



**THE EFFECT OF AUDIT STANDARDS, ETHICS,
INDEPENDENCE, COMPETENCE, AND AUDITOR'S
EXPERIENCE ON AUDITOR'S PROFESSIONALISM SKEPTICISM
IN KAP IN MEDAN CITY**

**Feronica Susanna salim¹, Jocelyn Tjitra², Yois Nelsari Malau³, Wenny
Anggresia Ginting⁴**

Universitas Prima Indonesia^{1,2,3}

Politeknik Negeri Manado⁴

yoisnelsarimalau@gmail.com³

ABSTRAK

This study aims to analyze the influence of audit standards, ethics, independence, competence, and auditor experience on auditor professional skepticism in Public Accounting Firms (KAP) in Medan City. The approach used in this study is a quantitative approach, which is carried out on a certain population or sample in order to test the established hypothesis. The study population includes all auditors working at KAP Medan City, although the exact number is unknown or biased. Because the population is not known with certainty, the sampling technique used is the Lemeshow formula. This approach allows the calculation of the number of samples in uncertain population conditions, so that 96 respondents are obtained. The sampling technique applied is accidental sampling, where respondents are selected randomly to be part of the research sample. The results of the study indicate that audit standards, ethics, independence, competence, and auditor experience have a positive and significant effect on auditor professional skepticism, both partially and simultaneously.

Keywords: Audit Standards, Ethics, Independence, Competence, Auditor Experience, Professional Skepticism

INTRODUCTION

Audit is a systematic process that aims to collect and evaluate evidence objectively related to assertions about economic activities and events. This process is carried out to ensure that the assertions are in accordance with established standards and to communicate the results of the evaluation to interested parties. The final result of this audit is an audit report, which serves as a tool for auditors in conveying their opinions or statements to users of financial statements. This report then becomes a reference for stakeholders in assessing

the credibility of the audited financial statements. Skepticism in auditing refers to a critical attitude or professional doubt, which is an important element in audit practice. This skeptical attitude is not only developed through training, but must also be applied consistently throughout the audit process, especially in gathering sufficient evidence to support or refute claims made by management. This skeptical attitude reflects the auditor's professional expertise and directly contributes to the accuracy and quality of the audit opinion provided. By applying strong professional skepticism, auditors are expected to comply with auditing standards, maintain the integrity and quality of the audit, and maintain the reputation of the audit profession as a whole. Several factors that influence the level of auditor professional skepticism include auditing standards, independence, competence, and experience of the auditor. In performing their duties, auditors must follow established auditing standards, including applying the principle of professional skepticism.

Auditing standards direct auditors not to simply accept information at face value, but also to actively seek evidence that can support or refute claims made by management. This process involves an independent and critical assessment of all available audit evidence, as well as thorough testing to ensure that the audited financial statements are free from material error or fraud. Strict application of auditing standards helps auditors identify and address challenges and risks that may arise during the audit process. In addition, these standards provide clear guidance in documenting and reporting audit findings, which ultimately improves transparency and accountability. Strong ethical principles also play a role in shaping the auditor's professional skepticism. Auditors should question the accuracy and reliability of information and avoid external influences or conflicts of interest that could compromise their objectivity. By upholding a code of ethics, auditors can avoid situations that could potentially affect their judgment, such as professional or personal relationships that could lead to bias. Professional ethics also requires auditors to maintain the confidentiality of information obtained during the audit, so that they can make their evaluations without external pressures that could compromise their skepticism. In addition, the code of ethics requires auditors to disclose any discrepancies or problems discovered during the audit, even if this may negatively affect the client or their professional relationship. This is part of a commitment to transparency and honesty, which directly supports the application of professional skepticism in auditing. Independence is another important factor in maintaining auditor skepticism. Independent auditors can avoid conflicts of interest that could potentially affect their objectivity. When auditors do not have personal or professional interests that could affect their judgment, they are better able to detect potential problems or fraud in the financial statements. Conversely, if auditors lose their independence, their skepticism may be reduced, increasing the risk of bias in the audit process. For example, if an auditor has a close relationship with client management or has a financial interest in the audit

results, they may feel pressured not to report negative findings or to reduce their level of skepticism toward information provided by the client.

They are able to ask appropriate questions and perform in-depth analysis to uncover any discrepancies or anomalies in the financial statements. This competence enables auditors to maintain a high level of skepticism because they have a better understanding of audit procedures and how to critically evaluate evidence. In contrast, auditors with a low level of competence may not have the skills to exercise skepticism effectively. They may have difficulty assessing the complexity of information or performing the analysis necessary to detect potential problems. This lack of competence can reduce the auditor's ability to question and critically evaluate evidence, which ultimately impacts the accuracy and reliability of the audit opinion provided. Apart from competence, experience also plays an important role in increasing auditors' professional skepticism. Auditors with more experience tend to have better abilities in asking critical questions and carrying out thorough evaluations of available evidence. Those who are less experienced may not yet have the skills to analyze information in depth or recognize indications of problems, so their professional skepticism is still limited. Experience also helps auditors in managing pressure and conflicts of interest that may arise during the audit process. More experienced auditors are generally better able to maintain their skeptical attitude even when faced with challenges or situations. difficult. Thanks to their experience in facing various previous audit conditions, auditors are more prepared to maintain objectivity and integrity in every decision they make. Based on the background that has been described above, the author is interested in conducting a study entitled: The Influence of Audit Standards, Ethics, Independence, Competence, and Auditor Experience on Auditor Skepticism and Professionalism at KAPI in Medan City.

The Influence of Audit Standards on Auditor Professional Skepticism

According to Arens et al. (2023), audit standards provide guidelines for auditors in carrying out their duties, including making independent and critical assessments of audit evidence. These strict standards ensure that auditors remain alert to the possibility of errors or fraud in financial statements.

Suryanto (2021) states that audit standards encourage auditors to be more careful in evaluating and verifying information, ensuring that the conclusions drawn are based on strong and relevant evidence. Research conducted by Purnamsaril (2021) shows that audit standards have a significant influence on auditors' professional skepticism.

The Influence of Ethics on Auditors' Professional Skepticism

Astaril and Madel (2021) state that ethics is the main pillar in the audit profession, which encourages auditors to work with integrity, objectivity, and high professionalism. Sutisnol (2021) added that auditors who adhere to ethical principles tend to question the validity and accuracy of information provided by clients. Research conducted by Raynaldil and Afriyentil (2020) shows that factors such as gender, experience, expertise, audit situation, and ethics have a

significant effect on auditor professional skepticism. The Influence of Independence on Auditor Professional Skepticism

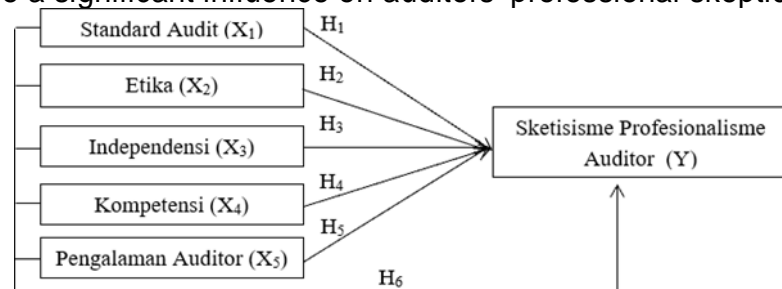
Competence on Auditor Professional Skepticism

Ginting et al. (2022) stated that competence, which includes knowledge, skills, and experience in auditing and accounting, allows auditors to understand the complexity of financial statements and business practices in more depth. Heryl (2021) added that competence helps auditors to ask relevant and in-depth questions, and use more sophisticated audit techniques to test the validity and reliability of the evidence obtained. Research conducted by Praviyanti (2020) also shows that competence and independence have a significant influence on the professional skepticism of auditors in KAP.

The Influence of Competence on Auditor Professional Skepticism

Ginting et al. (2022) stated that competence, which includes knowledge, skills, and experience in auditing and accounting, allows auditors to understand the complexity of financial statements and business practices in more depth. Heryl (2021) added that competence helps auditors to ask relevant and in-depth questions, and use more sophisticated audit techniques to test the validity and reliability of the evidence obtained. The Influence of Auditors' Experience on Auditors' Professional Skepticism Ardiansahl (2021) revealed that auditors who have extensive experience tend to better understand various situations and challenges that may arise during an audit. According to Tarliantil et al. (2024), experience allows auditors to better face various pressures and challenges in auditing. This helps them remain objective and maintain a high level of skepticism, which contributes to the thoroughness and accuracy of the audit process, thereby improving the quality and reliability of audit results.

Nurkholis's (2020) research shows that education, training, and experience have a significant influence on auditors' professional skepticism.



Gambarl 1.1.I Conceptual Framework

Research Hypothesis

The hypothesis of this research is:

H1: Audit Standards partially influence Auditor Professional Skepticism at KAPI in Medan City.

H2: Ethics partially influence Auditor Professional Skepticism at KAPI in Medan City.

H3: Independence partially influence Auditor Professional Skepticism at KAPI in Medan City.

H4: Competence partially influence Auditor Professional Skepticism at KAPI in Medan City.

H5: Auditor Experience partially influence Auditor Professional Skepticism at KAPI in Medan City.

H6: Audit Standards, Ethics, Independence, Competence, and Auditor Experience simultaneously influence Auditor Skepticism and Professionalism at KAPI in Medan City

RESEARCH METHOD

This research applies a quantitative method because it has a systematic and clearly organized structure. This type of research is included in the quantitative category with a causal or explanatory approach, which aims to study the causal relationship between two different variables. In this research, every change in the independent variable will have an impact on changes in the dependent variable. The population in this study includes all auditors working at the Public Accounting Firm (KAP) in Medan City, with a number that is not known with certainty or is biased. Because the population cannot be determined with certainty, the sampling method used is the Lemeshow formula. This approach allows the calculation of the number of samples in situations where the population size is unknown. In addition, the sampling technique applied is accidental sampling, where respondents are selected randomly based on their availability to participate in the study.

$$n = \frac{Z^2 \cdot P \cdot (1 - P)}{d^2}$$

From the formula, the determination of the number of samples uses the Lemeshow formula with a maximum estimate of 50% and an error rate of 10%.

$$n = \frac{1,96^2 \cdot 0,5 (1 - 0,5)}{0,1^2} = \frac{3,8416 \cdot 0,5 \cdot 0,5}{0,01} = \frac{0,9604}{0,01} = 96$$

Description:

n = number of samples

z = z score at 90% confidence interval = 1.96 p = maximum estimate

d = error rate

This type of research is a quantitative approach. According to Yusuf and Daris (2019), data type is defined as a grouping of data based on certain criteria such as based on its source and based on data collection techniques. According to Sholihin (2020), According to Fathoroni, et al. (2020), the validity test is used to show the extent to which the measuring instrument used in measuring what is being measured. The testing technique used for the validity test is to use the Pearson Bivariate correlation tested from two directions with a significance of 0.05. The decision to test the validity of the respondent item is based on the

calculated r value $>$ r table with $df = N - 2$ and a significance level of 5%, then the statement item is said to be valid. Herlinal (2019), generally decision-making for the reliability test can use the Cronbach's alpha category $0.6 - 0.79 =$ acceptable reliability.

According to Sugiyonol (2019), descriptive statistics are used as a testing method related to the presentation and collection of data or test results obtained so that they can provide useful information in this research. According to Priyatnol (2020), multiple regression analysis is used to determine whether there is a significant influence partially or simultaneously between two or more independent variables on one independent variable.

Priyatnol (2020) explains that histograms are visualization tools used to assess data distribution and determine whether the data follows a normal distribution pattern. Data is said to be normally distributed if the histogram forms a symmetrical bell curve pattern. According to Riyantol and Hatmawan (2020), graphical analysis often makes it difficult for researchers to determine data distribution. Therefore, it is recommended to use statistical tests Kolmogorov-Smirnov (K-S) additionally. If the significant value is greater than 0.05, then the data is considered to be normally distributed, whereas if the significant value is smaller than 0.05, then the data is considered to be not normally distributed. According to Priyatnol (2020), the multicollinearity test method that is commonly used is by looking at the Tolerance value and Variance Inflation Factor (VIF) in a regression model where the VIF value is less than 10 and has a Tolerance number of more than 0.1.

Priyatnol (2020) explains that heteroscedasticity is a condition in a regression model in which there is a difference in residual variance between one observation and another. According to Rahmadhanil (2019), the coefficient of determination is a measure of the precision of the calculated value with the observed value. The value of the coefficient of determination that is closer to means that the predicted calculated value is getting closer to the experimental data. According to Priyatnol (2020), Adjusted R^2 is an adjusted R^2 . Adjusted R^2 is usually used to measure the contribution of influence if the regression uses more than two independent variables.

According to Priyatnol (2020), the t -test is used to determine whether the independent variable has a significant effect or not on the dependent variable. The test uses a significance level of 0.05 and a 2-sided test. The form of the test has an assessment criterion, namely: H_0 is accepted if: $t_{count} > t_{table}$. According to Arviantil and Anggrasari (2020), the F -test or simultaneous testing is a hypothesis used in testing the regression model coefficient simultaneously with the hypothesis assessment criteria in this F -test.

RESULTS AND DISCUSSION

Tabel 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Standard Audit	96	16	36	27.50	4.773
Etika	96	17	38	28.64	4.784
Independensi	96	20	37	28.78	3.483
Kompetensi	96	16	35	27.99	4.536
Pengalaman Auditor	96	20	37	28.54	3.713
Skeptisisme Profesionalisme	96	17	37	28.75	4.391
Valid N (listwise)	96				

Source: Research Results, 2024 (Processed data)

From the table above, it can be seen that from each of the 96 research samples, Standard Audit has a mean value of 27.50 and a minimum value of 16 and a maximum value of 36. I Ethics has a mean value of 28.64 and a minimum value of 17. 28.78 and minimum value 20 and maximum value 37. I Competent has mean value 27.99 and minimum value 16 and maximum value 35. I Experience Auditor has mean value 28.54 and minimum value 20 and maximum value 37. I Skepticism Professionalism has mean value 28.75 and value minimum 17 and maximum value 37.

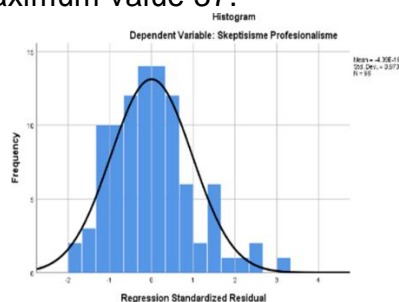


Figure 1. Histogram Graph

Source: Research Results, 2024 (Processed data)

There are two models to detect whether the residuals are normally distributed or not, namely by graphical analysis and statistical tests

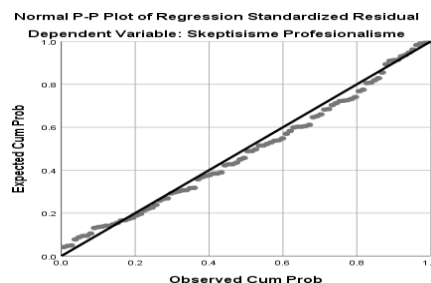


Figure 2. Normal Probability Plot of Regression Graph

Source: Research Results, 2024 (Processed data)

Based on the image above, it shows that the data (points) are spread around the diagonal line and follow the diagonal line. So from the image, it can be concluded that the residuals of the regression model are normally distributed.

Tabell 2. One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual

N

96

Normal Parameters ^{a,b}		Mean	.0000000	Std. Deviation
				2.22220983
Most Extreme Differences	Absolute			.063
	Positive			.063
	Negative			-.041
Test Statistic				.063
Asymp. Sig. (2-tailed)				.200 ^{c,d}

Source: Research Results, 2024 (Processed data)

Based on the table above, the test results prove that the significant value obtained is greater than 0.05, namely 0.200, so it can be concluded that the data is classified as normally distributed.

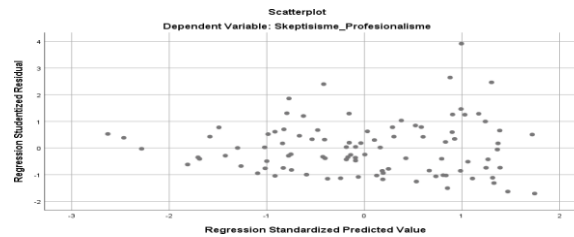
Tabel 3. Result Multikolinieritas (Uji VIF) Test

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
Model	B	Std. Error	Beta					
1 (Constant)	14.425	3.216		4.485	.000			
Standard Audit	.435	.074	.472	5.857	.000	.437	2.287	
Etika	.336	.074	.366	4.558	.000	.440	2.270	
Independensi	.361	.072	.286	5.022	.000	.876	1.142	
Kompetensi	.138	.057	.142	2.393	.019	.807	1.239	
Pengalaman Auditor	.258	.073	.218	3.554	.001	.757	1.322	

a. Dependent Variable: Skeptisisme Profesionalisme

Source: Research Results, 2024 (Processed data)

Based on the table above, it can be seen that for each variable it has a tolerance value > 0.1 and a VIF value < 10. Thus, no multicollinearity problems were found in this study.



Gambar 3. Grafik Scatterplot

Source: Research Results, 2024 (Processed data)

Based on the scatterplot graph presented, it can be seen that the points are spread randomly and do not form a clear pattern and are spread both above and below the zero number on the Y axis. This means that there is no heteroscedasticity in the regression model, so that the regression model can be used to predict performance based on the input of the independent variables. The heteroscedasticity test can be seen in the table below:

Tabell 4. Result Glejser (Heteroskedastisitas) Test

Unstandardized Coefficients		Standardized Coefficients		t	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	3.208	1.923		1.669	.099
Standard Audit	-.017	.044	-.060	-.388	.699
Etika	-.028	.044	-.098	-.636	.526
Independensi	-.065	.043	-.166	-1.523	.131
Kompetensi	.052	.034	.170	1.504	.136
Pengalaman Auditor	.008	.043	.023	.196	.845

a. Dependent Variable: Skeptisisme_Profesionalisme

Source: Research Results, 2024 (Processed data)

Based on the table above, it can be seen that the significance level of each variable is greater than 0.05. From the calculation results and the significance level above, no heteroscedasticity was found.

Tabel 5. Multiple Regression Coefficient Test Results
Coefficients^a

Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
Model	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	14.425	3.216		4.485	.000		
Standard Audit	.435	.074	.472	5.857	.000	.437	2.287
Etika	.336	.074	.366	4.558	.000	.440	2.270
Independensi	.361	.072	.286	5.022	.000	.876	1.142
Kompetensi	.138	.057	.142	2.393	.019	.807	1.239
Pengalaman Auditor	.258	.073	.218	3.554	.001	.757	1.322

Auditor

a. Dependent Variable: Skeptisisme Profesionalisme
Source: Research Results, 2024 (Processed data)

$$\text{Skeptisisme Profesionalisme} = 14,425 + 0,435 \text{ Standard Audit} + 0,336 \text{ Etika} + 0,361 \text{ Independensi} + 0,138 \text{ Kompetensi} + 0,258 \text{ Pengalaman Auditor}$$

Based on the equation above, then:

Constant (a) = 14.425. This means that if the independent variables, namely Audit Standards (X1), Ethics (X2), Independence (X3), Competence (X4), Auditor Experience (X5) have a value of 0, then Professional Skepticism (Y) is 14.425. If there is an increase in Audit Standards, Professional Skepticism will increase by 43.5%. If there is an increase in Ethics, Professional Skepticism will increase by 33.6%. If there is an increase in Independence, Professional Skepticism will increase by 36.1%. If there is an increase in Competence, Skepticism and Professionalism will increase by 13.8%.

6. If there is an increase in Auditor Experience, Skepticism and Professionalism will increase by 25.8%

Tabel 6. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.863 ^a	.744	.730	2.283

a. Predictors: (Constant), Pengalaman Auditor, Standard Audit, Independensi, Kompetensi, Etika

b. Dependent Variable: Skeptisisme Profesionalisme

Source: Research Results, 2024 (Processed data)

Based on the table above, the Adjusted R1 Square coefficient of determination is 0.730. This shows that the ability of the variables Audit Standard (X1), Ethics (X2), Independence (X3), Competence (X4), Auditor Experience (X5) explains its influence on Skepticism and Professionalism (Y) by 73%. While the remaining 27% is the influence of other independent variables that were not studied in this study, such as self-efficacy, motivation, enthusiasm, training, and so on.

Tabell 7. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1362.869	5	272.574	52.292	.000 ^b
	Residual	469.131	90	5.213		
	Total	1832.000	95			

a. Dependent Variable: Skeptisisme Profesionalisme

b. Predictors: (Constant), Pengalaman Auditor, Standard Audit,

Independensi, Kompetensi, Etika

Source: Research Results, 2024 (Processed data)

Based on the table above, it is obtained that the F_{table} value is (2.32) and the significance is $\alpha = 5\%$ (0.05), namely F_{count} (52.292) and sig.al (0.000a). This indicates that the research results accept H_a and reject H_0 . The comparison between F_{count} and F_{table} can prove that simultaneously Audit Standards, Ethics, Independence, Competence, and Auditor Experience have a positive and significant effect on Professional Skepticism.

Tabel 8. Result Parsial Coefficients Test

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	14.425	3.216			4.485	.000		
Standard Audit	.435	.074	.472		5.857	.000	.437	2.287
Etika	.336	.074	.366		4.558	.000	.440	2.270
Independensi	.361	.072	.286		5.022	.000	.876	1.142
Kompetensi	.138	.057	.142		2.393	.019	.807	1.239
Pengalaman Auditor	.258	.073	.218		3.554	.001	.757	1.322

a. Dependent Variable: Professional Skepticism

Source: Research Results 2025, (Processed Data)

Based on the table above, it can be seen that:

1. The calculated t value for the Standard Audit variable (X1) shows that the calculated t value (5.857) > t table (1.986) with a significance level of 0.000 < 0.05, so it can be concluded that there is a significant positive influence partially between Standard Audit and Professional Skepticism.
2. The calculated t value for the Ethical variable (X2) shows that the calculated t value (4.558) > t table (1.986) with a significance level of 0.000 < 0.05, so it can be concluded that there is a significant positive influence partially between Ethics and Professional Skepticism.
3. The calculated t value for the Independent variable (X3) shows that the calculated t value (5.022) > t table (1.986) with a significance level of 0.000 < 0.05, so it can be concluded that there is a significant positive influence partially between Independence and Professional Skepticism.
4. The calculated t value for the Competence variable (X4) shows that the calculated t value (2.393) > t table (1.986) with a significance level of 0.019 < 0.05, so it can be concluded that there is a significant positive influence partially between Independence and Professional Skepticism.
5. The calculated t value for the Auditor Experience variable (X5) shows that the calculated t value (3.554) > t table (1.986) with a significance level of 0.001 <

0.05, so it can be concluded that there is a significant positive influence partially between Independence and Professional Skepticism.

Discussion

The Influence of Audit Standards on Auditor Professionalism Skepticism

The t-value for the Audit Standard variable (X1) shows that the t-value (5.857) > t-table (1.986) with a significance level of $0.000 < 0.05$, so it can be concluded that there is a significant positive influence partially between Audit Standards on Professionalism Skepticism. If there is an increase in Audit Standards, then Professionalism Skepticism will increase by 43.5%. According to Suryantol (2021), audit standards encourage auditors to be more careful in evaluating and verifying information, and ensuring that the conclusions drawn are based on strong and relevant evidence. This professional skepticism is very important in maintaining the integrity and reliability of the audit process and ensuring that the audited financial statements provide a true and fair picture of the financial position of an entity. In a study by Purnamsaril (2021), the results of the study showed that audit standards have a significant effect on the auditor's professional skepticism. The Influence of Ethics on Auditor Professionalism Skepticism

The calculated t value for the Ethical variable (X2)

shows that the calculated t value (4.558) > t table (1.986) with a significance level of $0.000 < 0.05$, so it can be concluded that there is a significant positive influence partially between Ethics on Professionalism Skepticism. If there is an increase in Ethics, then Professionalism Skepticism will increase by 33.6%. According to Sutisnol (2021), when auditors adhere to ethical principles, they are more likely to question the validity and accuracy of information provided by clients, thereby reducing the risk of error or fraud. Ethics also require auditors not to be influenced by external pressures or conflicts of interest, which can compromise their skepticism. Thus, strong professional ethics increase auditor skepticism, which in turn increases the quality and credibility of the audit performed. In a study by Raynaldil and Afriyentil (2020), the results showed that gender, experience, expertise, audit situation and ethics had a significant effect on auditor professional skepticism. Pengaruh Independensi to Skeptisisme Profesionalisme Auditor

The Influence of Competence on Auditor Professionalism Skepticism

The calculated t value for the Competence variable (X4) shows that the calculated t value (2.393) > t table (1.986) with a significance level of $0.019 < 0.05$, so it can be concluded that there is a significant positive influence partially between Independence on Professionalism Skepticism. If there is an increase in Competence, then Professionalism Skepticism will increase by 13.8%. According to Heryl (2021), competence helps auditors to ask relevant and in-depth questions, and use sophisticated audit techniques to test the validity and reliability of the evidence obtained. Thus, competence increases the auditor's professional skepticism, encouraging them not to accept information as it is and

always seek sufficient and appropriate evidence before drawing conclusions. This skeptical attitude is essential in detecting potential errors or fraud, thereby improving audit quality and confidence in the audit results.

The Influence of Auditor Experience on Auditor Professionalism Skepticism

The t-value for the Auditor Experience variable (X5) shows that the t-value (3.554) > t-table (1.986) with a significance level of $0.001 < 0.05$, so it can be concluded that there is a significant positive influence partially between Independence on Professionalism Skepticism. If there is an increase in Auditor Experience, then Professionalism Skepticism will increase by 25.8%. According to Ardiansyah (2021), auditors with extensive experience tend to have a better understanding of various situations and problems that may arise during an audit. This experience allows them to identify patterns or anomalies that may not be seen by less experienced auditors. With the knowledge gained from various previous audit cases, experienced auditors can be more critical in assessing information and evidence provided by clients, and are better able to recognize potential risks or indications of fraud. In a study by Nurkholisl (2020), the results of the study showed that education, training and experience had a significant effect on the auditor's professional skepticism.

CONCLUSION

The conclusions of this study are as follows. Audit Standards have a positive and significant partial effect on Auditor Professional Skepticism. Ethics contribute positively and significantly to increasing Auditor Professional Skepticism. Independence has a significant positive impact on Auditor Professional Skepticism. Competence partially provides a positive and significant effect on Auditor Professional Skepticism. Auditor experience plays a role in increasing Auditor Professional Skepticism with a positive and significant effect. Overall, Audit Standards, Ethics, Independence, Competence, and Auditor Experience collectively provide a positive and significant influence on Auditor Skepticism and Professionalism.

REFERENCES

- Arvianti, Eri Yusnita dan Herdiana Anggrasari. (2020). Faktor-Faktor Yang Menghambat Pendidikan Karakter Pada Anak Buruh Tani di Kabupaten Ponorogo. Kendari.
- Ardiansyah. (2021). Pengaruh independensi dan kompetensi auditor terhadap kualitas audit. Penerbit Deepublish.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2023). Auditing and assurance services: An integrated approach (18th ed.). Pearson.
- Astari, N., & Made, W. (2021). Audit keuangan: Teori dan praktik. Penerbit Andi.

- Fahmi, I., & Azizah, N. (2021). Sistem pengendalian internal dan audit berbasis risiko. Salemba Empat.
- Fathoroni, Annisa, Nuraini Siti Fatonah, Roni Andarsyah dan Noviana Riza. (2020). Buku Tutorial Sistem Pendukung Keputusan Penilaian Kinerja Dosen Menggunakan Metode 360 Degree Feedback. Bandung: Kreatif Industri Nusantara.
- Ginting, R., dkk. (2022). Manajemen audit dan teknik pemeriksaan keuangan. Pustaka Media.
- Hermawan, A. (2021). Auditing: Teori dan implementasi dalam dunia bisnis. Gramedia.
- Hery. (2021). Auditing dan jasa assurance: Pendekatan berbasis risiko. Salemba Empat.
- Nurkholis. (2020). Etika profesi akuntan dan audit berbasis syariah. Penerbit Erlangga.
- Praviyanti, R. (2020). Pengaruh audit internal terhadap tata kelola perusahaan. Mitra Wacana Media.
- Priyatno, D. (2020). SPSS Panduan Mudah Olah Data Bagi Mahasiswa & Umum. Penerbit CV. Andi Offset, Yogyakarta.
- Purnamsari, D. (2021). Audit forensik dan pencegahan kecurangan dalam akuntansi. Pustaka Ilmu.
- Raynaldi, R., & Afriyenti, Y. (2020). Auditing berbasis teknologi informasi: Konsep dan aplikasi. Penerbit Innoscript.
- Sholihin, Mahfud. (2020). Analisis Data Penelitian Menggunakan Software Stata. Yogyakarta: Andi Offset.
- Sugiyono. (2019). Metode Riset Akuntansi. Yogyakarta: Deepublish Publisher.
- Suryanto. (2021). Akuntansi audit: Konsep dan aplikasi dalam bisnis modern. Penerbit Salemba Empat.
- Sutisno, B. (2021). Kualitas audit dan pengaruhnya terhadap laporan keuangan perusahaan. Penerbit Gava Media.
- Tarlianti, N., et al. (2024). Tren terbaru dalam audit: Pendekatan digital dan forensik. Pustaka Mandiri.
- Yusuf, M., dan Lukman, D. (2019). Analisis Data Penelitian Teori & Aplikasi Dalam Bidang Perikanan. Bogor: IPB Press.