

The Effect of Auditor Ethics, Auditor Experience and Independence on Audit Quality Through Professional Skepticism

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Received: July, 29, 2021 **Revised:** August, 31, 2021 **Accepted:** September, 30, 2021

Abstract.

This study aims to assess the impact of auditor ethics, auditor experience, and auditor independence on the quality of audits, with skepticism acting as an intervening variable. The study comprised a cohort of 52 auditors operating in Jakarta. The data source utilized in this study consists of primary data acquired through disseminating questionnaires to all participants. The planned data analysis procedure involves conducting tests on the outer model, inner model, and hypothesis utilizing structural equation modeling (SEM) analysis with smartPLS. The findings indicated that auditors' ethical conduct, level of expertise, independence, and skepticism had a favorable and noteworthy impact on the quality of audits. Auditors' ethical conduct, professional expertise, and impartiality exert a constructive and substantial influence on the level of skepticism. Concurrently, auditors' ethical conduct, professional background, and impartiality positively influence the quality of audits by fostering a critical mindset.

Keywords: Auditor Ethics, Experience, Independence, Professional Skepticism, Audit Quality

DOI : <https://doi.org/10.57178/atestasi.v4i2.717>

p-ISSN : 2621-1963

e-ISSN : 2621-1505

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Introduction

Amid a dynamic economic environment, companies encounter escalating competitiveness and many challenges. The expert judgment the examining accountant provides regarding the sufficiency and dependability of the information or financial statements issued by the accountant (examining accountant) introduces substantial intricacy to accounting information. As a professional responsible for scrutinizing the company's financial statements, the auditor must assess the accuracy of the account balances depicted in those statements. An audit's quality significantly impacts the comprehensiveness of the public accountability report it generates (Oktarini & Samantha, 2016). An accountant is a professional tasked with examining an organization's financial accounts and evaluating their precision and adherence to universally

accepted financial accounting rules or principles. The ethical principles of the Public Accountant division stress the importance of maintaining a consistent mentality in assessing independence while delivering professional services, as specified in the Public Accountant professional standards issued by IAI. An independence assessment should encompass tangible and perceived independence (Widyanto, 2016). Article 6, paragraph 1 of the Indonesian Public Accountant Code of Ethics also highlights the significance of public accountants maintaining an impartial stance, refraining from favoring any party and ensuring the integrity of the financial accounts produced.

To achieve optimal audit quality, it is necessary to adhere to auditing standards and principles, maintain independence, abide by the law, and adhere to the professional code of ethics. The Public Accountant Professional Standards (SPAP) are comprehensive criteria governing public accountants' examination. They encompass all areas of assignments, including mental independence and cultivating an independent mindset (Lufriansyah & Siregar, 2018). Audit quality, as per the definition provided by Mulyadi (2014), encompasses the auditor's proficiency in identifying significant errors and other anomalies. An auditor must adopt a suspicious stance when expressing their view on the fairness of financial figures. Auditor professional skepticism is characterized by a mindset that consistently scrutinizes and analytically assesses audit evidence. Professional standards for public accountants define professional skepticism as an attitude characterized by constant questioning and critical evaluation of audit evidence (IAI, 2001). A suspicious mindset is crucial when identifying possible instances of fraud. Multiple studies (Aruan et al., 2019; Nurjanah & Kartika, 2016; Sari & Ramantha, 2015) have demonstrated that skepticism has a beneficial and substantial impact on the quality of audits. Accounting ethics study in Indonesia mainly focuses on the cognitive elements of accountants about ethical decision-making. Ethics is a framework of moral principles or ideals that direct an individual's conduct. The accounting profession is increasingly recognizing the need for ethical and moral consciousness. Various research (Kuntari et al., 2017; Winantyadi & Waluyo, 2014) have demonstrated that ethical behavior benefits audit quality. Contrary to this, a study conducted by Deli and Syarif in 2015 presents contrasting findings, asserting that ethics does not impact the quality of audits. An auditor's maturity is established by their acquired knowledge throughout education and the experience earned by conducting financial audits. An auditor must possess both knowledge and audit experience, as the latter is crucial. Various studies have yielded conflicting findings on the relationship between experience and audit quality. Some researchers (Nurjanah & Kartika, 2016; Rahayu & Suryono, 2016; Trihapsari & Anisykurlillah, 2016) have concluded that experience benefits audit quality. Conversely, a separate study conducted by Sari & Ramantha (2015) revealed no significant effect of audit experience on audit quality. The auditors' impartiality is crucial in the execution of their responsibilities. Mental autonomy entails maintaining an unbiased perspective while conducting an examination. An auditor is seen as lacking independence if they possess associations with clients that could compromise their objectivity. Studies conducted by Rahayu & Suryono (2016), Sari & Ramantha (2015), and Sugiarmini & Datri (2017) have demonstrated that independence has a favorable and substantial impact on audit quality. However, a separate study by Trihapsari & Anisykurlillah (2016) has yet to find a discernible influence of independence on audit quality.

This study aims to replicate prior findings by using the variable of auditory professional skepticism as an intervening variable. The anticipated outcomes of this research endeavor are poised to yield a more profound comprehension of the variables that influence the caliber of audits.

Recognition or acknowledgment of the source or origin of something. Attribution Theory is the theoretical framework that evaluates the veracity of the auditor's viewpoint, with a specific emphasis on the individual's interpretation and understanding of events. Auditing is the act of gathering and analyzing evidence to see if information aligns with set standards. It necessitates the involvement of skilled and impartial auditors who can evaluate and provide a report on the compliance of the information. As described by De Angelo (1981), audit quality refers to the likelihood that an auditor can detect and disclose irregularities in their client's accounting system. The measure of audit quality encompasses the accounting firm's capacity to comprehend the client's business, accounting principles, adaptability in adhering to GAAP, competitive ability, and other factors that may impact the assessment of information conformity with established criteria (Hai et al., 2020).

The exercise of professional skepticism by auditors is a crucial element in guaranteeing the quality of audits. Auditors must maintain a suspicious mindset, consistently interrogating and rigorously assessing audit evidence. According to the Public Accountant Professional Standards (SPAP), professional skepticism is characterized by a philosophy that always examines and critically assesses audit evidence (IAI, 2001). According to Nelson (2009), professional skepticism is a deliberate decision by auditors to fulfill their responsibility of preventing or minimizing the adverse outcomes of others' actions, particularly in identifying possible fraudulent activities. Ensuring audit quality also relies on the crucial topic of auditor ethics. Ethics can be defined as a collection of moral principles or beliefs that serve as a compass for an individual's conduct. Auditors who have obligations to society, clients, and other practitioners must carry out their professional services with a pragmatic and visionary perspective. Ethical principles serve as the fundamental structure for the ethical regulations that oversee the execution of professional services by individuals (Alfiati, 2017). The level of expertise an auditor possesses directly impacts an audit's quality. Experience is the acquisition of knowledge and the cultivation of behavioral abilities through both structured and informal schooling. Research yields inconclusive findings regarding the impact of experience on audit quality, as certain studies (Nurjanah & Kartika, 2016; Rahayu & Suryono, 2016; Trihapsari & Anisykurlillah, 2016) assert a favorable effect, while other studies (Sari & Ramantha, 2015) demonstrate that audit experience does not influence audit quality.

Auditor independence, both in actuality and perception, is a fundamental requirement for achieving excellent audit quality. Mental autonomy entails maintaining an unbiased perspective while examining, whereas physical freedom pertains to how others perceive the auditor's independence. Studies indicate that independence has a favorable and substantial impact on the quality of audits (Rahayu & Suryono, 2016; Sari & Ramantha, 2015; Sugiarmmini & Datrini, 2017), while some studies argue there is no such effect (Trihapsari & Anisykurlillah, 2016). Ethics is commonly understood as a collection of moral principles or values. Nasution (2018) asserted that the public's confidence in the quality of audits would increase if the accounting profession adhered to rigorous criteria when conducting audits. Ethics refers to the moral principles or standards that govern the behavior of individuals or groups. Ethics is the discipline that guides individuals in making choices among various options based on moral ideals. The research conducted by Sugiarmmini and Aini (2016) and Sugiarmmini and Datrini (2017) asserts that ethics benefits the quality of audits.

H₁: Ethics has a positive and significant effect on audit quality.

Auditor experience refers to the knowledge acquired by an auditor over an extended period, which enhances their understanding and proficiency in handling material issues (Winantyadi & Waluyo, 2014). Formal and non-formal education can improve one's knowledge of accounting and auditing, thereby contributing to acquiring experience. Silalahi, (2018) determined that the cumulative effect of auditors' experience, including the duration of their tenure, the number of inspection assignments completed, and the variety of companies audited, positively impacts their expertise in auditing. Aini's (2016) research revealed a noteworthy positive correlation between auditor experience and audit quality. This demonstrates a positive correlation between the level of expertise auditors possess and the quality of audit outcomes they achieve. The findings of this study are corroborated by a survey conducted by Hasibuan (2016), which discovered that auditor experience has a significant impact on the quality of audits.

H₂: Auditor experience has a positive and significant effect on audit quality.

Mulyadi (2014) says that independence means a mental attitude free from influence, not controlled by other parties, or dependent on others. Independence also means an objective consideration in formulating and expressing his opinion. Alvin (2014) says that independence in auditing means taking an unbiased point of view in conducting audit testing, evaluating audit evidence on test results, and issuing audit reports. Kurnia's research (2018), titled the effect of public accountant independence and dysfunctional behavior of public accountants on audit quality, states that independence positively impacts audit quality. Independence means that the auditor must be honest, not easily influenced, and not take sides with anyone's interests because he does his job in the public interest.

H₃: Independence has a positive and significant effect on audit quality.

Auditor professional skepticism is characterized by a mindset that consistently challenges and critically evaluates the audit evidence (Enofe et al., 2015). As stated by Kushasyandita (2012), auditor professional skepticism refers to the mindset auditors must have when performing their responsibilities as public accountants entrusted by the public. This mindset involves consistently challenging and not readily accepting audit evidence to ensure the accuracy of the auditor's view. Auditors are required to exhibit an even greater degree of professional skepticism. A contributing factor to the inability of auditors to identify errors in financial accounts is the need for more doubt displayed by audit professionals (Kushasyandita & Januarti, 2012). According to this study, out of the 45 instances of fraudulent activity in the financial accounts, 24 incidents (60%) were attributed to the auditors' failure to exercise a sufficient level of professional skepticism. This demonstrates the necessity for auditors to possess and utilize professional doubt in their role as professionals responsible for providing judgments on financial accounts to ensure the production of high-quality audits. The findings of the study conducted by Aruan et al. (2019) and Nurjanah & Kartika (2016) indicate that skepticism has a notable and beneficial impact on the quality of audits.

H₄: Professional Skepticism has a positive and significant effect on Audit quality.

The theory of the accuracy of offering auditor views is based on behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which an individual perceives an event, specifically focusing on how they interpret the underlying reasons or causes of their conduct. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by a combination of internal factors, such as ability or effort, and external factors, such as work challenges or luck (Suartana, 2010). The application of attribution theory is relevant to this research since it aims to examine the impact of auditor ethics on skepticism by testing various factors. Individuals with strong ethical principles will demonstrate functional behavior while fulfilling their responsibilities, leading to optimal outcomes. The findings of Attamimi and Riduwan (2015) and Silalahi (2018) indicate that auditor ethics substantially and favorably impact skepticism.

H5: Ethics has a positive and significant effect on professional skepticism.

The accuracy of offering auditor views is based on behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which individuals understand events and determine the reasons or causes behind their actions. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by a blend of internal factors, such as ability or effort, and external factors, such as work challenges or luck (Suartana, 2010). Insufficient auditor experience during an audit leads to a diminished level of professional skepticism in the search for evidence, compromising the audit's overall quality. The findings of the studies above (Silalahi, 2018; Winantyadi & Waluyo, 2014) demonstrate that experience exerts a substantial and favorable impact on skepticism.

H6: Experience has a positive and significant effect on professional skepticism.

The accuracy of offering auditor views is based on behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which an individual perceives an event, specifically focusing on how they interpret the underlying reasons or causes of their conduct. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by a combination of internal factors, such as ability or effort, and external factors, such as work challenges or luck (Suartana, 2010). An individual with a strong sense of autonomy will refrain from favoring any particular side while fulfilling their responsibilities, ensuring optimal outcomes (Tepalagul & Lin, 2015). The study conducted by Rifoaffa and Zaldin (2020) revealed that independence benefits the auditor's capacity to identify fraudulent activities using professional skepticism.

H7: Independence has a positive and significant effect on professional skepticism.

The accuracy of offering auditor views is based on behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which an individual comprehends an event, specifically focusing on how they understand the underlying reasons or causes for their conduct. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by both internal factors, such as ability or effort, and external factors, such as work difficulties or luck (Heider, 1958; Suartana, 2010). This study utilizes attribution theory to ascertain the behavior of auditors in delivering high-quality audits. Attribution theory posits that a blend of internal and external elements influences an individual's behavior. Internal forces, such as ability or effort, originate from within the person, while external forces, such as work-related challenges, stem from outside sources (Suartana, 2010). Individuals possessing solid ethical principles will fulfill their responsibilities by

employing skepticism to seek out audit data that may be deemed trustworthy (Kuntari et al., 2017). This enhances the credibility of the forthcoming auditor's opinion.

H₈: Ethics has a positive and significant effect on audit quality through professional skepticism

The notion of the accuracy of offering auditorial views is based on the concept of behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which an individual perceives an event, specifically focusing on how they interpret the underlying reasons or causes of their own conduct. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by a combination of internal factors, such as ability or effort, and external factors, such as work challenges or luck (Suartana, 2010). An experienced auditor fulfills their responsibilities by diligently seeking audit evidence with a skeptical mindset, ensuring the reliability of the gathered evidence. The findings of the study conducted by Oktarini and Ramantha (2016) indicate that having prior work experience has a beneficial impact on the quality of audits by enhancing the level of professional skepticism exhibited by auditors.

H₉: There is a positive influence between auditor experience and audit quality through professional skepticism

Attribution theory examines the cognitive process by which an individual perceives an event, specifically focusing on how they perceive and explain the reasons or causes behind their own conduct. Attribution theory, developed by Fritz Heider, posits that an individual's behavior is influenced by a blend of internal and external factors. Internal forces refer to personal attributes like ability or effort, while external forces encompass external circumstances like work challenges or luck (Suartana, 2010). An individual who possesses independence will refrain from aligning themselves with any one party while doing their job, ensuring that skepticism is employed while validating the auditor's findings. Therefore, this ensures that the opinion provided by the auditor is of high quality. The study conducted by Santoso (2020) reveals that the variable of professional skepticism has the capacity to reduce the favorable impact of independence on the quality of audits.

H₁₀: Independence has a positive and significant effect on audit quality through skepticism.

Research Design and Method

This study is classified as quantitative research. The investigation encompassed the entire population of auditors employed at KAP in Jakarta. The study used a census sampling technique, wherein all 52 auditors in the population were included as samples. The data contained in this study is derived directly from primary sources. The data is acquired through field research, specifically by personally observing the subject of study and employing data-gathering methods such as questionnaires and observations. The questionnaire in this study utilized an ordinal scale to measure the statements for each variable. This scale is specifically created to assess the subject's degree of agreement or disagreement with the claims using a 5-point scale. The scale is as follows: a value of 1 represents a severe disagreement, 2 indicates disagreement, 3 signifies a lesser degree of agreement, 4 represents agreement, and 5 indicates a strong understanding. The data analysis

method involves conducting descriptive statistical tests, outer model tests encompassing convergent validity, discriminant validity, composite reliability, inner model tests (structural models), evaluated using R-square for dependent constructs, and t-tests and significance of structural path parameter coefficients. In addition to hypothesis testing, the investigation involves applying structural equation modeling (SEM) using smartPLS.

Table 1. Operational Variables and Indicators

Variable	Item	Indicator	Reference
Auditor Ethics	X1.1	Adherence to professional ethics scale code	(Silalahi, 2018; Winantyadi & Waluyo, 2014)
	X1.2	Independence from clients	
	X1.3	Moral responsibility	
	X1.4	Conduct in accordance with existing regulations	
	X1.5	The trust of the other party	
Auditor Experience	X2.1	Decide	(Oktarini & Ramantha, 2016; Sari & Ramantha, 2015)
	X2.2	Task intensity and career development	
	X2.3	Employability	
	X2.4	Length of work	
	X2.5	Competence	
Auditor Independence	X3.1	Length of relationship with clients	(Aini, 2016; Kurnia, 2018)
	X3.2	Client pressure	
	X3.3	Review from fellow auditors	
	X3.4	Provision of non-audit services	
Professional Skepticism	Z1.1	Evaluating audit findings should use skepticism	(Adziem, 2016; Oktarini & Ramantha, 2016; Sari & Ramantha, 2015)
	Z1.2	Skepticism is influential in finding violations in financial statements	
	Z1.3	Auditors should use skepticism in evaluating audit findings	
	Z1.4	The professional demands of an auditor in auditing result in the growth of skepticism	
Audit Quality	Y1.1	Misstatement detection	(Aini, 2016; Sari & Ramantha, 2015)
	Y1.2	Conformity with Public Accountant Examination Standards	
	Y1.3	Compliance with the code of ethics Standard Operating Procedures	
	Y1.4	The precautionary principle	

Results and Discussion

Descriptive statistical analysis is the initial step in assessing research data. The purpose of descriptive statistical analysis is to provide a comprehensive understanding of the data used in the study. This is achieved by examining various statistical measures such as the mean, standard deviation, variance, maximum, minimum, and sum of the variables related to auditor ethics, auditor experience, auditor independence, professional skepticism, and audit quality. These statistical measures are presented in Table 2.

Table 2. Descriptive Statistics test results

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Ethics	35	3.00	5.00	4.4571	.58726
Auditor Experience	35	3.38	5.00	4.5250	.51877
Auditor Independence	35	3.00	5.00	4.3184	.51634
Professional Skepticism	35	3.17	5.00	4.4286	.57492
Audit Quality	35	3.43	5.00	4.5061	.48302
Valid N (listwise)	35				

Data analysis shows that respondents strongly agree with the variables observed in this

study. Variables such as Auditor Experience (X1 and X2), Auditor Independence (X3), Skepticism (Z), and Audit Quality (Y) have averages above 4, which puts them in the "strongly agree" scale on a value range that ranges from 1 to 5. The relatively small standard deviation for each variable indicates that respondents' answers have limited variation from the mean. This means that respondents' responses are consistent and not far from the high mean value. The general conclusion is that respondents positively perceive Auditor Experience, Auditor Independence, Skepticism, and Audit Quality.

The primary analytical approach employed in this work involved the utilization of the structural equation model (SEM). The test results obtained using smart-PLS, as depicted in Figure 1, indicate no loading factor values below 0.50. Therefore, there is no requirement to eliminate data or indications with loading values below 0.50 to achieve a satisfactory model.

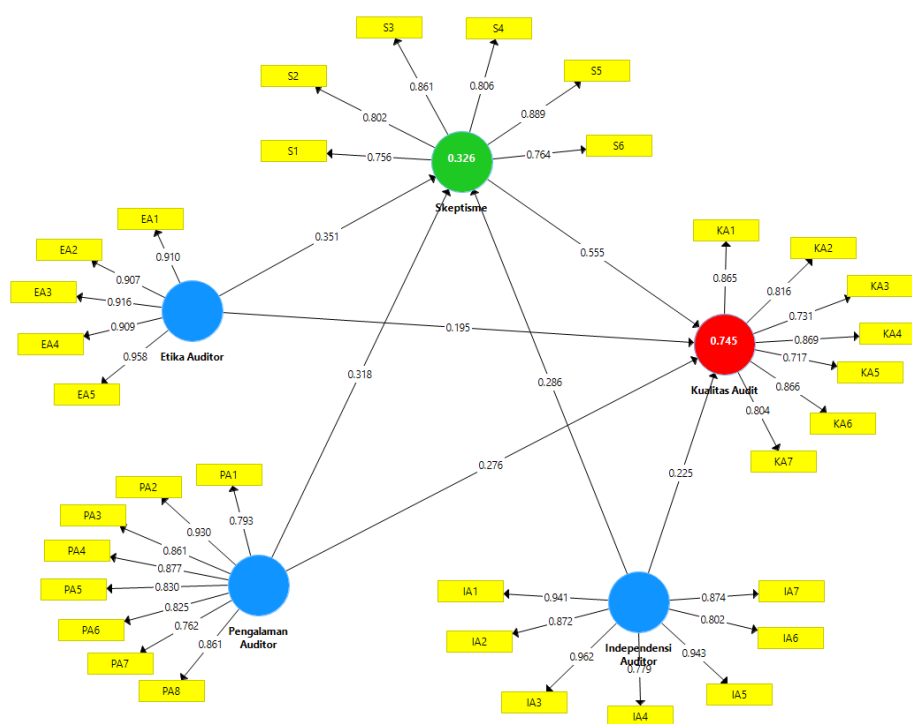


Figure 1. SEM Full Model Test

Table 3 displays the estimated outcomes of the outer loading test calculation utilizing PLS. The table indicates that the reflecting indicators X1.1 to Y1.7 have a loading factor of more than 0.70, meaning that all construct indicators are legitimate. All hands are deemed valid for assessing the construct of audit quality characteristics.

Table 3. Validity Test Results (Outer Loading)

Variable	Instrument	r-calculated	Info
Auditor Ethics	X1.1	0.910	Valid
	X1.2	0.907	Valid
	X1.3	0.916	Valid
	X1.4	0.909	Valid
	X1.5	0.958	Valid
Auditor Experience	X2.1	0.793	Valid
	X2.2	0.930	Valid
	X2.3	0.861	Valid
	X2.4	0.877	Valid
	X2.5	0.830	Valid

Auditor Independence	X2.6	0.825	Valid
	X2.7	0.762	Valid
	X2.8	0.861	Valid
	X3.1	0.941	Valid
	X3.2	0.872	Valid
	X3.3	0.962	Valid
	X3.4	0.779	Valid
	X3.5	0.943	Valid
	X3.6	0.802	Valid
	X3.7	0.874	Valid
Professional Skepticism	Z1.1	0.756	Valid
	Z1.2	0.802	Valid
	Z1.3	0.861	Valid
	Z1.4	0.806	Valid
	Z1.5	0.889	Valid
	Z1.6	0.764	Valid
Audit Quality	Y1.1	0.865	Valid
	Y1.2	0.816	Valid
	Y1.3	0.731	Valid
	Y1.4	0.869	Valid
	Y1.5	0.717	Valid
	Y1.6	0.866	Valid
	Y1.7	0.804	Valid

Table 4. Discriminant Validity Test Results

	Auditor Ethics	Auditor Independence	Audit Quality	Auditor Experience	Professional Skepticism
Auditor Ethics	0.920				
Auditor Independence	-0.145	0.884			
Audit Quality	0.435	0.325	0.812		
Auditor Experience	0.224	-0.006	0.538	0.844	
Professional Skepticism	0.381	0.233	0.791	0.395	0.814

Table 4 indicates that the diagonal represents the square root of AVE, while the number below illustrates the correlation between constructs. The square root of AVE is more than the correlation value, indicating that the model is valid as it satisfies discriminant validity.

Table 5. Cronbach's Alpha, Composite Reliability and AVE Test Results

Variable	Cronbachs Alpha	Composite Reliability	AVE	Info
Auditor Ethics	0.955	0.965	0.847	Reliable
Auditor Experience	0.942	0.952	0.712	Reliable
Auditor Independence	0.957	0.962	0.782	Reliable
Professional Skepticism	0.898	0.922	0.663	Reliable
Audit Quality	0.913	0.931	0.659	Reliable

According to the data in Table 5, the test results indicate that the composite reliability and Cronbach alpha values are sufficient. Specifically, each variable's value is above the minimum threshold of 0.70. The AVE value produced by all structures is more than 0.50. The outstanding level of consistency and stability of the instruments utilized is evident. All elements, specifically the variables of auditor ethics, auditor experience, auditor independence, skepticism, and audit quality, have been established as practical measuring tools, and all inquiries used to assess each element demonstrate strong reliability.

Table 6. R Square Variable Construct

	R Square
Professional Skepticism	0.326
Audit Quality	0.745

Table 6 shows that the R square value for the Skepticism variable is 0.326 and for the Audit Quality variable is 0.745. This indicates that the skepticism variable falls into the weak category, while the audit quality variable falls into the strong category. The R square value of 0.326, or 32.6%, suggests that 32.6% of the variation in the Skepticism variable can be accounted for by the Auditor Ethics, Auditor Experience, and Auditor Independence variables. The remaining 67.4% of the variation is attributed to other variables not included in this study. The coefficient of determination (R square) for the audit quality variable is 0.745, or 74.5%. This suggests that 74.5% of the variation in Audit Quality can be accounted for by Auditor ethics, auditor experience, auditor independence, and skepticism, while the remaining 25.5% can be attributed to other variables not included in this study.

Table 7. Test Hypothesis based on Path Coefficient

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values	Info
H ₁	0.195	0.195	0.094	2.074	0.039	Accepted
H ₂	0.276	0.267	0.113	2.451	0.015	Accepted
H ₃	0.225	0.204	0.100	2.263	0.024	Accepted
H ₄	0.555	0.575	0.105	5.276	0.000	Accepted
H ₅	0.351	0.382	0.152	2.312	0.021	Accepted
H ₆	0.318	0.320	0.136	2.330	0.020	Accepted
H ₇	0.286	0.304	0.121	2.358	0.019	Accepted

The initial hypothesis posits that the ethical conduct of auditors has a favorable and substantial impact on the quality of audits. The study reveals that the variable of auditor ethics exhibits a statistically significant level of 0.039, which is lower than the threshold of 0.05, with a t statistic above 1.96. The parameter coefficient is +0.195, signifying a statistically significant and favorable impact on the quality of audits. Thus, it can be inferred that the initial hypothesis is affirmed. The second hypothesis about auditor experience similarly substantiates a favorable and substantial impact on the quality of audits. The statistical analysis reveals a significant level of 0.015, with a t-value exceeding 1.96. The coefficient for the parameter is +0.276, which signifies a statistically significant positive impact on the audit quality. Therefore, the second hypothesis is likewise confirmed. Moreover, the third hypothesis posits that auditors' independence has a favorable and substantial impact on the quality of audits. The study reveals that the auditor independence variable exhibits a statistically significant level of 0.024, with a t statistic above 1.96. The parameter coefficient is +0.225, signifying a substantial positive impact on the quality of audits. Consequently, the third theory is also acknowledged. The fourth hypothesis demonstrates that skepticism exerts a favorable and substantial impact on the quality of audits. The statistical analysis reveals a statistically significant level of 0.000, which is considerably smaller than 0.05, accompanied by a t statistic greater than 1.96. The coefficient of the metric is +0.555, signifying a highly significant and favorable impact on the quality of the audit. Consequently, the fourth hypothesis is likewise deemed valid.

Furthermore, two supplementary hypotheses establish a connection between auditor ethics, auditor experience, and auditor independence variables and the skepticism variable. The analysis results indicate that the fifth, sixth, and seventh hypotheses are also confirmed. This is because the variables of auditor ethics, auditor experience, and auditor independence have a significant level below 0.05 and t-statistic values greater than 1.96. Moreover, the parameter

coefficients for each variable demonstrate a significant positive impact on skepticism. In summary, this study offers empirical evidence that confirms the strong and meaningful connections between auditor ethics, auditor experience, auditor independence, and skepticism of audit quality. Additionally, it establishes the link between auditor ethics, auditor experience, and auditor independence with doubt.

Table 8. Hypothesis Test Results (Indirect Effect)

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values	Info
H ₈	0.195	0.220	0.099	1.975	0.049	Accepted
H ₉	0.159	0.175	0.078	2.034	0.043	Accepted
H ₁₀	0.176	0.183	0.086	2.056	0.040	Accepted

The eighth hypothesis posits that the ethical conduct of auditors has a constructive and substantial impact on the quality of audits by fostering skepticism. Table 8 indicates that the competency variable has a statistically significant level of 0.049, less than 0.05. The t statistic value is also greater than 1.96, precisely $1.975 > 1.96$. The coefficient value of +0.195 for the parameter indicates a positive effect on the dependent variable. Therefore, the acceptance of H₈ implies that auditor ethics has a substantial and noteworthy impact on audit quality via skepticism. This suggests that the skeptical variable intermediates auditor ethics and audit quality. The ninth hypothesis posits that the level of experience had by auditors has a constructive and substantial impact on the quality of audits by fostering a sense of skepticism. The data in Table 8 indicates that the auditor experience variable has a statistically significant level of 0.040, which is lower than the threshold of 0.05. Additionally, the t-statistic value of 2.056 is greater than the critical value of 1.96. The coefficient value of +0.176 for the parameter positively affects the dependent variable. Consequently, H₉ is validated, indicating that auditor experience altogether significantly impacts audit quality using skepticism. The skeptical variable is an intermediary between auditor experience and audit quality. The tenth hypothesis posits that auditors' independence exerts a favorable and substantial impact on the quality of audits through skepticism. According to Table 8, the variable for auditor experience has a statistically significant level of 0.043, which is less than 0.05. Additionally, the t-statistic value is more critical than 1.96, with a value of 2.034. The parameter coefficient value of +0.159 positively impacts the dependent variable. Consequently, H₁₀ is validated, indicating that auditors' independence has a notable and meaningful impact on the quality of audits by fostering skepticism. It can be inferred that the skeptical variable acts as an intermediary variable between auditor independence and audit quality.

Discussion

The findings indicated that the variable of auditor ethics had a favorable and substantial impact on the quality of audits. There is a positive correlation between auditor ethics and audit quality, suggesting that higher levels of auditor ethics are associated with better audit quality. This can be attributed to the high level of professionalism and adherence to set ethical standards by auditors working at the public accounting firm in Jakarta. This effectively minimizes deviations in audit behavior and ensures high-quality audit outcomes. This study aligns with Fritz Heider's attribution theory, which posits that an individual's behavior is influenced by a combination of

internal factors (such as ability or effort) and external factors (such as work challenges or luck) (Ikhsan & Ishak, 2005). Establishing an auditor with solid professional ethics during the auditing process can effectively minimize deviations in audit conduct, resulting in high-quality audits. This study aligns with the research conducted by Sugiarmini & Datrini (2017), which asserts that ethics benefits the quality of audits.

The findings of hypothesis testing indicate that the variable of auditor experience has a favorable and statistically significant impact on the quality of audits. As the auditor's level of experience increases, there will be a corresponding improvement in the audit quality. The origin of this phenomenon is the positive correlation between an auditor's experience level and ability to address and resolve existing issues effectively. This enhanced proficiency enables auditors to anticipate and identify problems with higher accuracy, leading to an improved quality of audits. Auditor experience refers to the capacity of auditors or examining accountants to acquire knowledge from previous occurrences associated with the complexities of auditing or studying. An experienced auditor can effectively address any existing challenges and assist in anticipating and identifying difficulties, thus enhancing the audit's overall quality. This study aligns with Aini's (2016) research, which investigates the impact of auditor independence, experience, and ethics on audit quality. The findings indicate that auditor experience positively and significantly influences audit quality. This demonstrates a positive correlation between the level of expertise auditors possess and the quality of audit outcomes they achieve. The findings of this study are further supported by a survey conducted by Hasibuan, (2016), which investigates the impact of work environment, independence, and auditor experience on audit quality. The study concludes that auditor experience indeed influences audit quality. The hypothesis test findings indicate that the auditor independence variable has a favourable and statistically significant impact on the quality of audits. Greater auditor independence correlates with improved audit quality. Therefore, attaining high-quality internal audits is contingent upon auditors possessing a strong sense of freedom.

An independent auditor possesses the capacity to overcome any existing obstacles and can assist auditors in correctly anticipating and identifying issues, hence enhancing the quality of the audit. The autonomy of public accountants is a crucial attribute of the public accounting profession while conducting accounting examinations (auditing) for their clients. Public accountants conduct audits to establish the credibility of financial statements created and presented by clients, thereby earning the trust of customers and users of these statements. Clients may have divergent interests, potentially even conflicting with the interests of financial statement users. The interests of individual consumers of financial statements may vary from those of other users. Hence, when expressing a viewpoint on the equity of the financial statements under scrutiny, the public accountant must maintain impartiality regarding the client's interests, the users of the financial statements, and the accountant's interests. This study aligns with attribution theory, which posits that when auditors genuinely adopt an independent attitude, they will perform excellently in fulfilling their responsibilities, even in the face of pressure from specific parties. This is because the provision of accounting services is heavily influenced by the trust of clients and the general public, who have diverse interests. The findings of this study are consistent with the research conducted by Rahayu & Suryono (2016) and Sari & Ramantha (2015), which concluded that independence has a notable and favorable impact on audit quality.

The findings indicated that the auditor's professional skepticism variable had a favorable and substantial impact on the quality of the audit. Increased suspicion on the auditor's part directly correlates with improved audit quality. The auditors working at the public accounting firm in Jakarta exhibit a high level of skepticism, which leads them to question and critically assess the audit evidence they receive consistently. This practice serves to enhance the quality of the audits conducted. Auditor professional skepticism is characterized by a mindset that constantly interrogates and critically assesses the audit evidence (Enofe et al., 2015). Kushasyandita (2012) defines auditor professional skepticism as an essential mindset that auditors must possess to fulfill their responsibilities as public accountants entrusted by the public. This mindset entails consistently challenging and not readily accepting audit evidence, hence ensuring the accuracy of the auditor's conclusion. Auditors are required to exhibit an even greater degree of professional skepticism. An auditor employs skepticism while performing tasks to gather audit evidence and deliver high-quality outcomes. This demonstrates the necessity for auditors to possess and utilize professional skepticism in their role as professionals responsible for providing an opinion on financial accounts to ensure that the ensuing audit is of exceptional quality. The findings of this study are consistent with the research conducted by Aruan et al. (2019) and Nurjanah & Kartika (2016), which demonstrated that skepticism has a favorable impact on the quality of audits.

The findings indicated that the variable of auditor ethics had a favorable and substantial impact on skepticism. The correlation between auditor ethics and doubt is positive, suggesting that their level of skepticism improves as the level of auditor ethics increases. The utilization of attribution theory in this research is justified as it aims to examine the impact of auditor ethics on suspicion by testing relevant factors. Individuals with strong ethical principles will demonstrate functional behavior while doing their job, ultimately leading to the best outcomes. The findings of this study are consistent with previous research conducted by Attamimi & Riduwan (2015) and Silalahi (2018), which demonstrated that auditor ethics positively influence auditor professional skepticism. The findings showed that the variable of auditor experience had a favorable and statistically significant impact on suspicion. The correlation between auditor experience and skepticism is positive, indicating that their level of skepticism increases as auditor experience increases. A seasoned auditor will exhibit more significant doubt based on their expertise when searching for and examining audit evidence. The attribution theory is relevant to this research as it aims to explore the impact of experience on suspicion by testing various variables. Insufficient auditor experience during an audit leads to a reduced level of professional skepticism in the search for evidence, compromising the final audit's quality. The findings of this study align with previous research (Silalahi, 2018; Winantyadi & Waluyo, 2014) that showed a positive and substantial correlation between the variables of auditor experience and skepticism.

The findings indicated that the variable of auditor independence had a favorable and statistically significant impact on skepticism. There is a positive correlation between auditor independence and skepticism, meaning that as the level of auditor independence increases, the level of skepticism also improves. The accuracy of offering auditor views is based on behavioral accounting theory, specifically attribution theory. Attribution theory examines the cognitive process by which an individual perceives an event, specifically focusing on how they interpret the underlying reasons or causes behind their conduct. The attribution theory is relevant to this research since it aims to examine the impact of factors, including auditor independence, on skepticism. Individuals with a strong sense of autonomy will refrain from favoring any particular

side while performing their responsibilities, ensuring optimal outcomes (Sari & Samantha, 2015).

The findings indicated that the ethical conduct of auditors positively and significantly influences the quality of audits using skepticism. Consequently, a direct correlation exists between the auditor's level of ethics and the quality of the audit, as evidenced by the application of skepticism. Individuals with strong ethical principles will diligently fulfill their responsibilities by seeking audit evidence and employing skepticism, ensuring the reliability of the discovered proof. This pertains to the forthcoming assessment of quality that the auditor will provide. The utilization of attribution theory in this research is justified since it aims to examine the impact of variables, such as auditor professional skepticism and auditor ethics, on audit quality. An individual with strong ethical principles would diligently fulfill their responsibilities by employing a skeptical approach to gather audit evidence, ensuring its reliability. According to Kuntari et al. (2017), this enhances the quality of the auditor's view. The findings indicate that the level of expertise possessed by auditors has a favorable and substantial impact on the quality of audits, mainly through skepticism. More excellent auditor experience correlates with increased audit quality due to heightened skepticism. The cause of this phenomenon is that as auditors gain more expertise, their level of skepticism increases, leading them to search for audit evidence diligently.

Consequently, the overall quality of the audit improves. Auditor expertise refers to the capacity of auditors or examining accountants to acquire knowledge and insights from previous experiences about the complexities of auditing or examining. The study utilizes attribute theory to elucidate the impact of the interplay between the auditor's professional skepticism and the influencing factors on the audit's quality. Auditors are expected to maintain a professional skepticism to gather enough audit evidence and not readily accept explanations from clients as a foundation for issuing an appropriate audit opinion on the financial statements. The utilization of experience is predicated on the premise that engaging in tasks repeatedly allows for the acquisition of optimal proficiency. Insufficient auditor experience during an audit leads to a decrease in their professional skepticism when searching for audit evidence, compromising the overall quality of the audit. The findings of this study align with the research conducted by Oktarini and Ramantha (2016), which concluded that job experience positively influences audit quality by enhancing auditor professional skepticism.

The findings indicate that auditors' independence has a favorable and substantial impact on the quality of audits using skepticism. Greater independence for the auditor leads to improved audit quality by fostering skepticism. Individuals with independence will refrain from aligning themselves with any one party while doing their tasks, hence ensuring the application of skepticism while confirming the auditor. This will shape the perspective that the quality auditor will provide. This study utilizes attribution theory to ascertain the behavior of auditors in delivering high-quality audits. Attribution theory can be applied to substantiate this research since it aims to examine the impact of factors, precisely auditor independence, on audit quality via the lens of professional auditor skepticism. Individuals who possess independence will refrain from aligning themselves with any one party while performing their job, enabling them to exercise skepticism while confirming the auditor. Thus, this ensures that the opinion provided by the auditor is of high quality. The findings of this research align with the study conducted by Santoso (2020), which concluded that independence positively influences audit quality by fostering auditorial professional skepticism.

Conclusions

In summary, the research findings underscore the profound impact of auditor attributes—specifically, ethics, experience, independence, and professional skepticism—on audit quality. The positive correlation between auditor ethics and audit quality highlights the significance of professionalism and ethical adherence, minimizing deviations in behavior and ensuring high-quality audit outcomes. Auditor experience emerges as a crucial factor, with increased proficiency leading to improved anticipation and resolution of issues, thereby enhancing overall audit quality. Moreover, auditor independence plays a pivotal role, positively correlating with improved audit quality by fostering objectivity and overcoming obstacles. The high level of professional skepticism exhibited by auditors proves to be instrumental, directly connecting with enhanced audit quality through consistent questioning and critical assessment of audit evidence. The application of attribution theory throughout the research provides a robust framework for understanding the intricate dynamics influencing auditor behavior. As auditors navigate ethical considerations, draw on experience, maintain independence, and exercise professional skepticism, the cumulative effect significantly enhances the quality of audits, aligning with stakeholders' expectations. The findings of this study highlight the importance of promoting ethical conduct, encouraging hands-on learning, guaranteeing the autonomy of auditors, and nurturing a critical mindset within the audit profession. The study revealed that these factors play a significant role in enhancing audit reports' trustworthiness and dependability, thereby meeting different stakeholders' expectations. In the future, further research could focus on exploring specific ethical frameworks, examining contextual elements that influence auditor independence, and evaluating the effectiveness of training programs in improving professional skepticism and, consequently, audit quality.

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