted by Adrian (2013) and Suraida (2005) which conclude the same result that experience has a positive and significant impact on the accuracy of giving opinion.

Different result is shown in the study of Sutrisno & Fajarwati(2014) which states that experience has no significant effect on the accuracy of giving opinion by public accountant. The result of this study concluded that the experience of auditor does not guarantee that the auditor can provide opinions that are accurate in accordance with the condition of the company.

Besides the experience factor, the accuracy of giving opinion by public accountants can be influenced by other factors such as audit expertise, professional scepticism, and audit judgment. The result from research conducted by Adrian (2013) and also the result of research conducted by Suraida (2005) state that audit expertise has a positive and significant effect on the accuracy of opinion giving by public accountants. However, different results are shown by the study conducted by Surfeliya et al. (2014) and the result of research conducted by Gusti & Ali (2008) which conclude that audit expertise has no significant effect on the accuracy of opinion giving by public accountants

Another factor is the influence of professional scepticism attitude on the provision of giving opinion. Professional scepticism is an attitude that includes a mind that is always questioning and conducting a sceptical evaluation of audit evidence (Gusti & Ali, 2008). The result from research conducted by Merici, et al. (2011) concludes that professional auditor scepticism influences the accuracy of opinion giving. Different result is shown by research conducted by Kushasyandita & Januarti (2012) which states that professional scepticism is unable to mediate the influence of experience on the accuracy of opinion giving.

In addition to audit expertise and scepticism professionals, the researcher also adds the influence of judgment audit variable to the accuracy of giving opinion. Audit judgment is the auditor's policy in determining the opinion about the audit result that refers to the formation of an idea, opinion or estimate of an object, event, status, or other type of event (Siregar, 2012). Considerations issued by the auditor when the implementation of audit will affect the quality of the audit itself that will also affect the opinion issued. The knowledge and experience gained during the period of audit and industry tasks will provide more appropriate judgment (Sila, et al. 2016). The result from previous studies conducted by Siregar (2012) also concludes that audit judgment has an influence on the consideration of opinion giving done by auditor.

Based on the result of the variable review above

and previous research, the researcher will try to make audit expertise, professional scepticism and audit judgment as variables to mediate the influence of experience on the accuracy of giving opinion. The purpose of this study is to examine whether the variables of audit skill, professional scepticism, and audit judgment can influence the accuracy of opinion giving by public accountants and to know whether audit expertise, professional scepticism, and audit judgment can mediate the influence of experience on the accuracy of opinion giving by accountant public.

According to Fritz Heider (1958) in (Lubis, 2014) the originator of attribution theory, attribution is one of the process of forming the impression and behaviour of a person. Attribution theory explains about the process of how we determine the causes and motives of one's behaviour. Attribution theory according to Heider refers to how one explains the cause of the behaviour of another person or himself that will be determined by the internal or from the external that will affect the behaviour of the individual. Meanwhile, the development of attributions according to Kelley looked at the individual as an amateur psychology who tries to experience the causes that occur in various events that never faced. Attribution refers to the cause of an event or the results obtained based on individual perceptions.

Attribution theory states that both internal and external attributions can influence individual performance evaluations. Based on the description above, it can be seen that the external attribution of auditors such as experience and internal attribution of auditors such as skill, scepticism, and professional judgment may affect the quality of audit implementation. This certainly also will affect the opinion that will be issued by the auditor.

Attribution theory according to Kelley looked at the individual as an amateur psychologist who tries to experience the causes that occurs in various events that never faced. The experience gained by the auditor is the result of an understanding on events within the auditor's environment, the auditor will try to find out what causes or triggers the events and the more assignments will improve the audit experience. According to Ashton (1991) the auditor who has knowledge and experience has a smaller error rate than the less experienced auditor.

Rifan & Darson (2015) argued that the auditor will issue all of his or her best ability gained from the experience he has had through the audit tasks that have been implemented to achieve a good performance result. The auditor in his or her work has made a mistake, but while doing the same job is unlikely that the auditor will make the same mistake, the experience will limit the auditor from making any mistakes he or she has made. The result of research conducted by Al-Khaddash, Al Nawas, & Ramadan (2013); Mursalim Sila, Baridwan, & Rahman (2015); Sukendra, et al. (2015), Adrian (2013), Suraida (2005) conclude the result that experience has a positive effect on the accuracy of giving opinion. So, the hypothesis is proposed:

H₁ : The experience of the auditor positively influ-

ences on the accuracy of opinion giving

According to Sukendra, et al. (2015) expertise is the skill of an expert, in which the expert is defined as a person who has a certain skill level or high knowledge in a particular subject gained from training and experience. Experience has a close relationship with the expertise of the auditor. The achievement of an auditor's expertise apart from formal education is also extended by the implementation of audit.

Attribution theory states that a person's behaviour can be influenced by internal and external attribution. Audit expertise is an internal attribution that is the auditor's self-effort ability which is also influenced by external attributions that are understood and studied by the auditor through experience in the audit. According to Azizah & Hariyanto (2010) concluded that experience influences on auditor's expertise in auditing, so the researcher concludes that experience has an effect on audit expertise.

H₂ : The experience of the auditor positively affects the audit expertise

Experience is a process of increasing the development of knowledge gained from a direct observation or indirect. The auditor's experience also affects an auditor's attitude, one of which is professional scepticism of the auditor's because an experienced auditor can detect fraud or errors better than an inexperienced auditor. The higher the auditor's experience the higher the auditor's professional scepticism (Gusti & Ali, 2008).

Attribution theory by Kelley considers that the individual as an amateur psychologist who tries to experience the causes that occur in events that never faced, in accordance with the experience studied auditors will be able to determine the attitude of auditors better than ever. The results of research conducted by Hurtt, Brown-Liburud, Earley, & Krishnamoorthy (2013); Husin, Iskandar, Saleh, & Jaffar (2017); Pretnar Abičić (2014) ; Oktaviani (2015) state that experience affects on the attitude of professional scepticism. So, the hypothesis is proposed:

H₃ : Experience has a positive effect on professional scepticism

Experience is things that have been ever felt, done, seen or heard by someone. While consideration/judgment is a cognitive process which is a decision-making behaviour to create a judgment, the auditor will collect various relevant evidence in different times and then integrate information from the evidence (Sofiani & Tjondro, 2014). Experience during conducting repeatable audit assignment will affect considerations that will be issued by the auditor.

Attribution theory states that one's behaviour can be affected by both internal and external attribution. Experience is an external attribution that will form an auditor in order to be able to create, plan and execute audit steps well. Research results of Santosa et al. (2015) and Sila, et al. (2016) explain that auditor's experience has a

positive effect on audit judgment, this result shows that the higher the auditor's experience then he will give better consideration, so the hypothesis is proposed:

H₄ : Experience has a positive effect on audit judgment

Professional skill and proficiency is one of the requirements in auditing standards that an auditor must possess when performing audit work. The auditor must have the expertise needed in his job, the higher the skill level will increase the auditor's self-ability, so it can perform better audit and can issue more accurate opinion results.

Attribution theory explains that one's behaviour is caused by internal and external attribution. In internal attribution concluded that one's behaviour is caused by one's self-factors such as business ability. Auditor's expertise is the ability of the auditor to do a better audit. Results of research conducted by (Sukendra, et al. 2015) and (Sutrisno & Fajarwati, 2014) which state that expertise has a significant effect on the accuracy of giving opinion by the auditor, so it can be concluded that the higher the expertise possessed by the auditor will be able to give a more accurate opinion.

H₅ : Audit expertise has a positive effect on the accuracy of giving opinion

Auditor's professional scepticism is an attitude that includes a mind that is always questioning and conducting a sceptical evaluation of audit evidence (Gusti & Ali, 2008). Professional scepticism is an important attitude for the public accounting profession because professional scepticism is an integral part of the audit process. When the scepticism of the auditor is good then the auditor will be able to know clearly where and what causes a certain motive of the client, whether it is error or fraud committed by the client.

Attribution theory according to Kelley stated that the cause of certain aspects of individual behaviour that is consensus is a situation that distinguishes one's behaviour with others behaviour in facing the same situation. Auditors who have high scepticism attitude will conduct a careful audit that suspect that the information presented by management needs to be proven again, so it will get accurate information that will affect the auditor in considering the opinions to be issued. Results from research of Sukendra et al. (2015) and Merici et al. (2011) state that professional scepticism of auditors has a positive effect on the accuracy of auditors in giving opinions, so the hypothesis proposed is:

H₆ : Professional scepticism has a positive influence on the accuracy of opinion giving

Audit judgment is an audit consideration which is a personal judgment or an auditor's perspective in responding to an information that may affect the evidence documentation as well as the decision making by an auditor. The auditor should use professional judgment in the audit process in order to obtain good and relevant

information to serve as the basis for forming an audit opinion.

Attribution theory explains that one’s self-ability is caused by internal and external factors. Professional audit judgment given by an auditor is the auditor’s ability in processing information so that the auditor can give a wise and objective decision according to his opinion which will influence to forming audit opinion. Research of Al-Khaddash et al.(2013); and Siregar (2012) state that audit judgment has an influence on the auditor in considering an opinion giving, so the hypothesis proposed is:

H₇ : Audit judgment has a positive influence on the accuracy of giving opinion

Professional skill and proficiency is one of the requirements in auditing standards that an auditor must possess when performing audit work. Expert is defined as a person who has a certain level of expertise or high knowledge in a particular subject gained through training and experience. Expertise as mediating the effect of experience due to an increase in audit expertise, one of the factors that influenced it is experience. Based on the research of Azizah and Hariyanto (2010) concluded that experience has an effect on audit expertise in auditing field. Empirically, the experience will affect the improvement of audit expertise and increased audit expertise will affect on the accuracy of opinion giving, Sukendra et al (2015) and Sutrisno & Fajarwati (2014) studies show that auditor expertise influences the accuracy of opinion giving by public accountants.

Audit expertise as a mediating variable of experience effect on the accuracy of opinion giving also refers to the theory of attribution. This theory explains that one’s behaviour is determined by internal and external forces in this case audit expertise as internal strength that the ability from the auditor and experience as an external force comes from the understanding on the environment. Extensive audit expertise with experience will result in good audits and will provide more accurate opinion. So the hypothesis is proposed:

H₈ : Audit expertise mediates the effect of experience on the accuracy of opinion giving

Scepticism is an attitude that is always questioning and alert to possible errors that can occur. Scepticism as a mediation variable of experience influences on the accuracy of opinion giving because one that influences the sceptical attitude is experience. The Oktaviani study’s (2015) explains that experience has a significant effect on professional scepticism, so it can be concluded that the higher the auditor’s experience will increase his scepticism.

Increased scepticism is expected to reinforce the indirect influence of experience on the accuracy of auditor’s opinion. This is due to good experience and supported by scepticism, the auditor will be able to audit well and will influence the basis of the audit opinion formation. The results of research conducted by Sukendra

et al. (2015) and Adrian (2013) state that professional scepticism affects on the accuracy of auditors in giving opinions.

This hypothesis is supported by the theory of attribution that explains that professional scepticism is an internal attribution of the auditor, the auditor’s ability to think critically on audit evidence and experience that is external attribution derived from the auditor’s understanding on the audit environment, so that with experience supported by a good scepticism improve auditor ability in audit implementation. Therefore, the auditor can know the gap of possibility of error or fraud and the auditor can give opinion accordingly. So the hypothesis is proposed:

H₉ : Professional scepticism mediates the influence of experience on the accuracy of opinion giving

Audit judgment is a consideration or professional view of the auditor in determining an information about the evidence, documentation or information to make a good decision. One of the non-technical factors affecting auditor’s professional judgment ability is auditor’s experience. Audit judgment as a mediator of the experience effect on the accuracy of opinion giving because according to research results of Santosa et al. (2015) and Sila et al. (2016) explain that experience affects on audit judgment or auditor professional judgment because the auditor will be easier in giving judgment when he / she already has good knowledge.

According to Siregar (2012), audit judgment affects on the accuracy of giving audit opinion. Thus, it can be concluded that the experience of auditors supported by good judgment will affect the opinion generated by auditors. This hypothesis is also supported by attribution theory that explains that one’s behaviour is determined by the combination of internal strength. That is auditor’s ability to make good judgments and the auditor’s external strength that is audit experience obtained from auditor’s understanding on the assignment or audit work he has ever done, so experience will affect the auditor in making audit considerations. When the considerations issued by the auditor good, it will improve the quality of the audit so that the opinions issued more appropriate. So the hypothesis is proposed:

H₁₀ : Audit judgment mediates the influence of experience on the accuracy of giving opinion

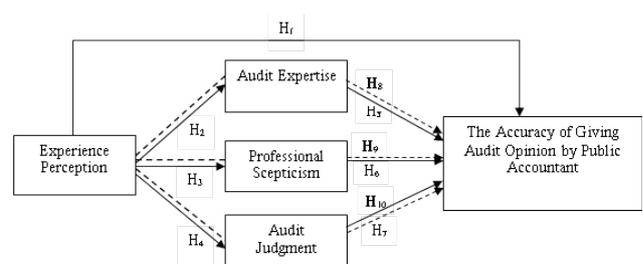


Fig. 1. Research Model

RESEARCH METHODS

This research design used quantitative approach with study research of hypothesis testing to examine the influence between variables hypothesized. The type of data used in this study was primary data obtained by survey method through data collection technique with questionnaire. The population of this study were the auditors who worked in Public Accounting Firm (KAP) in Semarang City area. The population in this

study was auditor who worked on KAP in Semarang City amounted to 255 auditors. Samples were taken by using convenience sampling technique and obtained the number of samples amounted to 55 respondents.

The variables used in this research were 5; Experience, Audit Expertise, Professional Scepticism, Judgment Audit and Accuracy of Audit Opinion. The following was the research variables and the method of measurement:

Table 1. Operationalization of Research Variables

Variables	Definition	Indicator	Measurement
Accuracy of Giving Opinion	Audit opinion is the final result of audit process. At the end of the audit process, auditors express their opinion on the fair or not reasonable that the financial statements presented by the company in accordance with established accounting standards (Özcan, 2016)	1) How much auditors provide the correct response of each audit work. 2) Conformity of audit evidence and findings. 3) Auditors compliance to implement the established standards. 4) Understanding the latest objects audit and regulatory. (Adrian, 2013)	Likert Scale
Auditor Expertise	Experience is the knowledge or expertise gained from an event through direct observation or participation in the event. (Sukendra, et al. 2015)	1) Having a lot of knowledge in the field of work done. 2) Having been through a sustainable profession. 3) Having a technical qualification in auditing an industry. 4) Being able to detect and solve problems. 5) Being able to provide more accurate explanations. (Adrian, 2013)	Likert Scale
Audit Expertise	Audit expertise is a professional skill possessed by the auditor as a result of formal education, professional examinations as well as participation in training, seminars, symposium or other certifications (Kushasyandita & Januarti, 2012)	1) Knowledge about applicable audit standards. 2) General knowledge of the entity environment. 3) Having adequate certification and training. 4) The ability to communicate clearly and effectively 5) Adequate capability for audit conducted (Adrian, 2013)	Likert Scale
Professional Scepticism	Professional scepticism of auditors is an attitude encompassing critical thinking and judgment on audit evidence using knowledge, skills, and abilities in accordance with the profession of the public accountant. (Nelson, 2009)	1) Carrying out the task with a diligent and caution attitudes as well as have a high degree of doubt. 2) Conducting a critical evaluation of audit evidence. 3) Conducting confirmation directly to the client 4) Gathering detailed and sufficient audit evidence. (Adrian, 2013)	Likert Scale
Audit Judgment	Audit judgment is a consideration of perceptions in response to financial statement information obtained, coupled with factors from within an auditor, so as to produce a basis of good and accurate assessment. (Tantra, 2013) in (Drupadi & Sudana, 2015)	1) Understanding of internal control system. 2) Policy on materiality. 3) Determination of audit strategy. 4) Policies in determining the evidence. 5) Audit risk considerations. (Drupadi & Sudana, 2015)	Likert Scale

Source: Writer's summary, 2017

The distribution of research questionnaires conducted in May-June 2017. There were 8 KAP refusing to fill out the questionnaires and 9 KAP were willing to fill out the questionnaires. The questionnaires were distributed on May 22 to June 12, 2017. The number of questionnaires distributed was 65 questionnaires and 55 questionnaires could be processed. Methods of data analysis performed with several stages. Data were analyzed using descriptive statistical analysis (mean value, maximum value, minimum value). Later, it was conducted instrument test that is validity and reliability.

Data testing was classical assumption test, simple and multiple regression analysis, as well as sobel test to examine the mediation variables.

RESULTS AND DISCUSSIONS

The number of questionnaires collected is 55 from 65 distributed questionnaires, so the response rate is 84.61%. The number of incoming questionnaires comes from 9 Public Accounting Firm (KAP). The results of descriptive statistics of all variables are presented in the following table:

Table 2. Result of descriptive statistics

Variables	N	Min	Max	Mean	Category
Experience	55	23	33	29.87	Experiences
Audit Expertise	55	21	30	25.85	Very High
Professional Scepticism	55	27	35	30.62	Skeptic
Audit Judgment	55	19	25	22.02	Very high
Accuracy of Giving Opinion	55	30	40	34.53	Very accurate

Source: Results of Research Data Processing, 2017

Instrument test was done by pilot test to 20 accountancy students and validity test used bivariate analysis and shows that all the statement items in each variable has a significance value below 0.05 so that it is valid. Reliability testing shows that each variable has a value of Cronbach Alpha above 0.7. From the results, all the variables are stated reliable. Classical assumption testing shows that the data is normal which is expressed with a significance value of 0.337 or above 0.05. Multicollinearity test shows that the tolerance value is more than 0.10 and VIF value is less than 10, so there is no correlation between independent variables and regression model does not occur multicollinearity. Heterosce-

dasticity test uses glejser test shows that the significance above 0.05 or 5% and variable does not occur heteroscedasticity symptoms.

The result of determination coefficient test, Adjusted R Square is 0.579 meaning that 57.9% of variable of giving opinion accuracy can be explained by variation of independent variables and mediation variables used in this research that is experience, audit skill, professional scepticism, and audit judgment. While the remaining 42.1% is explained by other variables beyond the model applied in this study.

Results of hypothesis testing recapitulation in this study are presented in Table 3.

Table 3. Hypothesis Testing Results

No	Hypothesis	β	Sig	Conclusion
H ₁	Experience has a positive effect on the accuracy of giving opinion	0.206	0.043	H ₁ accepted
H ₂	Experience has a positive effect on audit expertise	0.259	0.028	H ₂ accepted
H ₃	Experience has a positive effect on professional scepticism	0.442	0.000	H ₃ accepted
H ₄	Experience has a positive effect on audit judgment	0.294	0.002	H ₄ accepted
H ₅	Audit expertise has a positive effect on the accuracy of giving opinion	0.344	0.010	H ₅ accepted
H ₆	Scepticism has a positive effect on the accuracy of giving opinion	-0.183	0.200	H ₆ rejected
H ₇	Audit judgment has a positive effect the accuracy of giving opinion	0.866	0.000	H ₇ accepted
H ₈	Audit expertise mediates the influence of experience on the accuracy of giving opinion		0.048	H ₈ accepted
H ₉	Professional scepticism mediates the influence of experience on the accuracy of giving opinion		0.109	H ₉ rejected
H ₁₀	Audit judgment mediates the influence of experience on the accuracy of giving opinion		0.002	H ₁₀ accepted

Source: The Result of Research Data Processing, 2017

The influence of experience on the precision of giving opinion

The first hypothesis in this study suggests that experience has a positive effect on the accuracy of giving opinion. Based on the results of the research shows experience has a positive and significant effect on the accuracy of giving opinion. Thus, the first hypothesis is accepted.

The result of this study is in line with the theory of attribution which states that one's behaviour toward a thing is determined by internal and external factors. Based on the theory, experience is an external attribution derived from an understanding of the audit environment so that the auditor will work better as the experience increases and will influence the auditor in giving opinion results on the audited financial statements. The result of this study is supported by the result of descriptive analysis of experience variable which is included into the category of experienced. Auditors who have

high experience will do a better audit so that they will give a more accurate opinion than auditors with little experience.

The same and recurring assignment to the auditor will increase auditor's expertness, so that the auditor will work better than ever because the auditor has been more aware of possible error cracks. The result of this study support the research conducted by (Sukendra, et al. 2015) and (Adrian, 2013) which also conclude that experience has a positive effect on the accuracy of giving opinion by public accountants.

The influence of experience on audit expertise

The second hypothesis in this study states that experience influences on audit expertise. Based on the result of the research, it shows that experience has a positive effect on audit expertise. The result of this study is in line with the attribution theory which states that external attribution is the experience got by the auditor

will affect self-capability and the expertise of the auditor which is the internal attribution of the auditor.

Experience will improve auditor's knowledge, because experienced auditors will understand events based on their understanding to perform better performance when faced with similar events. An experienced auditor will have a better scheme in defining errors than inexperienced auditors (Adrian, 2013)

The influence of experience on professional scepticism

The third hypothesis of this study states that experience positively affects on professional scepticism. Based on the results of the research indicates that experience has a positive effect on professional scepticism, so the third hypothesis of this research is accepted.

The result of this study is also in line with Kelley's attribution theory which states that individual will try to experience the causes that occurred in the event he once faced. The auditor will acquire and study the events he has encountered so that he will be able to determine a better attitude than before. The auditor's scepticism or doubt will increase as the auditor's flying hours increase. Experienced auditors will have a higher attitude of doubt than inexperienced auditors.

The result of this study is in line with research conducted by Octaviani (2015) which states that experience affects on the attitude of professional scepticism. The higher the experience the auditor has, the higher the scepticism the auditor has.

The influence of experience on audit judgment

The fourth hypothesis in this study states that experience has an effect on audit judgment. Based on the result of this study indicates that experience has a positive effect on audit judgment, the higher the auditor's experience will have implications for the increased audit judgment and give better consideration.

The result of the research is supported by attribution theory which explains that auditor's ability in giving consideration can be influenced by factors from external attribution that is experience. The more experienced an auditor, the auditor is judged to have better knowledge in identifying evidence or information which is relevant and less relevant to support the audit assignment, including in making audit considerations (Yustrianthe, 2012).

The result of this study is in line with the research undertaken by Santosa et al. (2015) which concludes that experience has a positive and significant effect on audit judgment. Judgments made by an experienced auditor will be better than an inadequate or inexperienced auditor.

The influence of audit expertise on the accuracy of opinion giving

The fifth hypothesis in this study states that audit expertise influences on the accuracy of opinion giving. Based on the result of the research, it shows that audit

expertise has a positive and significant effect on the accuracy of opinion giving, so the fifth hypothesis in this research is accepted.

Audit expertise is the abilities and knowledge that auditors must have when auditing. The result of this study is in line with attribution theory which explains that expertise is influenced by internal factors from the auditor. Auditor's expertise is the ability of the auditors to perform a better audit, so they will produce a qualified audit and will be related to the accuracy of opinions that will be issued by the auditor.

The result of this study is in line with the research undertaken by Sukendra et al. (2015) and Sutrisno & Fajarwati (2014) which conclude that audit expertise influences on the accuracy of giving opinion. The higher the auditor's expertise or auditing ability, the auditor's judgment and opinion will be better.

The influence of professional scepticism on the provision of giving opinion

The sixth hypothesis in this study states that professional scepticism positively influences on the accuracy of giving opinion. The result shows that professional scepticism has no significant effect on the accuracy of giving opinion, so the sixth hypothesis in this research is rejected.

Auditors' professional scepticism is an attitude that includes the mind to question and conduct a sceptical evaluation of audit evidence (Gusti & Ali, 2008). Audit evidence is required as a basis for establishing audit opinions. The result of this hypothesis does not support attribution theory because scepticism which is the internal attribution has no effect on the auditor's opinion. This result is rejected due to a good scepticism is supported by the mental attitude that is critical to the evidence possessed. Based on the indicator of scepticism, the auditor will always question and evaluate the evidence critically against audit evidence which its validity is doubtful indicates the average score of items less sceptical and other indicators high. Thus, it can be concluded that scepticism can not affect the accuracy of auditors in giving opinions and it can be concluded that professional scepticism has no effect on the accuracy of giving opinion.

The effect of audit judgment on the accuracy of opinion giving

The seventh hypothesis in this study states that audit judgment has a positive effect on the accuracy of giving opinion. Based on the result of the research, it shows that audit judgment has a positive and significant effect on the accuracy of opinion giving, so that the seventh hypothesis in this research is accepted.

This result is in line with the attribution theory which explains that the auditor's ability to perform professional judgment is an internal factor of auditors. The auditor should be able to use professional and objective judgment in audit implementation, so that the opinions that auditor will later release can be accurate and appropriate to the actual situation.

The result of this study is in line with the study conducted by (Siregar, 2012) and (Oana & Achim, 2014) which conclude that audit judgment or professional judgment has an influence on the consideration in giving an audit opinion. The better the auditor in auditing considerations the more accurate the auditor will be in giving an opinion.

Audit expertise mediates the influence of experience on the accuracy of opinion giving

The eighth hypothesis in this study states that audit expertise can mediate the influence of experience on the accuracy of opinion giving. Based on the results of the study indicates that audit expertise is able to mediate the influence of experience on the accuracy of opinion giving, so that the eighth hypothesis in this study is accepted.

A good enough experience will improve auditor expertise, auditors with high experience will tend to have a good ability in detecting errors and able to provide a better explanation. Auditors who have much experience in conducting audits will be better at giving an audit opinion (Kushasyandita & Januarti, 2012). The result of this hypothesis also supports the attribution theory, which explains that experience attributed by external factors that is experience through assignment or occurrence that auditors often experience will affect the internal attribution of auditors with increasing self-ability of auditors.

Professional scepticism mediates the influence of experience on the accuracy of opinion giving

The ninth hypothesis in this study states that professional scepticism can mediate the influence of experience on the accuracy of opinion giving. Based on the result of the study, it shows that professional scepticism is not able to mediate the influence of experience on the accuracy of giving opinion.

The auditor's experience will assist the auditor in improving his knowledge concerning error and fraud, but with more and more auditors commonly handling the same assignment, the auditor tends to examine only certain sections that he considers to be fraudulent, thereby degrading the quality of the audit that may affect the auditor's opinion.

Audit judgment mediates the influence of experience on the accuracy of giving opinion

The tenth hypothesis in this study stated that audit judgment can mediate the influence of experience on the accuracy of opinion giving. Based on the result of the research indicates that audit judgment is able to mediate the influence of experience on the accuracy of giving opinion, so the tenth hypothesis in this research is accepted.

Audit experience owned by auditors plays a role in determining the consideration that will be taken by them. A person with many experiences will be able to develop a good understanding of an event. Auditor's ex-

perience will increase auditor's ability to consider audit evidence. This result is also supported by attribution theory which states that the judgment which will be issued by the auditor is influenced by the understanding and ability of the auditor's self in this case the internal attribution of the auditor. Besides, the result of this hypothesis is supported by the characteristic of the respondent having the average category of high audit judgment, and has an experienced category.

CONCLUSIONS AND SUGGESTIONS

The conclusions of this research are; partially experience, audit expertise, and audit judgment have a positive effect on the accuracy of opinion giving, while professional scepticism has no effect on the accuracy of opinion giving. It also experiences influencing audit expertise, professional scepticism and audit judgment. Audit expertise and audit judgment are able to mediate the influence of experience on the accuracy of opinion giving, while professional scepticism is unable to mediate the influence of experience on the accuracy of opinion giving. Suggestions for further research are to use experience indicators to be length of work, the number of assignments, and the number of types of companies that have been audited, since they can provide true experience rather than indicators from the angle of auditors' perception.

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