

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh sistem pengendalian mutu auditor, skeptisisme profesional auditor, dan kompetensi auditor terhadap kualitas audit. Penelitian ini dilatarbelakangi oleh berbagai kasus penurunan kualitas audit yang disebabkan oleh lemahnya penerapan standar audit, sikap profesional auditor yang kurang skeptis, serta rendahnya kompetensi dalam proses audit. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan survei terhadap auditor yang bekerja di Kantor Akuntan Publik (KAP) di wilayah Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK).

Data diperoleh melalui penyebaran kuesioner dan dianalisis menggunakan uji validitas, reliabilitas, regresi berganda, dan uji hipotesis secara parsial maupun simultan. Hasil penelitian menunjukkan bahwa secara parsial maupun simultan, sistem pengendalian mutu auditor, skeptisisme profesional auditor, dan kompetensi auditor berpengaruh positif dan signifikan terhadap kualitas audit. Temuan ini memperkuat pentingnya penerapan sistem mutu yang ketat, sikap skeptis yang tinggi, dan kompetensi yang memadai dalam mendukung proses audit yang berkualitas.

Kata kunci: Kualitas Audit, Pengendalian Mutu Auditor, Skeptisisme Profesional, Kompetensi Auditor

ABSTRACT

This study aims to determine the influence of auditor quality control systems, auditor professional skepticism, and auditor competence on audit quality. The research is motivated by various cases of declining audit quality caused by weak implementation of auditing standards, lack of professional skepticism among auditors, and low competence during the audit process. This research uses a quantitative method with a survey approach conducted on auditors working in Public Accounting Firms (KAP) in the Bandung City area registered with the Financial Services Authority (OJK).

Data was collected through questionnaires and analyzed using validity tests, reliability tests, multiple regression, and hypothesis testing both partially and simultaneously. The results show that partially and simultaneously, auditor quality control systems, professional skepticism, and auditor competence have a positive and significant effect on audit quality. These findings reinforce the importance of implementing strict quality control systems, a high degree of skepticism, and adequate competence in supporting high-quality audit processes.

Keywords: Audit Quality, Auditor Quality Control, Professional Skepticism, Auditor Competence