

ABSTRACT

This research purposes to test and analyze the influence of moral reasoning, audit experience, independency, competency, accountability, and auditor professional skepticism to audit quality. This research is conducted in the Finance Examiner Organization of Republic of Indonesia represented East Java Province (BPK RI). The number of sample in this research are 68 respondents.

Technique of taking sample which was used in this research was *purposive random sampling*. Technique of collecting the data of this research used questioner. Analyzing the data which were used, they were validities test and reliabilities, classic assumption test and hypothesis test used multiple regression.

The result of this research showed that the audit experience, independency, competency and accountability influence significantly to the audit quality. But, moral reasoning and auditor professional skepticism not influence significantly to audit quality.

Keywords : moral reasoning, audit experience, independency, competency, accountability, auditor professional skepticism and audit quality

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *moral reasoning*, pengalaman audit, independensi, kompetensi, akuntabilitas dan skeptisisme profesional terhadap kualitas audit. Penelitian ini dilakukan di Badan Pemeriksaan Keuangan Republik Indonesia Perwakilan Provinsi Jawa Timur. Jumlah sampel dalam penelitian ini adalah 68 responden.

Teknik pengambilan sampel yang digunakan dalam penelitian ini menggunakan purposive sampling. Teknik pengumpulan data dalam penelitian ini menggunakan kuesioner. Analisis data dilakukan dengan uji validitas dan reliabilitas, uji asumsi klasik dan pengujian hipotesis dengan metode regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa pengalaman audit, independensi, kompetensi dan akuntabilitas berpengaruh signifikan terhadap kualitas audit. akan tetapi *moral reasoning* dan skeptisisme profesional berpengaruh tidak signifikan terhadap kualitas audit.

Kata kunci : *moral reasoning*, pengalaman audit, independensi, kompetensi, akuntabilitas dan skeptisisme profesional dan kualitas audit.