

**PENGARUH PERSEPSI KOMPETENSI, SIKAP SKEPTIS,
AKUNTABILITAS DAN PENGALAMAN KERJA TERHADAP
KUALITAS AUDIT (Studi Pada Kantor Akuntan Publik di Kota Semarang)**

Yuniati

(E2B018007)

Program Studi Akuntansi, Universitas Muhammadiyah Semarang

Email : yuniatisupriyadi@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh persepsi kompetensi, sikap skeptis, akuntabilitas, dan pengalaman kerja terhadap kualitas audit. Populasi dalam penelitian ini adalah auditor independen yang bekerja di Kantor Akuntan Publik (KAP) Kota Semarang. Metode pengambilan sampel dalam penelitian ini dengan menggunakan teknik *convenience sampling*. Sampel penelitian sebanyak 64 responden. Analisis data menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa semakin tinggi kompetensi auditor maka berpengaruh positif terhadap kualitas audit, semakin tinggi sikap skeptis auditor berpengaruh positif terhadap kualitas audit, semakin tinggi akuntabilitas akuntabilitas auditor berpengaruh positif terhadap kualitas audit, dan semakin tinggi pengalaman kerja auditor berpengaruh positif terhadap kualitas audit.

Kata Kunci: Kualitas Audit, Kompetensi, Sikap Skeptis, Akuntabilitas, Pengalaman Kerja.

***THE EFFECT OF PERCEPTION OF COMPETENCE, SKEPTICISM,
ACCOUNTABILITY, AND WORK EXPERIENCE ON AUDIT QUALITY
(Study at a Public Accounting Firm in Semarang City)***

Yuniati

(E2B018007)

Accounting Study Program, University of Muhammadiyah Semarang

Email : yuniatisupriyadi@gmail.com

ABSTRACT

This study aims to determine the effect of perceived competence, skepticism, accountability, and work experience on audit quality. The population in this study is an independent auditor who works at the Public Accounting Firm (KAP) of Semarang City. The sampling method in this study uses a convenience sampling technique. The research sample was 64 respondents. Data analysis used multiple linear regression. The results show that the higher the auditor's competence, the positive effect on audit quality, the higher the auditor's skepticism has a positive effect on audit quality, the higher the auditor's accountability has a positive effect on audit quality, and the higher the auditor's work experience has a positive effect on audit quality.

Keywords: Audit Quality, Competence, Skepticism, Accountability, Work Experience.