

ABSTRACT

This study aims to obtain empirical evidence of the factors that influence audit quality. Attribution theory is used as a theoretical basis where this study examines the effect of auditor experience and competence on audit quality. In addition, this study also uses professional skepticism as an intervening variable to determine the relationship between auditor experience, auditor competence, and audit quality.

This study uses primary data collected through the distribution of questionnaires in KAP Semarang and obtained 53 responses. The sample in this study uses purposive sampling method. Data processing using SPSS version 23. The independent variables of this study auditor experience (X1) and auditor competence (X2), dependent variable is audit quality (Y) and intervening variable in this study is professional skepticism (Z).

The results of the analysis show that auditor experience does not affect on audit quality, auditor competence have a significant effect on audit quality, auditor experience and auditor competence have a significant effect on professional skepticism, and professional skepticism have a significant effect on audit quality. Furthermore, indirectly auditor experience and competence auditor have a significant effect on audit quality through professional skepticism as an intervening variable.

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