



**PENGARUH INDEPENDENSI, SKEPTISME PROFESIONAL,  
PENGALAMAN, KOMPETENSI, DAN *FEE* TERHADAP  
KUALITAS AUDIT**

***UNDERGRADUATE THESIS***

**Submitted as one of the requirements to obtain  
Sarjana Akuntansi (S.Ak.)**

by

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**FACULTY OF BUSINESS  
ACCOUNTING STUDY PROGRAM  
CIKARANG  
2023**

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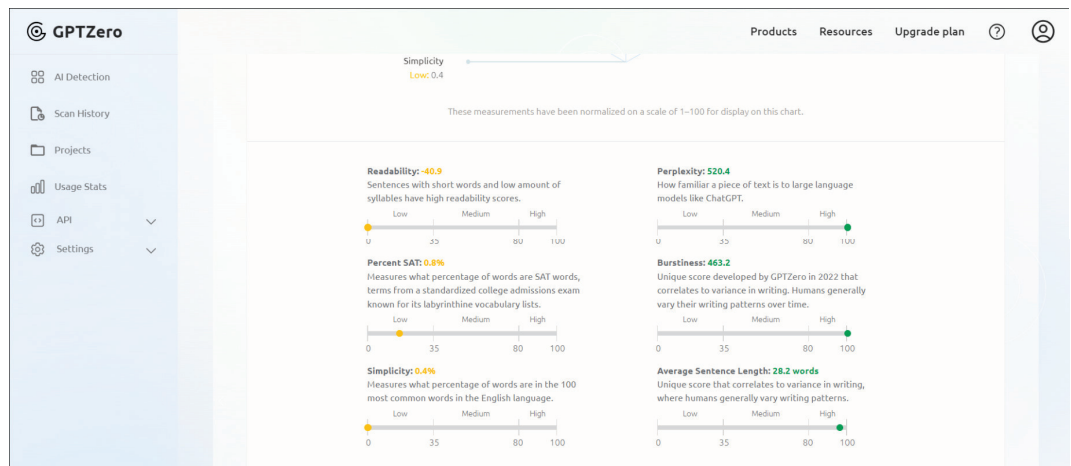
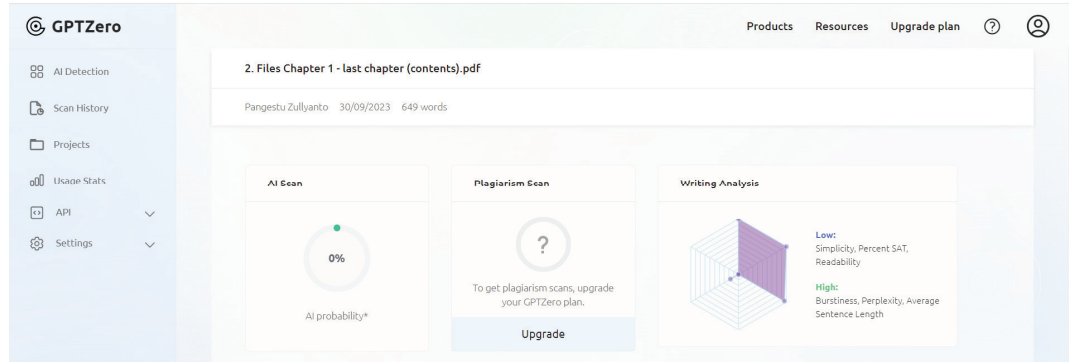
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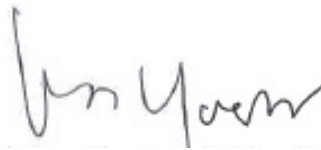
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## **RECOMMENDATION LETTER FROM THESIS ADVISOR**

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has been reviewed and found to have satisfied the necessities for oral defense as partial fulfillment of the requirements for the Bachelor's Degree in Accounting.

Cikarang, 26 September 2023

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**Head of the Accounting Study Program**



**(Mila A. Reyes., BSBA., CPA., MBA)**

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## ABSTRACT

*This study aims to examine the effect of independence, professional skepticism, experience, competence, and fees on audit quality. This study uses quantitative methods with the primary data source being a questionnaire. Respondents in this study were 65 respondents. The data collection method used in this research is Purposive Sampling, namely data obtained by distributing it online. The results of this study indicate that the most dominant variants that can affect audit quality are the skepticism and experience factors, so it can be concluded that in order to produce a quality audit process, it is very important for auditors to always maintain skepticism so that vigilance and prudence in the audit process will always be well maintained. Because the more the auditor has sensitivity to the findings in the audit process, it shows that the auditor has a lot of experience to be able to produce a quality audit product.*

**Keywords:** *Independence, Professional Skepticism, Experience, Competence, Fees and Audit Quality*



## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh Independensi, Skeptisme Profesional, Pengalaman, Kompetensi, dan *Fee* terhadap Kualitas Audit. Penelitian ini menggunakan metode kuantitatif dengan sumber data primer adalah kuesioner. Responden dalam penelitian ini adalah sebanyak 65 responden. Metode pengumpulan data yang digunakan dalam penelitian ini adalah Purposive Sampling, yaitu data diperoleh dengan cara dibagikan secara online. Hasil penelitian ini menunjukkan bahwa varian paling dominan yang dapat mempengaruhi kualitas audit adalah dari faktor skeptisme dan pengalaman, sehingga dapat disimpulkan bahwa untuk dapat menghasilkan proses audit yang berkualitas maka sangat penting bagi auditor untuk selalu menjaga sikap skeptisme sehingga kewaspadaan dan tingkat kehati-hatian dalam proses auditnya akan selalu terjaga dengan baik. Karena semakin auditor memiliki kepekaan atas adanya temuan dalam proses audit menunjukkan bahwa auditor tersebut telah memiliki banyak pengalaman untuk dapat menghasilkan sebuah produk audit yang berkualitas

**Kata Kunci:** Independensi, Skeptisme Profesional, Pengalaman, Kompetensi, Fee dan Kualitas Audit