

**THE INFLUENCE OF AUDITOR INDEPENDENCE, COMPETENCE, AND
MORAL REASONING ON AUDIT QUALITY WITH PROFESSIONAL
SKEPTICISM AS A MODERATOR**

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Abstract

This study employs a quantitative approach to empirically evaluate the influence of Auditor Independence, Competence, and Moral Reasoning on Audit Quality, with the addition of Professional Skepticism as a moderator. The population for this study includes 10 Public Accounting Firms in South Jakarta registered in the Financial Services Authority database. Through a purposive sampling method, a sample of 52 respondents was obtained. The research data was analyzed using Structural Equation Modeling (SEM) with SmartPLS 4.0 software, at a significance level of 0.05 (5%). The test results indicate that (1) auditor independence has a significant positive effect on audit quality; (2) auditor competence does not have a significant positive effect on audit quality; (3) auditor moral reasoning has a significant positive effect on audit quality; (4) professional skepticism does not strengthen the significant influence of auditor independence on audit quality; (5) professional skepticism does not strengthen the significant influence of auditor competence on audit quality; (6) professional skepticism does not strengthen the significant influence of auditor moral reasoning on audit quality

Keywords: *Auditor Independence, Auditor Competence, Auditor Moral Reasoning, Professional Skepticism, Audit Quality.*

**PENGARUH INDEPENDENSI, KOMPETENSI, *MORAL REASONING*
AUDITOR TERHADAP KUALITAS AUDIT DENGAN PEMODERASI
SKEPTISISME PROFESIONAL**

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Abstrak

Penelitian ini menggunakan pendekatan kuantitatif untuk mengevaluasi secara empiris pengaruh Independensi, Kompetensi, *Moral Reasoning* Auditor terhadap Kualitas Audit dengan menambahkan moderasi Skeptisisme Profesional Auditor. Populasi dalam studi ini mencakup 10 Kantor Akuntan Publik Jakarta Selatan yang terdaftar di *database* Otoritas Jasa Keuangan. Melalui metode purposive sampling, terdapat sampel 52 responden. Data penelitian menggunakan *Structural Equation Modeling* (SEM) dengan *software* SmartPLS 4.0 dengan tingkat signifikansi 0,05 (5%). Hasil pengujian yang didapatkan menunjukkan bahwa (1) independensi auditor berpengaruh positif signifikan terhadap kualitas audit; (2) kompetensi auditor tidak berpengaruh positif signifikan terhadap kualitas audit; (3) *moral reasoning* auditor berpengaruh positif signifikan terhadap kualitas audit; (4) skeptisisme profesional auditor tidak memperkuat pengaruh signifikan independensi auditor terhadap kualitas audit; (5) skeptisisme profesional auditor tidak memperkuat pengaruh signifikan kompetensi auditor terhadap kualitas audit; (6) skeptisisme profesional auditor tidak memperkuat pengaruh signifikan *moral reasoning* auditor terhadap kualitas audit

Kata Kunci : Independensi Auditor, Kompetensi Auditor, *Moral Reasoning* Auditor, Skeptisisme Profesional Auditor, Kualitas Audit.