

THE EFFECT OF COMPETENCE, PROFESSIONALISM AND AUDITOR'S SKEPTISM ATTITUDE ON AUDIT QUALITY IN PUBLIC ACCOUNTANT OFFICES IN JAKARTA

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ABSTRACT-The purpose of this study is to examine and provide empirical evidence regarding the effect of auditor's competence, professionalism and skepticism on audit quality.

This study uses primary data obtained through a questionnaire filled out by respondents, namely auditors working in the Jakarta Public Accountant Office. The sampling method used in this study is convenience sampling. The number of auditors sampled in this study were 85 respondents from 10 Public Accounting Firms (KAP) in the DKI Jakarta area and registered in the directory of the Indonesian Institute of Certified Public Accountants (IAPI).

Based on the results of this study indicate that (1) competence has a significant effect on audit quality, (2) professionalism has a significant effect on audit quality (3) auditor skepticism has no significant effect on audit quality, (4) competence, professionalism and auditor skepticism have a simultaneous effect on audit quality.

Keywords: *Auditor Competence, Auditor Professionalism, Auditor Skepticism, and Audit Quality*

1. INTRODUCTION

With the development of various types of companies in various forms of legal entities in line with the development of the Public Accountant profession in Indonesia. If companies are growing rapidly so that they require capital not only from their owners, but to develop these companies also require capital assistance from creditors and investors and if the company is a limited liability company whose capital comes from the public, public accounting services will be needed. From this public accounting profession, the creditor community and investors expect an independent and impartial assessment of the information made in financial reports by company management according to Sofa (2008).

In other words, it is not only the owners of capital and management who have an interest in the company's financial statements, but also creditors and investors. Usually, before making a decision they will look at the information in the financial statements. However, this situation will produce two interests. On the one hand, company leaders and management want financial reports to be in a good and maximum position. This is also one of the causes of fraud cases committed by management with the aim of increasing profits. Meanwhile, external parties such as investors and creditors want transparent financial reports. To date, whistleblowing has attracted a lot of world attention. This is because there are many cases of abuse of expertise, in particular the accountant profession which shows that the image of an accountant is unprofessional, violates rules, and behaves unethically. This will have an impact on the level of public trust in the accounting profession itself. Abuse of expertise when reporting incorrect accounting information solely for personal gain. So that it causes economic losses for the community. In fact, public accounting services are one of the most needed services for business people in the economic world to obtain services aimed at meeting the needs of stakeholders such as creditors, investors, and government agencies as users of financial reports. The purpose of this public accounting service is to provide evidence that the fairness of the financial statements presented by the company through the implementation of an audit conducted by an independent auditor. The role of auditors is very important, namely to detect fraud in company control. Auditors must be able to act independently, professionally, not to violate the professional code of ethics, and neglect their professional and community responsibilities.

A number of well-known company financial problems have caused the auditor profession to be in the spotlight of many parties. This is due to the fact that the auditor has contributed in some cases regarding the bankruptcy of the company. Auditor professionalism seems to be a scapegoat and must be involved and take responsibility in the case. The emergence of such opinions and views is not without reason. The reason behind this is that the company's financial statements which received an unqualified opinion went bankrupt after the opinion was published. Like the case that happened in Enron in 2001 which became the world's spotlight.

The awareness of the importance of financial reports for stakeholders is still not good. This is evident from the emergence of cases in the United States independent auditors actually help companies manipulate their financial statements, such as Enron, WorldCom, Xerox. Seeing the problems that occur above, the quality of the audit is very questionable. Therefore, the quality of the audit conducted by the Public Accounting Firm (Audit Office) is the key to users of financial statements. Very confident users of audited financial reports and other services provided by public accountants will ultimately need them. A good audit quality is generally measured by compliance with the audit process standards set and approved by the Indonesian Institute of Certified Public Accountants in the form of a Standard Audit Statement (SA).

Based on this, public accountants have the obligation to maintain the quality of the audits

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they produce. Especially with the failure of auditors to detect fraud as evidenced by the existence of several financial scandals involving public accountants that occurred in the United States, in addition to the case of Kimia Farma and a number of frozen bank operations involving public accountants in Indonesia, as well as a number of other financial failures. Public accountants must pay attention to the quality of the audits they produce.

There have been various financial scandals that have caused an erosion of public confidence in the financial information presented by companies, giving rise to the need for public accountants who can be trusted and can be relied on in giving their opinions to the public. So the public can know the financial information that has been presented correctly. Some of the corporate financial scandal cases that occurred in Indonesia include:

1. The Scandal of PT. Indofarma Tbk, in 2001, annual financial statements, in which Bapepam has completed the audit process and has imposed sanctions. (www.bapepam.go.id)
2. The Scandal of PT. Sari Husada is related to the allotments of the stock option program for employees and the share buyback program in the company. The alleged corporate action has been diverted for the benefit of company executives. (www.tempointeraktif.com)
3. The Scandal of PT. Indosat Tbk, allegedly embezzled tax through the manipulation of financial statements from 2004 to manipulate the mode of transactions so that the financial statements appear to have decreased profits. (www.tempointeraktif.com)
4. The scandal of PT. Perusahaan Gas Negara (Persero) Tbk which violated regulation number XK1 on the disclosure of information that must be announced to the public by suspicion of trading in shares involving insiders. (www.bapepam.go.id)

It can be imagined how many people will be harmed if it is found that the financial statement has obtained the auditor's assessment "not qualified" does not match the actual situation in the financial statements. For example, a bank based on the audit report produced by the auditor decides to provide additional loan facilities for the debtor. Where in the end it is known that the financial statements are financial statements that are engineered to show that the debtor is still in a state of recording profit, and the auditors fail to find the engineering done by the company. The auditor's obligation to the public confidence that is given to him, is the basis for the current quality of any results of the audit or examination of financial statements performed.

Therefore, third party services (public accountants / auditors) are needed by companies so that the financial statements issued by the company can be trusted by external parties. Meanwhile, external parties also need public accounting services to find out whether the information in the financial statements presented by the company can be trusted or not, so that they can make the right decisions.

According to Fadhilah (2009: 3), financial statements are the responsibility of management, these reports need to be audited by an external auditor who is an independent third party, because: (a) Financial reports may contain errors, both intentional and unintentional. (b) Financial statements that have been audited and have received an unqualified opinion, it is hoped that the users of the financial statements are free from material misstatement and are presented in accordance with generally accepted accounting principles.

The professionalism of an independent auditor can be manifested in his competence, independence and integrity. The competence of an auditor in carrying out his duties is fundamental, even though the auditor is paid by his clients for services rendered.

With good professionalism, someone will be able to do his job even though his eccentric rewards are reduced, besides that with professionalism someone will be able to make decisions without pressure from other parties, will always exchange ideas with his fellow professionals, and always assume that the most authorized to judge his work is colleagues. fellow professions so that with high professionalism the ability to consider the materiality level of a financial report will be even better.

Thus, auditor skepticism affects the competence and professionalism of an auditor in evaluating existing audit evidence. So that it will affect the audit quality of an auditor in auditing the client's financial statements. The professionalism and competence of an auditor can be assessed based on how an auditor performs his audit duties using his professional expertise.

Based on the research background described above, the main research problems can be formulated :

1. Does the competence of an auditor have a significant effect on audit quality ?
2. Does the professionalism of an auditor have a significant effect on audit quality ?
3. Does the skepticism of an auditor have a significant effect on audit quality ?

2. THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

2.1. Theoretical Framework

2.1.1. Audit

According to Mulyadi (2013: 9) audit is a systematic process for obtaining and evaluating evidence objectively regarding statements about economic activities and events with the aim of determining the level of conformity between these statements and predetermined criteria and conveying the results to interested users.

2.1.2. Auditor

According to Mulyadi (2012: 25) defines internal auditors as auditors who work in companies both in state companies and private companies whose main task is to determine whether policies and procedures set by top management have been obeyed, determine whether or not to protect the assets of the organization. efficiency and effectiveness of organizational activity procedures, and determine the reliability of information generated by various parts of the organization.

According to Suhayati (2010: 14) internal auditors are employees of an organization / company working in the organization to conduct audits for the benefit of the management of the company concerned, with the aim of helping organizational management to determine the compliance of the organization's operational executors with the policies and procedures that have been set by the company.

2.1.3. Agency Theory

According to Jensen and Meckling in Setiawan (2015, p3) defines:

An agency relationship is a contract in which one or more people (principal) ask the other party (agent) to carry out a number of jobs on behalf of the principal which involves the delegation

of some decision-making powers to the agent. Principals assess the performance of agents (management) through financial performance that is reflected in the company's financial statements.

2.1.4. Competence

According to Mathius Tandiontong (2016) Competence relates to expertise, knowledge and experience so that a competent auditor is an auditor who has sufficient knowledge, training, skills and experience to be able to successfully carry out his audit work.

2.1.5. Professionalism

According to Arens (2010: 108), the definition of professionalism is the responsibility to act more than just fulfilling one's own responsibility and legal provisions and community regulations. The main reason for expecting a high level of professional behavior by each profession is the need for public trust or the quality of services provided by the profession, regardless of the individual providing the service.

2.1.6. Skepticism

Skepticism comes from the word skeptical, which in the Big Indonesian Dictionary means lack of trust or doubt. Furthermore, in the audit, skepticism is defined as being doubtful about statements that have not sufficiently strong evidence base. Skepticism doesn't mean being cynical, criticizing too much, or being insulting.

2.1.7. Audit Quality

According to De Angelo (1981, in Mathius Tandiontong, 2016) audit quality is “the probability of market value that the financial statements contain material errors and auditors will find and report these mistakes.

2.2. Hypothesis Development

2.2.1. The Effect of Auditor Competence on Audit Quality.

One of the triggers for management change is the conflict between the principal and the agent called agency theory (Jensen and Meckling, 1976). Auditors are used to convince the principal that the agent has worked optimally. To produce good quality, competent auditors are needed so that they can provide a fair opinion on the financial statements.

Based on the explanation above, the relationship between the Auditor's Competence and Audit Quality can be made the first hypothesis as follows :

H₁ = Auditor competence affects audit quality

2.2.2. The Effect of Auditor Professionalism on Audit Quality.

The reason underlying the high professional behavior in each profession is the need for public trust in the quality of services provided by the profession. For public accountants, it is important to assure clients and users of financial reports of the quality of audits and other services. If service users do not have confidence in public accountants, the ability of these professionals to effectively provide services to clients and society is reduced.

Based on the explanation above, the relationship between Auditor Professional Analysis on Audit Quality can be made a second hypothesis as follows :

H2 = Auditor professionalism affects audit quality

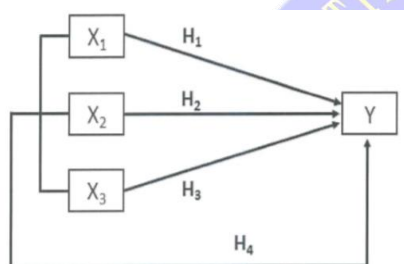
2.2.3. The Effect of Auditor's Skeptic Attitude on Audit

In the Public Accountants Professional Standards (SPAP 2011), it states that professional skepticism is an attitude that includes a mind that always questions and evaluates critically on audit evidence. Auditors use the knowledge, skills and abilities demanded by the public accounting profession to carry out carefully and thoroughly, with good intentions and integrity, to objectively collect and evaluate audit evidence. Professional skepticism has a positive effect on audit quality at the Indonesian Financial Supervisory Agency Representative Prov. Bali. The conclusion is that the better audit quality can be generated from the attitude of professional skepticism, so that the higher the skepticism of the auditors provides good audit quality (Ni Made, 2017).

Based on the explanation above, the relationship between the Auditor's Skeptic Attitude towards Audit Quality can be made the third hypothesis as follows :

H3 = Auditor skepticism has an effect on audit quality

2.3. Research Conceptual Framework



3. RESEARCH METHOD

3.1. Research Strategy

The research approach used is a quantitative approach in which the data obtained is the result of quantitative questionnaire answers. The purpose of a quantitative approach is to test theory, build facts, show relationships between variables, provide statistical descriptions, estimate and predict the results..

3.2. Population and Sample

The population in this study were all independent auditors who work in public accounting firms (KAP) scattered in the DKI Jakarta area. The number of Public Accounting Firms in DKI Jakarta registered with the Indonesian Institute of Certified Public Accountants to date is 260 KAP. Whereas for a sample of 10 KAP in DKI Jakarta with 85 respondents.

3.3. Data and Research Data Methods

This study uses primary data collected to achieve the research objectives. Primary data is data obtained from the first source, either from individuals or individuals such as data from

interviews or from questionnaires that have been filled in by respondents (Sugiyono, 2016). Primary data in this study were obtained from the results of respondents' answers to the questionnaire that had been filled in by auditors in several corporate agencies / public accounting firms in the Jakarta area. Penelitian ini menggunakan data primer yang dikumpulkan untuk mencapai tujuan penelitian.

3.4. Operational Variables

Based on the conceptual framework described earlier, three variables will be analyzed in this study. Conceptually, the four variables can be divided into independent variables and dependent variables.

3.4.1 Independent Variables

Independent Variable is a variable that affects or causes changes or the emergence of the dependent variable (Sugiyono, 2013: 59). The independent variables used in this study are the competence, professionalism and skepticism of auditors.

1. Auditor Competence

Auditor competence is the ability used to complete a task or role. The auditor's own competence is required to carry out the audit properly. Competence can be in the form of skills, knowledge of certain knowledge, and special expertise. Auditor competence is based on experience and lessons learned. This variable is operationalized as variable X1.

2. Auditor Professionalism

Professionalism refers to behavior, goals, or qualities that characterize or mark a professional or professional person (Ramdan, 2015 in Agustina, 2015: 63). This variable is operationalized as variable X2.

3. Auditor's Skeptic Attitude

According to Audit Standards Section 200, auditor skepticism is an attitude that includes a mind that is always questioning, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence. This variable is operationalized as variable X3.

3.4.2 Dependent Variable

Dependent Variables are often referred to as output variables, criteria, and consequences. The dependent variable is the variable that is influenced or becomes the result, because of the independent variable (Sugiyono, 2013: 59).

1. Audit Quality

The dependent variable in this study is audit quality. Audit quality itself can be interpreted as the possibility that the auditor will find and report violations in the client's accounting system.

In addition, audit quality can be determined by the ability of auditors to reduce misstatements and increase the purity of accounting data.

3.5. Data Analysis Method

The data analysis method used in this research is descriptive quantitative data analysis by quantifying the results of the questionnaire answers with the help of a 5-point Likert scale. The analytical tool used in this study is multiple linear regression analysis with the help of SPSS V25.

4. RESULT

4.1. Description of Research Objects

Researchers have distributed 100 questionnaires to 10 KAPs in the DKI Jakarta area which were conducted in June 2020 by visiting the Public Accounting Firm and submitting the questionnaires. 7 or 6.7% of the questionnaires were not returned. There were 8 or 6.51% questionnaires that could not be processed, while the questionnaires that could be processed were 85 or 79.05%.

4.2. Data Quality Test Results

4.2.1. Validity Test Results

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid or valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The validity test is carried out by looking at the correlation of the score of the question items with the total variable score through the SPSS program by looking at the Corrected Item - Total Correlation column (Ghozali, 2016).

4.2.2. Reliability Test Results

The tool used to measure the questionnaire which is an indicator of the variables. a questionnaire is said to be reliable or reliable if someone's answer to a question is consistent or stable over time (Ghozali, 2016). So, to test the reliability of respondents' answers can use statistical tests by looking at the value of Cronbach Alpha (α). Nunnaly Cronbach Alpha > 0.70. If not, then the data is considered unreliable (Ghozali, 2016). Table 4.1 shows the results of the reliability test for the four research variables used in this study.

Table 4.1

Reliability Test Result

Variable	Cronbach's Alpha	N of Items	Information
Competence	0,817	10	Reliabel
Professionalism	0,872	9	Reliabel
Auditor's Skepticism	0,821	8	Reliabel

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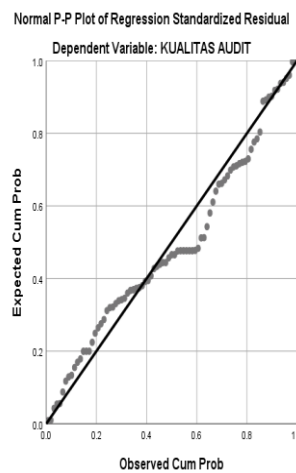
Attitude			
Audit Quality	0,901	11	Reliabel

Source: Output SPSS(processed data,2020)

4.3. Classical Assumption Test Results

4.3.1. Normality Test Result

This normality test is used to be able to test whether the regression model, the independent variable and the dependent variable have a normal distribution or not. As it is known, the t test and f test explain that the residual value follows the normal value. If this assumption is violated, the statistical test will be invalid for a small sample size (Ghozali, 2016).

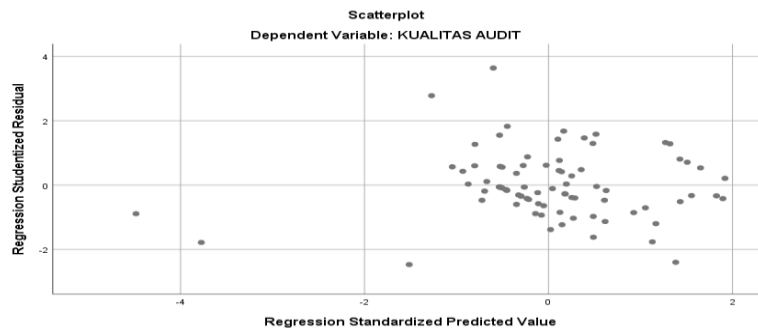


Gambar 4.1. Normality Test Result *P-P Plot or Regression*

Source : Output SPSS (processed data, 2020)

In the normal P-Plot chart above, it explains that the data distribution is around the diagonal line and follows the direction of the diagonal line, so the regression model meets the normalistic assumptions.

4.3.3. Heteroscedasticity Test Results



Gambar 4.2. Heteroscedasticity Test Results With *Scatterplot Graphic*

Source: Output SPSS (processed data, 2020)

In Figure 4.2 above, it shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. This explains that there is no heteroscedasticity in the regression model, so that the regression model is appropriate to be used to predict audit quality based on the variables that influence it, namely auditor competence, auditor professionalism and auditor skepticism.

4.3.4. Multicollinearity Test Results

Table 4.2

Multicollinearity Test Results

Predictor	Tolerance	VIF	Keterangan
Competence	0,644	1,553	Multicollinearity Doesn't Occur
Professionalism	0,644	1,552	Multicollinearity Doesn't Occur
Auditor's Skepticism Attitude	0,986	1,014	Multicollinearity Doesn't Occur

Source: Output SPSS(processed data,2020)

Based on the results of the table above, it shows that there is no multicollinearity problem. The competency variable has a tolerance value of $0.644 > 0.10$ and a VIF value of $1.553 < 10$, the professionalism variable has a tolerance value of $0.644 > 0.10$ and a VIF value of $1.552 < 10$, the auditor skepticism variable has a tolerance value of $0.986 > 0.10$ and a VIF value. $1.014 < 10$. The results of the tolerance value calculation show that there are no independent variables that have a tolerance value less than 0.10, which means that there is no correlation between the independent variables.

4.4. Multiple Linear Regression Analysis Test Results

Multiple linear regression analysis used in this study aims to determine the significant effect of auditor competence (X1), auditor professionalism (X2), and auditor skepticism (X3) on audit quality (Y), whether each variable has a positive or negative effect.

Table 4.3

Multiple Linear Regression Analysis Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	10.294	3.738	

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Competence	.432	.100	.380
Professionalism	.540	.097	.489
Auditor's Skepticism Attitude	-.086	.063	-.097

a. Dependent Variable: *Kualitas Audit*

Source : Output SPSS (processed data, 2020)

Based on table 4.5 above shows the results obtained from the regression coefficient above, so that a regression equation can be made as follows :

$$Y = 10,294 + 0,432X1 + 0,540X2 - 0,086X3$$

4.5. Hypothesis Test Results

4.5.1. Determination Coefficient Test Results (R^2)

Tabel 4.4. Determination Coefficient Test Results (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.772 ^a	.596	.582	3.138

- Predictors: (Constant), Auditor's Skepticism Attitude, Professionalism dan Competence

Dependent Variable: *Audit Quality*

Source : Output SPSS (processed data, 2020)

The value of the coefficient of determination (adjusted R-Square) in this study has a number of 0.582 or 58.2%. So it can be concluded that the variable auditor competence (X1), professionalism (X2) and auditor skepticism (X3), on audit quality is 58.2%. While the remaining 41.8% is explained by other factors.

4.5.2. Partial Test Results for Regression Coefficients (t Statistical Test)

H1: Auditor competence affects the quality of the audit

From the results of the calculation of the partial test of the effect of the auditor's competence (X1) on audit quality (Y), the tcount value is 4.318 and the t table is 1.998, this shows that the tcount > t table and the significance obtained is less than 0.05 (0.000 < 0, 05). Thus, the auditor competency variable has a significant effect on audit quality.

H2: Auditor professionalism affects audit quality

From the results of the calculation of the partial test of the effect of the professionalism of the auditor (X2) on audit quality (Y), the tcount value is 5.567 and the t table is 1.998, this shows that the value of tcount > ttable and the significance obtained is less than 0.05 (0.000 < 0, 05). Thus, the professionalism variable has a significant effect on audit quality.

H3: Auditor skepticism has no effect on audit quality

From the results of the calculation of the partial test of the effect of the auditor's skepticism (X3) on the audit quality (Y), the t-value is -1.336 and the t-table is 1.998, this shows that the value of t count < t table and the significance obtained is greater than 0.05 (0.175 > 0.05). Thus, the variable of auditor skepticism has no effect on audit quality.

4.5.3. F Test Results (Simultaneous)

Simultaneous significance testing (Test F) is conducted to show whether all the independent variables used in the regression model have a significant effect simultaneously on the dependent variable. The results can be seen in the following table :

Tabel 4.5
Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1178.810	3	392.937	39.907	.000 ^b
	Residual	797.543	81	9.846		
	Total	1976.353	84			

a. Dependent Variable: KUALITAS AUDIT

b. Predictors: (Constant), SIKAP SKEPTISME AUDITOR, PROFESIONALISME, KOMPETENSI

Source : Output SPSS (processed data, 2020)

Table 4.5 shows that from the F test, the value of Fcount is 39.907 > Ftable is 2.71 with a significance value of 0.005 or less than the probability value (p-value) 0.05 (0.000 < 0.05). Because the significance level is less than 0.05, it can be said that auditor competence, auditor professionalism and auditor skepticism simultaneously (simultaneously) have a significant effect on audit quality.

5. CONCLUSION, RECOMMENDATION AND LIMITATION

5.1 Conclusion

This study aims to determine whether auditor competence, auditor professionalism and auditor skepticism affect audit quality. Research respondents were 85 auditors who work at KAP in DKI Jakarta. Based on the data that has been collected and tests that have been carried out on the

problem using multiple linear regression models, the following conclusions can be drawn:

1. The auditor competency variable has a positive and significant effect on audit quality. This means that the higher the competence of an auditor, the higher the quality of the resulting audit will be;
2. The variable of auditor professionalism has a positive and significant effect on audit quality. This means that the higher the professionalism of an auditor, the higher the quality of the resulting audit will be;
3. The variable of auditor skepticism has no significant effect on audit quality. This means that the lower the skepticism of an auditor, the lower the quality of the resulting audit will be;

5.2. Recommendation

Based on the results of this study and for further studies, the authors provide suggestions, including :

1. Future studies should increase the number of respondents and use a different sample selection method with this study, expand the survey area so that the research results can be generalized.
2. This study only examines three independent variables, namely competence, professionalism and auditor skepticism. It is hoped that further research will add several variables that can improve the quality of audit reports, such as independence, integrity and professional ethics of internal auditors.
3. For future researchers who want to carry out similar research, they should do research with sufficient time so that respondents can digest all the questions in the questionnaire so that they can answer the questions correctly and the results obtained can be better and more accurate.

5.3. Limitation

This study has limitations that can be taken into consideration for future researchers in order to get even better results. The following are the limitations of the research experienced by researchers :

1. Researchers had difficulty collecting questionnaires because this year there was a pandemic which resulted in the implementation of large-scale social restrictions by the government so that some auditors who were in KAP worked from home so that the time given in answering the questionnaire was getting limited and some auditors did not understand the statements and answered without paying attention statement given.
2. Researchers have limited time to distribute questionnaires to KAP because researchers also have other responsibilities, so that there are some KAPs that cannot be taken as samples.

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