

## ***ABSTRACT***

*This study aims to analyze and obtain empirical evidence regarding the relationship between tax auditor quality to audit quality, professional skepticism to audit quality and the indirect relationship between tax auditor quality to tax audit quality through the mediation of professional skepticism.*

*The design and methodology of this study uses SEM-PLS analysis using the Warp-PLS 7.0 program to test the variables of tax auditor quality, professional skepticism and tax audit quality. Respondents from this study were tax auditors in the administrative area of the Regional Office of the Directorate General of Taxes (DGT) Central Java I. Data were collected through questionnaires which were distributed directly to respondents. The number of respondents in this study were 194 tax auditors at the Regional Office of the Directorate General of Taxes, Central Java I.*

*The findings in this study are tax auditor quality has a direct effect on tax audit quality, professional skepticism has a direct effect on tax audit quality, and tax auditor quality has an indirect effect on tax audit quality through the mediation of professional skepticism.*

*This research is the first research on the relationship between tax auditor quality, professional skepticism and tax audit quality in the Directorate General of Taxes, especially in the Regional Directorate General of Taxes, Central Java I. This research is a confirmatory study by Kusumawati and Syamsyudin (2018), with the differences in the research environment at the DGT Regional Office of Central Java I. The results of this study support previous research, namely (Kusumawati dan Syamsuddin 2018), (Mardijuwono dan Subianto 2018), (Gul et al. 2013), (Popova 2013), (Quadackers dan Groot 2008), (Carpenter et al. 2002), (Beasley et al. 2001), (Carcello et al. 1992), (Mapuasari 2017), (Nelson 2009), (Luthans 2011) dan (Rodgers et al. 2017).*

*Keywords: tax auditor quality, professional skepticism, tax audit quality*