RINGKASAN

Penelitian ini mengambil judul "Pengaruh Independensi, Skeptisisme, *Moral Reasoning* dan *Ego Depletion* Terhadap Kualitas Audit BPK RI Perwakilan Provinsi Banten". Penelitian ini mengkaji beberapa permasalahan terkait (1) Apakah independensi memberikan pengaruh positif terhadap kualitas audit, (2) Apakah skeptisisme memberikan pengaruh positif terhadap kualitas audit, (3) Apakah *moral reasoning* memberikan pengaruh positif terhadap kualitas audit dan (4) Apakah ego depletion memberikan pengaruh negatif terhadap kualitas audit. Tujuan dari penelitian ini yaitu (1) Menganalisis pengaruh independensi positif terhadap kualitas audit, (2) Menganalisis pengaruh skeptisisme positif terhadap kualitas audit, (3) Menganalisis pengaruh *moral reasoning* positif terhadap kualitas audit dan (4) Menganalisis pengaruh *ego depletion* negatif terhadap kualitas audit.

Penelitian ini berlandaskan pada teori agensi dan teori atribusi sebagai pendekatan teoritis untuk melihat hubungan independensi, skeptisisme, *moral reasoning* dan *ego depletion* terhadap kualitas audit. Teori agensi digunakan untuk melihat sikap independensi yang dimiliki auditor dapat membantu auditor berpikir lebih objektif dan teliti saat melaksanakan proses pemeriksaan. Sedangkan, teori atribusi digunakan untuk melihat skeptisisme, *moral reasoning* dan *ego depletion* sebagai faktor internal auditor yang dapat mempengaruhi keputusan dan pola pikir auditor selama proses pemeriksaan. Penelitian ini dirancang menggunakan metode kuantitatif dengan jenis data sekunder melalui kuesioner yang disebarkan baik secara langsung, maupun melalui *google form*. Pemilihan sampel pada penelitian ini menggunakan *nonprobability sampling*, jenis sampling total. Pendekatan ini diterapkan terhadap 51 populasi pemeriksa yang bekerja di BPK RI Perwakilan Provinsi Banten. Namun, data yang dianalisis berdasar dari 46 responden yang bersedia mengisi kuesioner. Pengolahan data dalam penelitian ini dilakukan dengan bantuan *software* SPSS (*Statistical Product and Service Solutions)* versi 26. Teknik analisis data yang digunakan dalam penelitian ini yaitu statistik deskriptif, uji validitas, uji relibilitas, uji asumsi klasik (uji normalitas, uji heteroskedastisitas dan uji multikolinearitas), uji kelayakan model (koefisien determinasi dan uji *goodness of fit*), analisis linear berganda dan uji pengaruh parsial (Uji-t).

Berdasarkan hasil penelitian dan analisis data dengan software SPSS versi 26 mengungkapkan bahwa (1) Independensi auditor berpengaruh secara positif dan signifikan terhadap kualitas audit, (2) Skeptisisme auditor berpengaruh secara positif dan signifikan terhadap kualitas audit, (3) *moral reasoning* berpengaruh secara negatif dan tidak signifikan terhadap kualitas audit dan (4) *ego depletion* berpengaruh secara negatif dan tidak signifikan terhadap kualitas audit.

Implikasi dari penelitian ini yaitu penggunaan teori agensi dan teori atribusi dapat menjelaskan hubungan yang terjadi antara independensi, skeptisme, *moral reasoning*, *ego depletion* dan kualitas audit. Variabel independensi dan skeptisisme berpengaruh secara positif dan signifikan terhadap peningkatan kualitas audit, sehingga BPK RI Perwakilan Provinsi Banten sebaiknya memperkuat kedua aspek tersebut dengan melakukan pelatihan terkait etika dan kode etik profesi auditor

yang berlandaskan studi kasus. Sementara itu, variabel moral reasoning dan *ego depletion* berpengaruh negatif dan tidak signifikan terhadap kualitas audit, sehingga berperan dalam penurunan kualitas audit yang disajikan. Hal ini dapat menjadi acuan bagi BPK RI Perwakilan Provinsi Banten untuk mengantisipasi keadaan tersebut dengan melakukan penguatan terhadap aspek-aspek psikologis auditor, spesifiknya terkait pengambilan keputusan dan kestabilan emosi.

Kata Kunci: Independendensi, Skeptisisme, *Moral Reasoning*, *Ego Depletion*, Kualitas Audit

SUMMARY

This study is titled "The Influence of Independence, Skepticism, Moral Reasoning, and Ego Depletion on Audit Quality at the Audit Board of the Republic of Indonesia (BPK RI) Representative Office in Banten Province." The research examines several issues, namely: (1) Whether independence has a positive influence on audit quality, (2) Whether skepticism has a positive influence on audit quality, (3) Whether moral reasoning has a positive influence on audit quality, and (4) Whether ego depletion has a negative influence on audit quality. The objectives of this study are: (1) To analyze the positive influence of independence on audit quality, (2) To analyze the positive influence of skepticism on audit quality, (3) To analyze the positive influence of moral reasoning on audit quality, and (4) To analyze the negative influence of ego depletion on audit quality.

This study is grounded in agency theory and attribution theory as theoretical approaches to examine the relationship between independence, skepticism, moral reasoning, and ego depletion in relation to audit quality. Agency theory is employed to understand how an auditor's independence can foster more objective and thorough thinking during the auditing process. Meanwhile, attribution theory is used to analyze skepticism, moral reasoning, and ego depletion as internal factors within auditors that may influence their decision-making and thought patterns throughout the examination. This research is designed using a quantitative method, with secondary data collected through questionnaires distributed both directly and via Google Forms. The sampling method applied in this study **is** *non-probability sampling, specifically total sampling. This approach was directed at a population of 51 auditors working at the Audit Board of the Republic of Indonesia (BPK RI) Representative Office in Banten Province. However, the analysis was conducted based on responses from 46 individuals who completed the questionnaire. Data processing in this study was assisted by the Statistical Product and Service Solutions (SPSS) software, version 26. The analytical techniques employed include descriptive statistics, validity testing, reliability testing, classical assumption tests (normality test, heteroscedasticity test, and multicollinearity test), model feasibility tests (coefficient of determination and goodness of fit test), multiple linear analysis, and partial effect testing (t-test).*

Based on the results of the study and data analysis using SPSS version 26, it was revealed that (1) Auditor independence has a positive and significant influence on audit quality, (2) Auditor skepticism has a positive and significant influence on audit quality, (3) Moral reasoning has a negative and insignificant influence on audit quality and (4) Ego depletion has a negative and insignificant influence on audit quality.

The implication of this study is that the use of agency theory and attribution theory can explain the relationship between independence, skepticism, moral reasoning, ego depletion, and audit quality. The variables of independence and skepticism have a positive and significant impact on improving audit quality.

Therefore, it is recommended that the Audit Board of the Republic of Indonesia (BPK RI) Representative Office in Banten Province strengthen these two aspects by conducting ethics-related training and professional code of conduct workshops based on case studies. On the other hand, the variables of moral reasoning and ego depletion show a negative and insignificant influence on audit quality, thereby contributing to the decline in the quality of audits produced. These findings can serve as a reference for the BPK RI Representative Office in Banten Province to anticipate such conditions by enhancing the psychological aspects of auditors, particularly related to decision-making capacity and emotional stability.

Keywords: *Independence, Skepticism, Moral Reasoning, Ego Depletion, Audit Quality*