

## ABSTRAK

MUHAMMAD EKO PRABOWO. Pengaruh Sikap Skeptisme Profesional, Komunikasi Interpersonal, dan Standar Audit Dalam Mendukung Penugasan Audit. Fakultas Ekonomi Universitas Negeri Jakarta. 2018.

Penelitian ini bertujuan untuk menganalisis pengaruh sikap skeptisme profesional terhadap penugasan audit, menganalisis pengaruh komunikasi interpersonal terhadap penugasan audit dan menganalisis pengaruh standar audit terhadap penugasan audit.

Penelitian ini menggunakan data primer berupa tanggapan auditor yang berada di Kantor Akuntan Publik terhadap kuisisioner yang telah disebar oleh peneliti. Adapun sampel dalam penelitian adalah auditor yang bekerja di Kantor Akuntan Publik di wilayah Jakarta Timur. Dalam penelitian ini digunakan metode *convenience sampling* dimana didapat 54 responden sebagai sampel. Penelitian ini menggunakan metode regresi linear berganda untuk menguji hipotesis dengan tingkat signifikansi 5%.

Berdasarkan hasil analisis yang dilakukan dalam penelitian ini, dapat disimpulkan bahwa Skeptisme profesional, Komunikasi Interpersonal, dan Standar Audit berpengaruh signifikan dalam mendukung Penugasan Audit secara parsial. Selain itu juga didapatkan hasil bahwa Skeptisme Profesional, Komunikasi Interpersonal, dan Standar Audit berpengaruh signifikan dalam mendukung Penugasan Audit secara simultan.

***Kata Kunci*** : *Penugasan Audit, Skeptisme Profesional Auditor, Komunikasi Interpersonal, Standar Audit*

## **ABSTRACT**

**MUHAMMAD EKO PRABOWO.** *Influence the Attitude of Professional Skepticism, Interpersonal Communications, and Audit Standards in Support of the Audit Assignment. Faculty of Economics, State University of Jakarta.*

*This research aims to analyze the effect of the attitude of professional scepticism towards the assignment of audits, analyzing the influence of interpersonal communication against the assignment of audit and analyze the effect of audit standards against the audit assignment.*

*The research of using primary data in the form of responses to the auditor who was in public accounting towards a questionnaire has been distributed by researchers. As for the sample in this research is the auditor who worked in public accounting in the area of East Jakarta. In this study used methods of convenience sampling which gained 54 respondents as samples. This study uses multiple linear regression method to test the hypothesis with a level of significance of 5%.*

*Based on the results of the analysis conducted in this study, it can be concluded that professional Scepticism, Interpersonal Communications, and Audit Standards significantly influential in supporting partially Audit Assignments. It also obtained the result that Professional Scepticism, Interpersonal Communications, and Audit Standards significantly influential in supporting the Audit Assignments simultaneously.*

*Keywords: Audit Assignment, Professional Skepticism, Interpersonal Communications, Audit Standards*