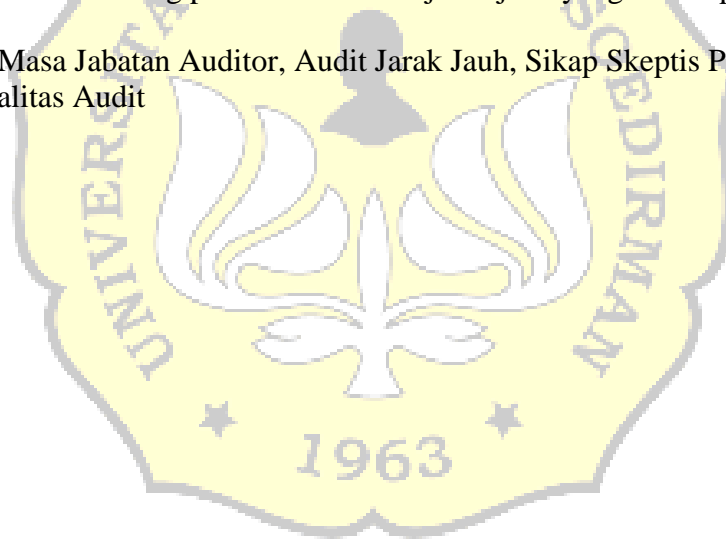


RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh masa kerja auditor, audit jarak jauh, skeptisisme profesional, dan integritas terhadap kualitas audit di Badan Pemeriksa Keuangan Republik Indonesia (BPK RI). Penelitian menggunakan metode kuantitatif dengan pengumpulan data melalui kuesioner daring yang disebarikan kepada 98 responden menggunakan teknik purposive sampling, serta dianalisis menggunakan uji asumsi klasik, analisis regresi linier berganda, dan uji hipotesis. Hasil penelitian menunjukkan bahwa masa kerja auditor dan audit jarak jauh tidak berpengaruh signifikan terhadap kualitas audit, sedangkan skeptisisme profesional dan integritas berpengaruh positif dan signifikan terhadap kualitas audit, di mana semakin tinggi skeptisisme profesional dan integritas auditor maka semakin tinggi pula kualitas audit yang dihasilkan. Berdasarkan temuan tersebut, BPK RI disarankan untuk memprioritaskan pengembangan skeptisisme profesional dan integritas auditor melalui pelatihan berkelanjutan, serta meningkatkan efektivitas infrastruktur teknologi untuk mendukung pelaksanaan audit jarak jauh yang lebih optimal.

Kata Kunci: Masa Jabatan Auditor, Audit Jarak Jauh, Sikap Skeptis Profesional, Integritas, Kualitas Audit



ABSTRACT

This study aims to analyze the effect of audit tenure, remote auditing, professional skepticism, and integrity on audit quality at the Supreme Audit Agency of the Republic of Indonesia (BPK RI). This study employed a quantitative method with data collected through an online questionnaire distributed to 98 respondents using purposive sampling technique, and analyzed using classical assumption tests, multiple linear regression analysis, and hypothesis testing. The results indicate that audit tenure and remote auditing do not have a significant effect on audit quality, whereas professional skepticism and integrity have a positive and significant effect on audit quality, whereby the higher the auditor's professional skepticism and integrity, the higher the resulting audit quality. Based on these findings, the BPK RI is advised to prioritize the development of auditors' professional skepticism and integrity through continuous training, as well as to improve the effectiveness of technological infrastructure to support more optimal implementation of remote auditing.

Keywords: Audit Tenure, Remote Auditing, Professional Skepticism, Integrity, Audit Quality

