

RINGKASAN

Penelitian ini berjudul “Pengaruh Kompetensi, Integritas, dan Kemampuan Auditor Mendeteksi Kecurangan Terhadap Kualitas Audit di masa Pandemi *Covid-19* dengan Skeptisme Profesional sebagai Variabel Moderasi”. Penelitian ini bertujuan untuk menganalisis (1) pengaruh kompetensi terhadap kualitas audit di masa pandemi *Covid-19*, (2) pengaruh integritas terhadap kualitas audit di masa pandemi *covid-19*, (3) pengaruh kemampuan auditor mendeteksi kecurangan terhadap kualitas audit di masa pandemi *covid-19*, (4) memperkuat pengaruh kompetensi terhadap kualitas audit di masa pandemi *Covid-19* dengan skeptisme profesional sebagai variabel moderasi, (5) memperkuat pengaruh integritas terhadap kualitas audit di masa pandemi *Covid-19* dengan skeptisme profesional sebagai variabel moderasi, (6) memperkuat pengaruh kemampuan auditor mendeteksi kecurangan terhadap kualitas audit di masa pandemi *Covid-19* dengan skeptisme profesional sebagai variabel moderasi.

Jenis penelitian ini adalah menggunakan pendekatan kuantitatif. Teknik pengambilan sampel menggunakan sampling jenuh dengan jumlah sampel sebanyak 56 auditor yang di KAP Jawa Tengah. Data yang digunakan adalah data primer yang didapatkan melalui kuesioner. Analisis data dalam penelitian ini menggunakan uji kualitas data, statistik deskriptif, uji asumsi klasik, uji regresi berganda, uji regresi moderasi. Hasil dari penelitian ini menunjukkan bahwa: (1) Kompetensi berpengaruh positif terhadap kualitas audit di masa pandemi *covid-19*, (2) Integritas berpengaruh positif terhadap kualitas audit di masa pandemi *covid-19*, (3) Kemampuan auditor mendeteksi kecurangan berpengaruh positif terhadap kualitas audit di masa pandemi *covid-19*, (4) Skeptisme profesional memperlemah pengaruh kompetensi terhadap kualitas audit di masa pandemi *covid-19*, (5) Skeptisme profesional memperkuat pengaruh integritas terhadap kualitas audit di masa pandemi *covid-19*, (6) Skeptisme profesional memperlemah pengaruh kemampuan auditor mendeteksi kecurangan terhadap kualitas audit di masa pandemi *covid-19*.

Implikasi dalam penelitian ini yaitu kompetensi, integritas, dan kemampuan auditor mendeteksi kecurangan berpengaruh positif terhadap kualitas audit di masa pandemi *covid-19*. Skeptisme profesional memperkuat pengaruh kompetensi, kemampuan auditor mendeteksi kecurangan terhadap terhadap kualitas audit di masa pandemi *covid-19* sedangkan skeptisme profesional memperlemah pengaruh integritas terhadap kualitas audit di masa pandemi *covid-19*. auditor, diharapkan dapat mengetahui faktor yang mempengaruhi kualitas audit dapat memahami lebih dalam terkait kompetensi, integritas, dan kemungkinan adanya kecurangan agar mampu mempertahankan kualitas audit, khususnya di masa pandemi *covid-19*. KAP mahasiswa diharapkan memberikan edukasi atau pelatihan terhadap auditor untuk meningkatkan kemampuan terkait kompetensi, integritas, dan kemampuan mendeteksi kecurangan sehingga mampu mempertahankan kualitas audit khususnya di masa pandemi *covid-19*.

Kata Kunci: kompetensi, integritas, kemampuan auditor mendeteksi kecurangan, kualitas audit, skeptisme profesional, auditor KAP.



SUMMARY

This research is entitled "The Effect of Competence, Integrity, and Auditor Ability to Detect Fraud on Audit Quality during the Covid-19 Pandemic with Professional Skepticism as a Moderating Variable". This study aims to analyze (1) the effect of competence on audit quality during the Covid-19 pandemic, (2) the effect of integrity on audit quality during the covid-19 pandemic, (3) the effect of auditors' ability to detect fraud on audit quality during the covid-19 pandemic, (4) strengthen the influence of competence on audit quality during the Covid-19 pandemic with professional skepticism as a moderating variable, (5) strengthen the influence of integrity on audit quality during the Covid-19 pandemic with professional skepticism as a moderating variable, (6) strengthen the influence of the auditor's ability to detect fraud on audit quality during the Covid-19 pandemic with professional skepticism as a moderating variable.

This type of research is using a quantitative approach. The sampling technique in this study used saturated sampling with a total sample of 56 auditors at KAP Central Java. The data used is primary data obtained through a questionnaire. Data analysis in this study used data quality test, descriptive statistics, classical assumption test, multiple regression test, and moderation regression test. The results of this study indicate that: (1) Competence has a positive effect on audit quality during the covid-19 pandemic, (2) Integrity has a positive effect on audit quality during the covid-19 pandemic, (3) The ability of auditors to detect fraud has a positive effect on quality. auditing during the covid-19 pandemic, (4) professional skepticism weakens the influence of competence on audit quality during the covid-19 pandemic, (5) professional skepticism strengthens the influence of integrity on audit quality during the covid-19 pandemic, (6) professional skepticism weakens the effect of auditors' ability to detect fraud on audit quality during the covid-19 pandemic.

The implications of this study are that the competence, integrity, and ability of auditors to detect fraud have a positive effect on audit quality during the covid-19 pandemic. Professional skepticism strengthens the influence of competence, the ability of auditors to detect fraud on audit quality during the COVID-19 pandemic, while professional skepticism weakens the influence of integrity on audit quality during the COVID-19 pandemic. auditors, are expected to be able to know the factors that affect audit quality so that they can understand more deeply about competence, integrity, and the possibility of fraud in order to be able to maintain audit quality, especially during the covid-19 pandemic. KAP students are expected to provide education or training for auditors to improve their competence, integrity, and ability to detect fraud so that they are able to maintain audit quality, especially during the COVID-19 pandemic.

Keywords: *competence, integrity, auditor's ability to detect fraud, audit quality, professional skepticism, KAP auditor*