

## ABSTRACT

*The financial statements are a very important tool for obtaining information in connection to financial position. However, the financial statements presented by management are often doubtful. Therefore, a third party service is required, in this case a public accountant who guarantees on the opinion of the fairness of the audited financial statements.*

*Audit opinion in this study is determined by four things: professional skepticism, ethics, independence, and experience of auditors. Therefore, the purpose of this study is to examine the effect of professional skepticism, ethics, independence, and auditor experience on audit opinion.*

*Population in this research is auditor working in Public Accounting Firm (KAP) in Bandung. The sample was taken using convenience sampling technique and resulted 51 respondents. The statistical tool used to test the hypothesis is multiple regression.*

*Based on the result of this research, the value of significance level for professional skepticism variable is 0,012, ethical variable equal to 0,025, independence variable equal to 0,034, experience variable equal to 0,036 then partially professional skepticism variable, ethics, independence and auditor experience influence audit opinion. And the significance level of F test is 0.000, simultaneously professional skepticism, ethics, independence, and auditor experience have an effect on audit opinion.*

*Thus professional skepticism, independence, ethics and auditor experience have a significant effect on audit opinion. Research using questionnaires with external auditors as respondents is suggested to conduct research at KAP low season, this is to facilitate researchers in collecting data.*

*Keywords - Professional skepticism, ethics, independence, auditor experience,*

*Audit opinion*