

ABSTRAK

Dalam melaksanakan tugasnya, auditor internal pemerintah wajib menjaga profesionalismenya. Sikap profesional pemeriksa diwujudkan dengan selalu bersikap skeptisisme profesional selama proses pemeriksaan dan mengedepankan prinsip pertimbangan profesional. Skeptisisme profesional auditor adalah sikap dan pemikiran yang selalu menanyakan dan melakukan evaluasi secara skeptis terhadap bukti audit.

Penelitian ini bertujuan untuk memperoleh informasi dan bukti empiris tentang adanya pengaruh gender, tipe kepribadian, dan pengalaman audit terhadap skeptisisme auditor internal pemerintah. Responden penelitian ini adalah auditor internal pemerintah yang bekerja di Inspektorat Provinsi Jawa Timur. Uji beda rata-rata (*independent sample t-test*) digunakan untuk menguji H_1 dan H_2 , sedangkan uji regresi linear sederhana digunakan untuk menguji H_3 . Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan tingkat skeptisisme antara auditor perempuan dan laki-laki. Hasil penelitian juga menunjukkan bahwa tidak terdapat perbedaan tingkat skeptisisme antara auditor dengan tipe kepribadian ST (*Sensing-Thinking*)/NT (*Intuition-Thinking*) dan SF (*Sensing-Feeling*)/NF (*Intuition-Feeling*). Hasil penelitian juga menunjukkan bahwa pengalaman audit berpengaruh positif terhadap skeptisisme auditor internal pemerintah.

Kata Kunci : Skeptisisme Auditor Internal Pemerintah, Gender, Tipe Kepribadian, Pengalaman Audit

ABSTRACT

Government internal auditors must maintain their professionalism when carrying out their duties. The professional attitude of the examiner is shown by always being professional skeptical during the inspection process and prioritize the principle of professional judgment. Auditor professional skepticism is an attitude and thought that always asks and evaluates skeptically about audit evidence.

This research aimed to obtain information and empirical evidence on the influence of gender, personality type, and audit experience on skepticism of government internal auditors. Respondents of this research are government internal auditors who work at the Inspectorate of East Java Province. Independent sample t-test was used to examine H_1 and H_2 , while a simple linear regression test was used to examine H_3 . The results of this research show that there is no difference in the level of skepticism between female and male auditors. The results also indicate that there is no difference in the level of skepticism between auditors with ST (Sensing-Thinking)/NT (Intuition-Thinking) personality types and SF (Sensing-Feeling)/NF (Intuition-Feeling) personality types. The results of this research also show that audit experience has a positive effect on the skepticism of government internal auditors.

Keywords : Skepticism of Government Internal Auditor, Gender, Personality Type, Audit Experience