

ABSTRACT

This study entitled "**Effect of Ethics, Competence and Risk Audits Auditor Professional Skepticism.**" This research aims to find out how to Ethics, Competence and Risk Audit of Professional Skepticism Auditors on Auditor who work in public accounting firm in Bandung.

The sample in this study was based on a random sampling method. Purposive sampling method is sampling technique with a certain considerations, so researchers determine who becomes the study sample. In this study, the number of samples studied by 43 respondents.

The research approach used in this research is descriptive analysis Quantitative associative method. Statistical analysis used in this study are Validity, reliability test, correlation analysis, t-test and F test and assisted with data processing software SPSS V 22 For Windows.

Calculation of partial hypothesis test used t test with a standard error of 0.05 was obtained thitung $7,059 > 2,017$ ttable means that there is significant influence from the ethics of the Auditor Professional skepticism. For Competence obtained thitung $5,301 > 2,017$ means that there is significant influence from the skepticism of Professional Competence Auditor. For risks in Audit obtained thitung $2,579 > 2,017$ ttable means that there is significant influence from the Audit Risk Auditor Professional skepticism. Hypothesis for simultaneous use with standard error F Test $0,05$ diperoleh Fhitung $26,047 > 2,084$ Ftable with simultaneous determination coefficient level by 66.7%, while the remaining 33.3% is influenced by other factors not examined by the authors, such as factor gender, the independence of the Auditor, Audit Fee, pressure obedience and accuracy giving opinions.

Based on these conclusions can be concluded that there is significant influence of ethics, competence, and Risk Audit of Professional Skepticism Auditor.

Keyword: Ethics, Competence, Audit And Risk Against Auditor Professional Skepticism.