

ABSTRAK

Kebutuhan informasi keuangan yang tepat serta handal bagi para pengambil keputusan, seperti halnya investor, manajemen, kreditor, serta pemerintah ini menciptakan permintaan akan jasa layanan audit yang disediakan akuntan publik. Implementasinya harus dipikirkan terlebih dahulu dengan sebaik mungkin, sehingga bisa mengurangi tingkat risiko audit baik hukum ataupun penurunan bahkan kehilangan reputasi perusahaan.

Penelitian yang dilakukan oleh penulis pada seluruh auditor di Kantor Akuntan *Public* (KAP) Kota Semarang sebanyak 100 responden. Variabel independen pada penelitian ini yaitu risiko manipulasi *earnings* (X1), risiko *corporate governance* (X2), serta kompetensi auditor (X3). Variabel dependennya yaitu perencanaan audit (Y). Jenis data yang digunakan pada penelitian ini merupakan data primer yang diperoleh dari penyebaran kuesioner di 20 KAP di Kota Semarang.

Hasil penelitian menunjukkan bahwa (1) Risiko Manipulasi *Earnings* berpengaruh positif dan signifikan terhadap Perencanaan Audit (2) Risiko *Corporate Governance* tidak berpengaruh terhadap Perencanaan Audit (3) Kompetensi Auditor berpengaruh positif dan signifikan terhadap Perencanaan Audit.

Kata Kunci: Risiko Manipulasi *Earnings*, Risiko *Corporate Governance*, Kompetensi Auditor dan Perencanaan Audit.

ABSTRACT

The need for accurate and reliable financial information for decision makers, such as investors, management, creditors, and the government, creates a demand for audit services provided by public accountants. The implementation must be thought out in advance as well as possible, so that it can reduce the level of audit risk, either legal or decrease or even lose the company's reputation.

Research conducted by the author on all auditors at the Public Accounting Firm (KAP) Semarang City as many as 100 respondents. The independent variables in this study are earnings manipulation risk (X1), corporate governance risk (X2), and auditor competence (X3). The dependent variable is audit planning (Y). The type of data used in this study is primary data obtained from distributing questionnaires in 20 KAPs in Semarang City.

The results showed that (1) Earnings Manipulation Risk has a positive and significant effect on Audit Planning (2) Corporate Governance Risk has no effect on Audit Planning (3) Auditor Competence has a positive and significant effect on Audit Planning.

Keywords: Earnings Manipulation Risk, Corporate Governance Risk, Auditor Competence and Audit Planning.