

ABSTRACT

This study aims to determine the effect of work experience and independence on audit quality and to determine the effect of work experience and independence on audit quality through professional skepticism as a mediating variable in government internal auditors at the central BPKP. The population in this study were government internal auditors working at the Central BPKP with a total of 160 auditors as respondents. Sampling was done using the method Slovin with an error rate of 5% and done with Purposive Sampling. Data analysis using help Partial Least Square (PLS). The results of the study show that work experience and independence has an effect on audit quality. Professional skepticism is able to mediate the effect between work experience on audit quality and professional skepticism is able to mediate the effect between independence on audit quality.

Keywords: Work Experience, Independence, Audit Quality, Professional Skepticism

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengalaman kerja dan independensi terhadap kualitas audit dan untuk mengetahui pengaruh pengalaman kerja dan independensi terhadap kualitas audit melalui skeptisme profesional sebagai variabel mediasi pada internal auditor pemerintah di BPKP pusat. Populasi dalam penelitian ini adalah internal auditor pemerintah yang bekerja pada BPKP Pusat dengan jumlah responden 160 auditor. Pengambilan sampel dilakukan menggunakan metode *Slovin* dengan tingkat kesalahan sebesar 5% dan dilakukan dengan *Purposive Sampling*. Analisis data menggunakan bantuan *Partial Least Square (PLS)*. Hasil penelitian menunjukkan bahwa pengalaman kerja dan independensi berpengaruh terhadap kualitas audit. Skeptisme profesional mampu memediasi pengaruh antara pengalaman kerja terhadap kualitas audit dan skeptisme profesional mampu memediasi pengaruh antara independensi terhadap kualitas audit.

Kata kunci : Pengalaman Kerja, Independensi, Kualitas Audit, Skeptisme Profesional