

EFFECT OF FEE AUDIT, EXPERTISE, KNOWLEDGE ACCOUNTING, AUDITING
AND PROFESSIONAL SKEPTICISM AUDITORS TO THE PROVISION OF AUDIT OPINION
BY PUBLIC ACCOUNTINGS

(Empirical Study at Public Accounting Firm in South Jakarta)

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ABSTRACT

The purpose of this study is to examine the effect of audit fees, expertise, knowledge of accounting and auditing, professional skepticism of auditors and on the accuracy of giving an audit opinion. The research method used in this study is purposive sampling, while the method of data processing used by researchers is multiple regression analysis. Data collection techniques were conducted by distributing questionnaires.

Respondents in this study are the auditors who work at the Public Accounting Firm (KAP) in South Jakarta. The number of auditors who received the sample in this study is 67 respondents from 14 Public Accounting Firm (KAP) in South Jakarta. The result of this research analysis shows that the variations of audit fees and expertise do not have significant influence on the accuracy of giving an audit opinion, while the accounting and auditing knowledge and skepticism of professional audit have a significant and positive influence on the accuracy of giving audit opinion.

Keywords: fee audit, expertise, accounting and auditing knowledge, professional skepticism, and accuracy of audit opinion

1. INTRODUCTION

1.1. Research Background

The profession of public accountant is a profession of public trust. From the public accounting profession, the public expects a free and impartial assessment of the information presented by the company's management in the financial statements in which the public accounting profession is responsible for upgrading the reliability of the company's financial statements, so that people obtain reliable financial information as a basis for decision making (Mulyadi, 2014)

A public accountant is called an independent accountant who gives his services to the needy and they work freely without any pressure. An accountant of a profession whose task is to audit an entity's financial statements and to provide opinions or opinions on account balances in the financial statements whether they have been fairly presented in accordance with the generally accepted accounting standards or accounting principles and the standards or principles applied consistently.

A public accountant in conducting an audit of financial statements does not merely work for the benefit of his client, but also for other parties who are interested in the audited financial statements. In order to maintain the trust of clients and other users of financial statements, public accountants are required to have adequate independence and competence. The public accountant is tasked to prove the fairness of a client's financial report and is impartial to anyone because the public accountant not only earns the trust of the client but also the third

party. Often the interests of clients and third parties are contradictory or in other words an audit conflict situation occurs. When there is an audit conflict situation this is the auditor required to maintain the trust of clients and third parties by maintaining its independence. The client may terminate the assignment if the auditor refuses to fulfill his or her wish. This shows that, the auditor's moral awareness plays an important role in making the final decision. An auditor must remain professional based on his values and beliefs (Arens, et al., 2008). The auditor who is deemed to have made a mistake will result in reducing the client's trust. This is because the client is a party that has a great influence on the auditor.

A public accountant must be guided by audit standards established and approved by the Indonesian Institute of Certified Public Accountants (IAPI). The standards consist of general standards, fieldwork standards, and reporting standards. One set forth in the general standard is the amount of audit fee that will be accepted by the auditor in performing its duties. Fee audit is one of the auditor's responsibility to the client, the amount of this fee that sometimes makes an auditor is in a dilemma position, on the one hand the auditor should be independent in giving opinion about the fairness of financial statements related to the interests of many parties, but on the other side auditors also should be able to meet the demands desired by clients who pay fees for services, so that clients are satisfied with his work and keep using his services in the future.

The lack of auditor independence and the proliferation of corporate financial reporting has dampened the confidence of users of audited financial statements, so that users of financial statements such as investors and creditors question the existence of public accountants as independent parties. Some cases in the business world related to auditors' failure to detect fraud are evident in the presence of several financial scandals involving public accountants such as Enron, Xerox, World Com, Walt Disney, Merck, and Tyco. The recent case of a financial scandal involving Olympus Corp., a Japanese camera and healthcare manufacturer, revealed at the end of 2011. Olympus Corp., has been hiding losses by considering it an asset since the 1990s. The case came after the Olympus board fired their new CEO, Michael C. Woodford, for six months, for insisting on an internal investigation of suspicious advisory fees totaling 687 million dollars over a 2.2 billion acquisition deal US dollars. After being fired, Woodford disclosed documents revealing the magnitude of the cost of financial advisors Olympus paid to acquire British medical equipment company Gyrus in 2008.

Reuters noted the cost of 687 million US dollars or as much as 6 trillion rupiah as the cost of the largest financial advisor ever. Olympus's financial advisory fee amounts to a third of the total value of the acquisition, or nearly 30 times the advisory fee that usually applies in the stock market, about 1 to 5 percent. It was learned later that the deal was made to hide the losses (indonesiainancetoday.com, 2011; koran-jakarta.com, 2011). The provision of appropriate audit opinion and in accordance with the criteria set forth in the Professional Standards of Certified Public Accountants (SPAP) is essential so that the audit results do not mislead the interested users (corporate leaders, shareholders, government, creditors and employees) in decision making, by therefore the audit should be done as well as possible. Once the importance of the opinion given by the auditor for a company, an auditor is required to have good independence and expertise in order to be able to collect and analyze audit evidence so as to provide the right opinion.

An auditor's expertise on auditing will grow with increasing work experience. Work experience will increase with the increasing complexity of work. The first general standard (SA section 210 in SPAP, 2012) states that an audit should be carried out by a person or who has sufficient technical skills and training as an auditor. Meanwhile, the third general standard (SA section 230 in SPAP, 2012) states that in auditing the preparation of the report, the auditor shall use its professional proficiency carefully and thoroughly. Therefore, every auditor must have professional skill and expertise in performing his duties as an auditor. In the previous research found the inconsistency of research results between researchers. Sabrina and Juniarti's research (2012) found that audit expertise did not affect the accuracy of auditor's opinion, while Sutrisno and Fajarwati (2014) stated that audit expertise had a positive and significant impact on the accuracy of giving auditor's opinion.

Other factors that may affect the accuracy of giving audit opinion, namely knowledge of accounting and auditing. Accounting is the process of recording, classification, summary, reporting and

analyzing financial data of an organization. Knowledge is very important to be owned by all auditors, especially knowledge in the field of accounting and auditing. Both knowledge is an important basis that becomes capital as long as they work as an accountant especially when auditing the client's financial statements. Auditors in Jakarta generally perform audits in the face of mastery of these two knowledge and apply them in practice. A good audit quality will affect the accuracy of the audit opinion.

The auditor must also always use his professional skepticism in collecting audit evidence. So the auditor's aim to obtain sufficient competent evidence and provide an adequate basis in formulating an opinion can be achieved well. A study by the SEC (Securities and Exchange Commissions) found that the third sequence of causes of audit failure is the level of inadequate professional skepticism. 40 cases of SEC audit, 24 cases (60%) of which occurred because the auditor did not apply the level of professional skepticism sufficient.

This study refers to research conducted by Pardede (2015) on the influence of professional judgment, experience, expertise, knowledge of accounting and auditing, and professional auditors' skepticism on the accuracy of the Auditor's opinion. The difference of this research with the research that is changing the variable of professional judgment, and experience, then replace it with variable fee audit.

1.2. Problem

Formulation

Based on the identification and limitation of the problem, it can be formulated research problems as follows:

1. How does the audit fee affect the accuracy of the audit opinion?
2. Does the skill have an effect on the precision of the audit opinion?
3. What is the effect of accounting and auditing knowledge on the accuracy of the audit opinion?
4. Does the auditor's professional skepticism have any effect on the precision of providing an audit opinion?
5. How does audit fees, expertise, accounting and auditing knowledge, and professional auditors' skepticism work together to accurately provide audit opinion?

1.3. Research

Objectives

Based on the formulation of the problem, this research is conducted with the following objectives:

- a. To analyze the effect of audit fee on the accuracy of giving audit opinion.
- b. To examine the effect of expertise on the accuracy of the audit opinion.
- c. To analyze the effect of accounting and auditing knowledge on the accuracy of giving audit opinion.
- d. To examine the effect of auditor professional skepticism on the accuracy of the audit opinion.
- e. To analyze the effect of audit fees, expertise, knowledge of accounting and auditing, as well as professional skepticism of auditors on the accuracy of giving audit opinion.

2. LITERATURE REVIEW

2.1. Attribution Theory

The concept that underlies the theory of the accuracy of giving the opinion of the auditor refers to the theory of behavioral accounting, especially attribution theory. Attribution theory studies the process of how one interprets an event, studying how one interprets the reason or cause of its behavior. Attribution theory is a theory developed by Fritz Heider who argues that a person's behavior is determined by a combination of internal forces, that is, factors that come from within a person, such as ability or effort, and external forces, factors that come from outside like difficulties in work or luck. In this study, researchers use attribution theory because researchers will conduct empirical studies to determine the factors that affect the auditor to the accuracy of giving audit opinions, especially on the characteristics of the personal auditor itself. Basically the personal characteristics of an auditor is one determinant of the

accuracy of giving an opinion audit that will be done because it is an internal factor that encourages a person to perform an activity.

2.2. Role Theory

Role theory (role theory) is a theory that is a combination of orientation theory, and discipline of science. Apart from psychology, role theory begins with sociology and anthropology. In the three sciences the term "role" is taken from the world of theater. In a theater, an actor must play as a certain character and in his position as a character he is expected to behave in a certain way. The position of the actor in theater (the play) is then analogous to the position of someone in the community. Role theory discusses how people position themselves and how actions are chosen when interacting with others in an organization. The role referred to in this study is the behavior of a person in accordance with the status of his position in the community.

2.3. Audit Theory

Auditing is one of the services provided by the public accounting firm that is very necessary to check the fairness of audited financial statements, so that financial statements generated by the company in the audit can be trusted by users of financial statements. From some sense auditing, there are some basic concepts as follows:

1. Auditing is a systematic process, which is a step or procedure logical, planned, and organized.
2. Auditing is done by obtaining and evaluating evidence objectively.
3. Auditing checks statements or assertions about economic activities and events.
4. Auditing is intended to establish the degree of conformity between assertions with predetermined criteria.
5. Auditing results should be communicated to interested parties.

Based on these definitions then the authors conclude that auditing is a process to obtain and evaluate evidence on assertions about economic events by determining the degree of conformity between the assertions made with predetermined criteria, then the results communicated to the parties concerned.

2.4. Accuracy of Audit Opinion

Audit opinion is an opinion given by the auditor about the fairness of the presentation of financial reporting company where auditors perform the audit. Audit opinion is required to ensure the accuracy of the company's financial statements. The purpose of giving opinion itself is as a medium of information about the opinion of the auditor about the fairness of the financial statements examined. And giving the opinion of auditors can be a motivation for all government entities to continue to improve good accounting governance. In Standard professional public accountant (PSA 29 SA SECTION 508), states that: There are five opinions or opinions that may be provided by the public accountant on the audited financial statements. The opinions are as follows:

- a. Unqualified Opinion
- b. Unqualified Opinion with Explanatory Paragraph (Modified Unqualified Opinion)
- c. Reasonable Opinion (Qualified Opinion)
- d. Unfair Opinion
- e. Opinion Disclaimer of opinion

2.5. Fee audit

An audit fee is a fee in the form of money received by a public accountant after carrying out its audit services, the amount of which depends on the risk of assignment, the complexity of the services provided, the level of expertise required to carry out the service. The service complexity is the complexity of the company concerning the number of subsidiaries and the amount Agoes.2012).

2.6. Expertise

Expertise is an important element an independent auditor must have to work as a professional. The auditor must have the necessary expertise in his or her job, this skill includes the expertise of the audit which includes the planning of the examination work program, preparing the inspection work program, conducting the inspection work program, preparing the inspection paper, preparing the inspection report, and reporting the examination results.

2.7. Knowledge of Accounting and Auditing

Knowledge is a very important component in support professionalism a public accountant. Formal education is required by an auditor with regard to an auditor's knowledge. Knowledge of public accountants can be obtained from various formal education and training as well as from special experience, in the form of seminars, workshops and briefings from senior auditors to junior auditors. Knowledge can also be obtained from the frequency of a public accountant doing work in the audit process.

2.8. Professional Skepticism of Auditors

Professional skepticism is an attitude that does not easily believe the audit evidence presented by management, the attitude that always question and evaluate audit evidence critically. Professional skepticism is very important for auditors to gain strong information, which will serve as the basis of relevant audit evidence that can support giving opinion on the fairness of financial statements.

2.9. Development of Research Hypotheses

Based on the description on the theory review, it can be formulated several hypotheses in this study, namely:

1. The first hypothesis, Fee audit has a positive effect on the accuracy of giving audit opinion
2. The second hypothesis, Skills have a significant and positive impact on the accuracy of giving audit opinion.
3. The third hypothesis, Knowledge accounting and auditing have a significant and positive impact on the accuracy of giving audit opinion.
4. Fourth hypothesis, professional skepticism of auditors has a significant and positive impact on the accuracy of giving audit opinion.
5. Fifth hypothesis, Fee audit, expertise, knowledge of accounting and auditing, and skepticism of profesional auditor simultaneously have a significant effect on the accuracy of giving of audit opinion.

3. RESEARCH METHODOLOGY

3.1. Types of Research

This research is included in quantitative research on the grounds that this study analyzes the relationship between variables studied by using statistical testing methods. If viewed from the depth of the analysis, this study includes inferential research with the consideration that this study performs hypothesis testing to analyze the relationship between variables studied.

In this study the measurement scale used is the interval scale. This research is comparative causal research, that is research which aims to know relationship and influence between two or more between independent variable to dependent variable.

3.2. Population and Sample Research

The population of this study is an external auditor who works at the Public Accounting Firm in South Jakarta. The reasons for using the KAP are the factors that affect the accuracy of giving an audit opinion is a public accountant. Researchers get samples at 14 Public Accounting Firm in South Jakarta and the number of questionnaires as many as 110 questionnaires.

1. Samples are auditors in Public Accounting Firm located in South Jakarta.
2. The auditor has the position of junior auditor, senior auditor, manager, supervisor, and partner.

3.3. Operational Variable

Based on the explanation in the study of theory and literature review (previous studies), the operational approach of variables for each variable in this study are as follows:

- a. Accuracy of Audit Opinion (Y)
The variable of accuracy of opinion giving in this research is measured by through giving opinion in accordance with the criteria specified in various opinion that is Unqualified Opinion, Unqualified Opinion with Explanatory Paragraph, Qualified Opinion, Adverse, and Non-Disclaimer. The measurement instrument of this variable consists of ten questions developed from Mautz and Sharaf in Sawyer (2006), Mohammadi (1992) in Pardede (2015)
- b. Fee audit (X1)
Variable audit fee in this research is measured by using instrument developed by Agoes (2014) with its dimension is
- c. Expertise (X2)
Variable expertise in this research is measured by using the instrument developed by Pardede (2015) with dimension is the experience and knowledge possessed.
- d. Accounting and Auditing Knowledge (X4)
- e. The instruments of measurement of these variables are personal quality and general knowledge of the audit, nine questions through a questionnaire developed from Pardede (2015).
- f. Professional Skepticism Auditor
The professional auditor's skepticism indicator is the auditor's level of doubt on the audit evidence, the number of additional checks and the immediate confirmation. The measurement instrument of this variable consists of six questions through a questionnaire developed from Pardede (2015).

3.4. Data Collection Techniques

This research uses data collection technique done by questionnaire directly to the respondent with closed question type that is only expect a short answer or expect respondent to choose one alternative answer from each question which have been available.

3.5. Data Testing Techniques

This study uses primary data sources. Primary data source is a type of data obtained and extracted from the main source, either in the form of quantitative data or qualitative data. Data collection method in this research is by questionnaire method. This method is one of many methods used in data collection.

Methods of data analysis using descriptive statistics, data quality test, classical assumption test and data analysis.

3.5.1. Hypothesis Testing

a. Correlation Coefficient Analysis

Correlation analysis aims to determine the strength of the relationship between variables X as independent variables (independent variable) and variable Y as dependent variable / dependent variable. Testing correlation coefficient analysis can be done in two ways, the correlation coefficient between variables and the coefficient of multiple correlation. The correlation coefficient between variables can be seen by using Pearson Correlation table. Double correlation coefficient by looking at the value of double correlation R in linear regression table-summary model.

b. Regression Coefficient Analysis

Regression analysis aims to determine the magnitude of the effect of the change of X on Y if X up 1 unit (one unit). In addition, it aims to estimate / forecast the value of Y if the variable X correlated with Y is known (J. Supranto, 2010). Testing of regression coefficients can be done by looking at the output of SPSS 17.0 software program on the table coefficient - unstandardized coefficients.

c. Determinant Coefficient Analysis

To know the magnitude or the percentage of the influence of independent variables (X) on the following variables (Y) is used coefficient determinant with the following formula:

$$KD = r^2 \times 100\%$$

Information:

KD = Coefficient of Determinant

r = Correlation coefficient

d. Multiple Regression Analysis

Multiple linear regression analysis is summarized, ie to know the magnitude of the influence of each independent variable (covered in the equation) to the dependent variable, if the independent variable is increased by 1 unit and the remaining variable remains by using the partial regression coefficient value. Hypothesis testing in this study using multiple linear regression analysis with the help of software SPSS 17.0. The use of multiple linear regression analysis with the consideration that the pattern of relationship between variables in this study is correlative and causality. This analysis is used to determine the magnitude of the influence of each independent variable to the dependent variable. Tests in this study using multiple regression model. The multiple regression formula used is as follows:

$$Y = b_0 + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

Information:

Y = Accuracy of audit opinion

b₀ = Constants

b₁ - b₄ = Partial regression coefficient of each variable X₁ - X₄

X₁ = Fee audit

X₂ = Expertise

X₃ = Knowledge of accounting and auditing

X₄ = Professional skepticism

e = error terms

a. Hypothesis testing

1. Test t

T test aims to test how far the influence of one independent variable individually, to be able to know whether there is a significant influence of each independent variable to the dependent variable, then the significant value compared with the degree of trust. If the significant level is less than 0.05 then H_a is

accepted. Similarly, if the level is significantly greater than 0.05 then H_a is rejected. If H_a is accepted and H_0 is rejected there is a significant relationship between independent variable with dependent variable (Ghozali, 2011).

2. Test F

The F statistic test is performed to determine the effect of all the independent variables that are included in the regression model variable collectively to the dependent variable (Ghozali, 2011). The criteria used to make decisions on the test results of hypotheses tested is based on a significance level of 0.05 which is a probability of error of 5%. The basis for decision making is as follows:

- 1) If Probability > 0,05 then H_a rejected
- 2) If probability < 0,05 then H_a is accepted

4. RESEARCH RESULTS

4.1. Data Analysis

In this research, the researcher took 14 KAP samples from all KAP in South Jakarta area. The questionnaires distributed amounted to 110 pieces and the number of questionnaires returned was 72 questionnaires or 65.5%. The questionnaire did not return as much as 38 pieces or 34.5%, this may be due to the time of questionnaires distributed in peak season. Questionnaires that can be processed amounted to 67 pieces or 93.1%, while the questionnaire that can not be processed because it does not meet the criteria as a sample and not filled completely by the respondents as much as 5 pieces or 6.9%.

Validity Test Result indicates that the five variables with each indicator of the statement can be declared valid because the magnitude of R count is greater than the value of R table. Reliability Test Results indicate that each instrument research variable can be said reliable (reliable) because cronbach's alpha value is greater than 0.7.

The results of multicollinearity testing on each independent variable of this study can be said to have fulfilled the requirement to be free from multicollinearity because it has a tolerance value greater than 0.1 and VIF value is less than 10.

The result of normality test with Kolmogorov-Smirnov test showed that significant value from Kolmogorov-Smirnov test was 0,867; with a significance value above 0.05 means that the null hypothesis is accepted or the residual value is normally distributed.

The result of heteroscedasticity test using glejser test showed that the significance value of t equal to 0.808; 0,504; 0.293; 0.085. The probability level above 5% means there is no indication of heteroscedasticity in the regression model.

4.2. Discussion of research results

Based on the results of partial testing of the first hypothesis produce t test value of -0.324 with a significance value of 0.747 and regression coefficient -0.035. This shows that audit fee variable has no significant effect on the accuracy of giving audit opinion. An audit fee is a fee in the form of money received by a public accountant after carrying out its audit services, the amount of which depends on the risk of assignment, the complexity of the services provided, the level of expertise required to carry out the service, the Complexity of the service is the complexity of the company concerning the number of subsidiaries and the amount. Based on the above description, it can be concluded that audit fees are not proven to affect the accuracy of giving audit opinion. This result has supported the statement in the audit profession standard (SPAP) regarding the amount of audit fee received has been set big size.

For the result of partial test of second hypothesis resulted t test value equal to 1,424 with significant value equal to 0,159 and regression coefficient 0,216. This means rejecting H_2 , it can be concluded that the skill variable has no significant effect on the accuracy of giving an audit opinion. Based on the test results, there is no significant influence between the expertise on the accuracy of giving an audit opinion due to different expertise of each auditor.

Based on the above description it can be concluded that the expertise has been proven not to affect the accuracy of giving audit opinion. This result has supported the statement of Sabrina and

Januarti (2012) which states that the skills are determined by formal education, training and participation in continuing education programs during professional careers, the higher the level of formal education, the more accurate in carrying out the audit procedures so that the opinions given right. The reason for the insignificance of skill variables according to the assumption of Sabrina and Januarti (2012), is that most of the respondents are S1 educated so they are not as good as the S2-educated auditors in giving their opinions. This condition is the same as happened in this research, where the number of respondents is 91% is S1, while the number of respondents with education S2 only 4.5%.

For the result of partial test on the third hypothesis yielded t test value of 2,912 with significant value equal to 0,005 and regression coefficient 0,304. This means accepting H3, it can be concluded that the variables of accounting and auditing knowledge significantly and positively affect the accuracy of giving audit opinion. Based on the test results of a significant and positive influence between knowledge of accounting and auditing to the accuracy of giving an audit opinion caused in every action and decision taken auditors in conducting the audit is based on knowledge of accounting and auditing owned. That is because the work is not separated from the accounting and auditing hence a good knowledge of accounting and auditing is a major requirement, because the auditor will not be able to run the job without based on good knowledge.

For the result of partial test of the fourth hypothesis yield t test value equal to 2,711 with significant value equal to 0,009 and regression coefficient 0,448. This means accepting H4, it can be concluded that professional skepticism variables significantly and positively affect the accuracy of giving audit opinion. Based on the test results, there is a significant and positive influence between skepticism professional auditors to the accuracy of giving an audit opinion due to the application of professional skepticism attitude auditors who can be trained by auditors in carrying out audit tasks. Accountant's audit opinion must be supported by sufficient competent audit evidence, where in collecting audit evidence the auditor should always use his professional skepticism that includes a mind that always questions and critically evaluates the audit evidence (SPAP, 2001) in order to obtain evidence which is convincing as the basis for giving accountant opinions.

Based on the above description, it can be concluded that skepticism of professional auditors has been shown to have a positive and significant influence on the accuracy of giving audit opinion. This result supports the theory that to provide the right opinion can be done by improving skepticism attitude of professional auditor in examining audit evidence must always use professional skepticism in order to obtain convincing evidence (competent) as basis in giving opinion of audit.

The test results simultaneously with the F test of the fifth hypothesis resulted F test value of 9,306 with a significant value of 0.000. This shows that audit fees, expertise, accounting and auditing knowledge and professional skepticism together have a significant and positive influence on the accuracy of giving audit opinion. With the audit fee provided by the client, taking into account and improving the audit skills possessed, utilizing accounting and auditing knowledge and enhancing the skepticism of professional auditors, the ultimate goal is to produce accurate in giving the right opinion.

5. RESEARCH RESULTS

5.1. Conclusions

Based on the results of research and discussion of research results that have been described in the previous chapter, it can be drawn some conclusions as follows:

1. The statistical test on the audit fee research variable is obtained that the audit fee has no significant effect on the accuracy of giving the audit opinion.
2. Testing statistics for the variables of expertise obtained results that the expertise does not have a significant effect on the accuracy of giving opinion audit.
3. Testing statistics on the variables of accounting and auditing knowledge obtained the result that knowledge of accounting and auditing have a significant and positive influence on the accuracy of giving opinion audit.

4. Testing statistics for professional skepticism variable auditors obtained the result that skepticism professional auditors have a significant and positive influence on the accuracy of giving opinion audit.
5. The statistical test for all independent variables to the dependent variable shows that audit fees, expertise, knowledge of accounting and auditing, and professional skepticism simultaneously have a significant and positive influence on the accuracy of giving audit opinion.

5.2. Limitations of Research

This study has some limitations that could be the direction for further research. Some of the limitations include:

1. The variables in this study only use four independent variables (free) that contribute 61, 3% to the dependent variable of audit fees, expertise, knowledge of accounting and auditing, and skepticism of professional auditors, so there are many other factors that have not been studied.
2. Respondents who were sampled in this study only 67 respondents. Judging from the results of statistical tests it can be said that the sample used still has not given the dominant result to prove the hypothesis testing proposed
3. The use of testing tools in this study is still using multiple linear regression analysis. The testing tool only examines the relationship between independent variables X with dependent variable Y.

5.3. Suggestions

Based on the limitations of research and research results, some suggestions that can be given for further research and development of accounting and auditing science, can be described as follows:

1. For Further Research
Further research can look for more references to the determinants of the accuracy of giving audit opinions, such as tenure audit, objectivity, and integrity. It is also advisable to use a larger population so that the samples used can also be larger and expected the results of his research can contribute more. In addition, it is advisable to conduct tests on a wider scope to provide more empirically proven testing results of the research, as well as to use other testing tools, such as testing using path analysis so that it can be developed in testing the research model.
2. For Auditors
Referring to the results of research that proves that the knowledge of accounting and auditing and professional skepticism of auditors have an effect on the accuracy of giving audit opinion, the auditor is advised to keep using accountancy and auditing knowledge and skepticism of professional auditors in examining audit evidence in order to aim to provide the right audit opinion .
3. For the company
Considering the result of research indicating that audit fee has no effect on the accuracy of giving audit opinion, it can be suggested to provide audit fee according to the standard that has been set and its job so that the auditor can give the right opinion.

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