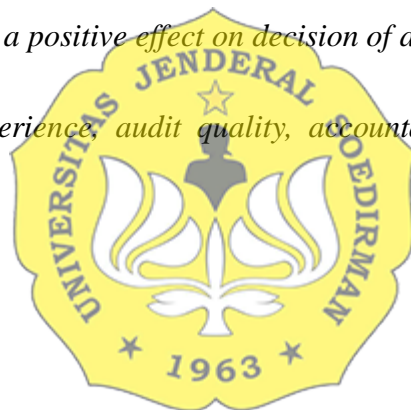


## SUMMARY

*This study aims to analyze the effect of work experience, audit quality, accountability, and auditor's independence on the decision of audit opinion. The population in this study was all Auditor in Audit Board of Republic Indonesia (BPK) Representative of the Province of DKI Jakarta. The research data was obtained directly from respondents through a questionnaire with a purposive sampling technique and using data analysis in the form of Multiple Regression Analysis on the SPSS. The research sample obtained amounted to 86 respondents. The results of this study indicate that: (1) work experience has a positive effect on decision of audit opinion, (2) audit quality has a positive effect on decision of audit opinion, (3) accountability has a positive effect on decision of audit opinion, and (4) independence has a positive effect on decision of audit opinion.*

*Keywords: work experience, audit quality, accountability, independence, audit opinion.*



## RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh pengalaman kerja, kualitas audit, akuntabilitas dan independensi auditor terhadap pengambilan keputusan opini audit. Populasi dalam penelitian ini adalah seluruh Auditor Badan Pemeriksa Keuangan (BPK) perwakilan Jakarta. Data penelitian diperoleh langsung dari responden melalui kuesioner dengan teknik purposive sampling dan menggunakan analisis data berupa Analisis Regresi Berganda pada aplikasi SPSS. Sampel penelitian yang diperoleh berjumlah 86 responden. Hasil penelitian ini menunjukkan bahwa: (1) pengalaman kerja berpengaruh positif terhadap pengambilan keputusan opini audit, (2) kualitas audit berpengaruh positif terhadap pengambilan keputusan opini audit, (3) akuntabilitas berpengaruh positif terhadap pengambilan keputusan opini audit, dan (4) independensi berpengaruh positif terhadap pengambilan keputusan opini audit.

Kata kunci: pengalaman kerja, kualitas audit, akuntabilitas, independensi, opini audit.

