

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, pengalaman, dan kepatuhan kode etik terhadap kualitas audit melalui skeptisisme profesional auditor. Populasi dalam penelitian ini adalah auditor di Kantor Akuntan Publik yang berada di Kota Bandung Jawa Barat. Sampel penelitian yang diperoleh yaitu sebanyak 82 auditor. Teknik pengambilan sampel yang digunakan adalah teknik purposive sampling. Metode pengumpulan data dilakukan melalui penyebaran kuesioner. Teknik analisis data dalam penelitian ini menggunakan analisis *Structural Equation Modeling* (SEM) dibantu dengan *software Smartpls 3.0*.

Hasil penelitian ini menunjukkan bahwa: (1) Independensi tidak berpengaruh meningkatkan skeptisisme profesional auditor. (2) Pengalaman berpengaruh secara positif meningkatkan skeptisisme profesional auditor. (3) Kepatuhan kode etik berpengaruh secara positif meningkatkan skeptisisme profesional auditor. (4) Skeptisisme profesional auditor berpengaruh secara positif meningkatkan kualitas audit. (5) Independensi tidak berpengaruh meningkatkan kualitas audit melalui skeptisisme profesional auditor. (6) Pengalaman tidak berpengaruh meningkatkan kualitas auditor melalui skeptisisme profesional auditor. (7) Kepatuhan kode etik tidak berpengaruh meningkatkan kualitas audit melalui skeptisisme profesional auditor.

Kata Kunci : Independensi, Pengalaman, Kepatuhan Kode Etik, Skeptisisme Profesional Auditor, Kualitas Audit.

SUMMARY

This study aims to determine the effect of independence, experience, and compliance with the code of ethics on audit quality through auditor's professional skepticism. The population in this study are auditors at the Public Accounting Firm in Bandung, West Java. The research sample obtained is a many as 82 auditors. The sampling technique used is purposive sampling technique. The method of data collection is done through the distribution of questionnaires. The data analysis technique in this study used Structural Equation Modeling (SEM) analysis assisted by Smartpls 3.0 software.

The results of this study indicate that : (1) Independence has no effect increasing on auditor's professional skepticism. (2) Experience has a positive effect increasing on auditor's professional skepticism. (3) Compliance code of ethics has a positive effect increasing on auditor's professional skepticism. (4) Auditor's professional skepticism has a positive impact increasing on audit quality. (5) Independence has no effect increasing on audit quality through the auditor's professional skepticism. (6) Experience has no effect increasing on audit quality through the auditor's professional skepticism. (7) Compliance with code of ethics has no effect increasing on audit quality through the auditor's professional skepticism.

Keywords: *Independence, Experience, compliance code of ethics, the auditor's professional skepticism.audit quality.*

