

ABSTRACT

This research's purpose is to examine auditors' behaviours on resulted audit quality. Auditors' behaviours that become the main focus of this research are independence, professionalism, and professional skepticism.

The population for the data were from auditors who worked at public accounting firms in Semarang City according to Direktori Ikatan Akuntan Publik Indonesia 2019. The method used for sampling was convenience sampling, and the obtained the sample of 59 from 13 public accounting firms. Convenience sampling was chosen because of the ease in obtaining samples.

Hypothesis were tested with multiple linear regression, which resulted that independence has positive effect but not significant on audit quality, also there's positive and significant effect that is given from professionalism on audit quality. However, professional skepticism gives a negative and not significant effect to audit quality.

Keywords: independence, professionalism, professional skepticism, audit quality.