

ABSTRACT

Public accountants are considered individuals who are reliable, thorough, objective, and have the ability to increase confidence in financial reports through the audit process carried out. High audit quality reflects the good performance of the Public Accounting Firm and the services provided by the KAP have a convincing reputation. Several factors that can influence audit quality include professional ethics, auditor competence, and professional skepticism.

The aim of this research is to determine the influence of professional ethics, auditor competence, and professional skepticism on audit quality at Public Accounting Firms (KAP) in West Java. The data that will be used in this research is by distributing questionnaires to Public Accounting Firms in West Java.

The research method used is a quantitative method. The type of research used is descriptive verification. The population used was 145 AP in 84 Public Accounting Firms in West Java and listed in the IAPI directory in 2023. The sample size was determined using the Taro Yamane formula, resulting in 60 partners as respondents. In this study, a non-probability sampling technique with a convenience sampling type was used. The data analysis technique uses Structural Equation Modeling - Partial Least Square (PLS-SEM) analysis using SmartPLS 4.0 software.

The research results are based on the answers of respondents who are auditors at Public Accounting Firms in West Java, on average they agree that professional ethics, auditor competence and professional skepticism influence audit quality. The results of the analysis test show that (1) professional ethics has no effect on audit quality, it can be seen from the T-statistic value <1.96 and $p\text{-value} >0.05$, so $H1$ is rejected, (2) auditor competence has no effect on audit quality, It can be seen from the T-statistic value <1.96 and $p\text{-value} >0.05$ that $H2$ is rejected. (3) professional skepticism has a significant positive effect on audit quality, which can be seen from the T-statistic value >1.96 and $p\text{-value} <0.05$, so $H3$ is accepted. (4) Simultaneously professional ethics, auditor competence, and professional skepticism influence audit quality.

Keywords: Professional Ethics, Auditor Competence, Professional Skepticism, Audit Quality