

THE INFLUENCE OF AUDIT PROFESSIONAL SKEPTISM, ROLE STRESS, AUDITOR ETHICS ON AUDIT QUALITY IN THE NEW NORMAL PERIOD

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ABSTRACT

This research aims to determine the influence of audit professional skepticism, role stress, auditor ethics on audit quality during the new normal period. The sample in this study was 39 auditors who were respondents who were still actively working as auditors in the East Jakarta region. This research uses primary data with data collection methods through questionnaires distributed to 39 respondents. The data analysis technique uses inferential analysis with multiple linear regression and uses the Statistical Product and Service Solution (SPSS) version 23.0 program. This research is expected to provide empirical evidence regarding the influence of audit professional skepticism, role stress, auditor ethics on audit quality during the pandemic, so in essence this research is expected to provide input for auditors to be more professional in carrying out their role as information providers so that they remain maintaining good audit quality during the pandemic so that clients can still make decisions to achieve client goals. The results of multiple linear regression analysis show that the variables of audit professional skepticism, role stress, auditor ethics have a positive effect on audit quality during the new normal period. Thus, it can be concluded that the variables of audit professional skepticism, role stress, auditor ethics influence audit quality in the new era together.

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1. INTRODUCTION

The Covid-19 pandemic has had an impact on several sectors, especially the economic sector, because many SMEs have closed due to concerns about the pandemic, even quite a few large companies have reduced employees, their companies have been forced to close by the government because there are regulations from the government regarding health protocols in dealing with and preventing spread of Covid-

19, giving rise to widespread layoffs which then caused unemployment to increase. The Covid-19 pandemic also has an impact on behavioral patterns in daily life because there are many regulations set by various agencies ranging from the central government, regional governments, ministries, etc. So that people are forced and compelled to implement health protocols such as Decree of the Minister of Health of the Republic of Indonesia (nd) No. HK.01.07/MENKES/382/2020 concerning Health Protocols for the Community in Public Places and Facilities in the Context of Preventing and Controlling Corona Virus Disease 2019 (Covid-19). With the implementation of this regulation, almost all company activities implement the Work From Home (WFH) system, which is a remote company productivity system, so all work is done from home so the company needs to make a policy that definitely changes its operational system to adapt to the prevailing conditions but still according to company procedures in order to minimize all risks that occur so that the company still runs in accordance with its initial objectives. To reduce the number of cases of the spread of Covid-19, Indonesia is also implementing Large-Scale Social Restrictions (PSBB) in accordance with the Regulation of the Minister of Health of the Republic of Indonesia (2019) in order to accelerate the handling of Covid-19, and regional governments often prohibit travel outside the city or enforce the opening and closing of regional borders. to prevent the spread of Covid-19. WFH

has an impact on various activities including in the audit field, because in carrying out an audit, an auditor must go through several stages to prove the truth of the financial report, such as: Acceptance of

The Influence Of Audit Professional Skepticism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

the audit engagement, planning the audit process, carrying out audit tests, audit reporting.

Corona has had a big influence on the implementation of audits, including in terms of collecting evidence, emphasizing that it is the auditor's responsibility to obtain sufficient and appropriate audit evidence before issuing an audit report. It is recognized that access and travel restrictions as well as limited availability of personnel due to health considerations may interfere with the auditor's ability to obtain sufficient and appropriate audit evidence. For group audits, the group engagement team and component auditors must adapt the audit approach to current conditions. Auditors are advised to explore alternative procedures, including technology, to the extent possible. Completion of a high-quality audit under current conditions requires additional time, which may affect reporting deadlines. As a consequence, the auditor needs to postpone the issuance of the audit report, if the matter cannot be resolved, the auditor needs to modify the audit report to reflect that the auditor has not been able to obtain the required audit evidence. Auditors need to communicate carefully with management and those responsible for governance in determining this.

In line with the development of the global Corona Virus (Covid-19) pandemic, the Financial Accounting Standards Board of the Indonesian Accountants Association (DSAK IAI) is aware that the uncertainty resulting from the pandemic can significantly influence an entity's considerations in preparing financial reports. Especially for business entities in applying principles-based Financial Accounting Standards (SAK) for preparing their financial reports, DSAK IAI determines and publishes this publication as a guide. These principles-based SAK provide space for entities to use their judgment to resolve accounting problems that arise as a result of the Covid-19 pandemic. possibility

The use of these considerations cannot be misused by the entity and ultimately result in financial reports that do not accurately represent the entity's actual financial position and performance.

In order to maintain consistency in the implementation of SAK, DSAK IAI has decided to provide guidelines regarding the application of certain standards that are relevant to the impact of the Covid-19 pandemic. DSAK IAI has also considered similar publications issued by other accounting standards boards, for example the International Accounting Standards Board (IASB) and the Malaysian Accounting Standards Board (MASB).

a. PSAK 8 Events After the Reporting Period

The IAI DSAK publication aims to provide guidance on whether the Covid-19 pandemic is an event after the reporting period date that could affect the 2019 financial statements. PSAK 8 paragraph 03 defines adjusting events after the reporting period as events that provide evidence of conditions at the end of the reporting period. Meanwhile, non-adjusting events after the reporting period indicate conditions that arise after the reporting period. However, an entity must ensure that the measurement of assets and liabilities reflects conditions that existed at the financial reporting date. PSAK 8 paragraph 14 asks an entity to consider the going concern assumption in preparing financial statements if the entity believes there is an event after the reporting period that is so significant that it could threaten business continuity in the future. Entities must use their judgment as to whether the Covid-19 pandemic may affect the continuity of the entity's business by considering all relevant facts and information, including relaxation programs provided by the government.

b. PSAK 71 Financial Instruments

Initial implementation on January 1 2020 This publication also aims to provide clarification and guidance in considering whether the Covid-19 pandemic could affect the calculation of expected credit loss (ECL) on the initial implementation date of PSAK 71 on January 1 2020. Remain consistent with the general principles in PSAK 8 explained previously, the measurement of KKE in PSAK 71 paragraph 5.5.17(c) requires an entity to measure KKE in a way that reflects reasonable and supportable information that is available without undue cost or effort at the reporting date regarding past events, conditions current and estimated future economic conditions. Taking into account the fact that knowledge and information regarding the Covid-19 pandemic in Indonesia was not available as of 31 December 2019, an entity cannot use this information in measuring KKE, including incorporating this information into modeling scenarios according to the weighted probability estimates at the date of initial implementation of PSAK 71 (i.e. 1 January 2020).

c. PSAK 71 Financial Instruments – Expected Credit Losses (KKE)

This DSAK IAI publication provides guidance on the effect of the Covid-19 pandemic on KKE calculations in 2020, especially when linked to several relaxation regulations issued by the authorities/government. PSAK 71 defines the framework for determining the amount of KKE that

The Influence Of Audit Professional Skepticism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

must be recognized.

The duties and functions of the heart for the human body are roughly analogous to the need to understand ethics for the auditor profession. An auditor must have 4 important elements, namely: 1. expertise and understanding of accounting standards or financial report preparation standards 2. inspection/auditing standards 3. professional ethics 4. understanding of the business environment being audited. Based on these 4 elements, it is quite clear that the main requirements that auditors must have include the obligation to uphold the applicable rules of professional ethics. In Suraida's (2005) research, it was empirically proven that ethical factors have a positive effect on audit quality. Based on the results of this research, it can be seen that ethics also influences the decision to provide an audit opinion by the auditor.

According to Messier, William F., Steven M. Glover (2014) auditing is a systematic process for objectively obtaining and evaluating evidence regarding assertions about economic activities and events to determine the level of conformity between these assertions and established criteria and communicating the results. results to interested parties. Auditing according to Sukrisno Agoes is an examination carried out critically and systematically, by an independent party, on financial reports that have been prepared by management, along with bookkeeping records and supporting evidence, with the aim of providing an opinion regarding the fairness of the financial statements. Audits are a form of company accountability to stakeholders. Audits are carried out by public accounting as an independent party. The purpose of an audit of financial reports is to assess the fairness or appropriateness of the presentation of financial reports prepared by the company. This feasibility and fairness refers to generally accepted accounting principles and then this evaluation will be reflected in audit opinions such as Unqualified Opinion, Qualified Opinion, Unreasonable (Adversed), Does Not Provide Income (Disclaimer).

At the beginning of 2020, the world was shocked by the emergence of a virus outbreak that originated in the city of Wuhan, Hubei Province, China and is now known as Covid-19, then declared a pandemic by the World Health Organization (WHO) on March 11 2020. Covid-19 Pandemic in Indonesia is part of the pandemic 2019 coronavirus (Covid-19) which is taking place all over the world. The disease is caused by severe respiratory syndrome coronavirus 2 (SARS-CoV-2). The first positive case of Covid-19 in Indonesia was discovered on March 2 2020, when two people were confirmed to have been infected by a Japanese citizen. On April 9, the pandemic had spread to 34 provinces with DKI Jakarta, Java East and West Java as the province with the most cases of corona virus in Indonesia.

Quoted from Rusyanti (2010) Public accountants are independent/professional auditors who provide services to the general public, especially in the field of auditing financial reports prepared by their clients. The task of a public accountant is to examine and provide an opinion on the fairness of a company's financial reports based on standards determined by the Indonesian Accountants Association (IAI). Based on this, public accountants in Indonesia must pay more attention to audit quality during the pandemic, because during the pandemic the various obstacles that exist in the audit process can increase the risk of fraud in providing financial reports, because under circumstances the audit process can only be carried out normally. There are frequent cases of auditors' failure to detect fraud as evidenced by the existence of several financial scandals involving public accountants such as Enron, public in Indonesia, as well as several other cases of financial failure.

Quoted from Kristen Satya Wacana (2008), the SEC (United State Securities and Exchange Commission) for 11 periods (January 1987-December 1997) stated that one of the causes of auditor failure in detecting fraud was the low level of audit professional skepticism. So, one indicator of auditor failure in detecting fraud is a low level of skepticism. Many things will be impacted by a public accountant's failure to detect fraud, apart from being detrimental to the public accounting firm economically, but also causing a loss of public accountant's reputation among the public and a loss of creditors' and investors' trust in the capital market. Good audit quality will produce an audit report that is able to present findings and report the client's financial condition in a relevant manner. The demand for quality reports with a limited time budget and with all the limited space during the pandemic is of course a pressure in itself for auditors. This must also be balanced with the professionalism of an auditor and an attitude of skepticism in auditing financial reports. In carrying out audit procedures, an auditor must also maintain his auditor's attitude, such as professional audit skepticism. Public Accountant Professional Standards (SPAP, 2011), defines auditor professional skepticism as an attitude that includes a mind that always questions and critically evaluates audit evidence that can influence the quality of audit results.

According to the Indonesian Institute of Public Accountants (2020), global economic disruption
*The Influence Of Audit Professional Skeptism, Role Stress, Auditor Ethics On Audit Quality In The
New Normal Period. Aji Pandu Widayat, et.al*

caused by the Covid-19 pandemic can increase the risk of material misstatement in management assertions in financial reports. The difficulty of predicting when the pandemic will end and the improvement of the macro and micro economy may cause significant changes to the initial consideration of identified risks of material misstatement. To respond to these conditions, management and, if relevant, those responsible for financial reporting governance are required to prepare and present financial reports along with other relevant disclosures based on the best consideration and analysis of current facts and predictable events after the reporting date. Meanwhile, in the current situation, the Auditor must continue to maintain audit quality and be able to obtain appropriate and accurate audit evidence to support the audit opinion. The auditor's expected response is to modify audit evidence collection procedures, revise the process of identifying and assessing the risk of material misstatement, as well as changing planned audit procedures or carrying out alternative procedures or follow-up audit procedures that are appropriate according to the situation and conditions. In addition, auditors are required to understand several economic policy packages, regulations and non-routine transactions that occurred during this period. Quality control procedures and policies related to the assignment and supervision of the engagement team as well as understanding the work must be emphasized more by the auditor so that audit risk can be directed to an acceptable level, a level that is lower than the absolute level. Apart from that, professional skepticism needs to be given greater attention because the tendency for material misstatements, whether caused by errors or fraud, is more prone to occur during periods of economic disruption.

Arens, Alvin. A, Randal J. Elder (2011) translated by Herman Wibowo (2011:71-91) defines professional ethics, namely "Standards, principles, interpretation of ethical regulations, and ethical rules that must be carried out by an auditor such as responsibility professional responsibility, public interest, integrity, auditor objectivity, thoroughness and scope and attitude of services in examining financial reports." According to (IAI et al., 2020), the code of ethics for accountants reveals five basic ethical principles for accountants, namely: (a) Integrity, being straightforward and honest in all professional and business relationships. (b) Objectivity, not compromising professional or business judgment due to bias, conflict of interest, or undue influence from other parties. (c) Professional competence and care, to achieve and maintain professional knowledge and expertise at the level required to ensure that clients or employing organizations receive competent professional services, based on the latest professional and technical standards as well as the provisions of applicable laws and regulations. valid; and Act seriously and in accordance with applicable professional standards and technical standards. (d) Confidentiality, maintaining the confidentiality of information obtained as a result of professional and business relationships. (e) Professional Conduct, complying with applicable laws and regulations and avoiding any behavior that the Accountant knows may discredit the Accountant profession.

Quoted from Sugiarmini & Datrini (2017) Role stress is a condition where a person experiences difficulty in understanding what their duties are, where they feel it is too hard or playing various roles at their place of work. However, the stress that arises often arises because of a role conflict and role ambiguity. Role conflict occurs because many people compete to face various demands. Not explaining roles also arises and is felt by employees when they do not understand what their duties and functions are so they do not understand what must be done, performance expectations, level of authority and other working conditions, quoted from Malak (nd) according to (Davis & Newstrom, 2012) . Meanwhile, Hasibuan (2011) defines stress as a tension that affects a person's emotions, thought processes and condition. The impact of conflict and role ambiguity is very easy to occur, not only on individuals in the form of emotional consequences such as high work-related pressure and low job satisfaction, but also on organizations in the form of low quality performance, high turnover and during a pandemic or new normal. Currently, because of a virus that can take a person's life, role stress is more prone to occur. Research by Arista Rizky Indriyanto (2014:52) shows the results that auditor role stress has a negative effect on audit quality. Similar research results regarding role stress were also revealed through research conducted by Indah Purnama (2016) which also stated that the role stress variable had a negative effect on audit quality. Then the research that rejects it is research conducted by Fanani (2008). The role stress variable is a latent variable that cannot be directly measured (unobservable variable) which requires several stages, namely extracting several indicators/items into variables in the measurement model. In this case, to measure the role stress variable, researchers extract indicators of role conflict and role ambiguity into variables in the measurement.

2. METHOD

The objects used for this research are auditors who work at the Public Accounting Firm (KAP) in the South Jakarta area to obtain data related to the problems studied. The sampling technique uses purposive sampling technique. As many as 39 auditors were respondents who were still actively working as auditors in the East Jakarta region. This research uses primary data with data collection methods through questionnaires distributed to 39 respondents. The data collection technique uses the documentation method. The documentation method is carried out by copying and archiving data from available sources, namely primary data which can be obtained by distributing questionnaires to auditors in KAP Pasar Minggu area, namely by asking or making a list of several questions addressed to respondents which are logically related to The research problem is regarding the factors that influence Audit Quality. The data is in the form of a questionnaire that has been filled in by the research object. The data analysis technique uses inferential analysis with multiple linear regression and uses the Statistical Product and Service Solution (SPSS) version 23.0 program.

3. RESEARCH RESULTS AND DISCUSSION

Research result

Data Description and Analysis

a. Data Collection Results

To obtain an overview of the characteristics of respondents, the following will explain the identity of respondents based on the Public Accounting Firm. For the purposes of collecting data as analysis material by taking into account the situation and conditions faced, this sampling was aimed at auditors who work at Public Accounting Firms in the East Jakarta area who are still active and can be contacted or visited directly during the new normal period. This research uses quantitative analysis with data collection methods using questionnaires distributed to auditors who work in public accounting offices in the East Jakarta area.

b. Data analysis

Analysis of the influence of audit skepticism, role stress, auditor ethics on audit quality in the new normal period is an analysis taken from questionnaire data distributed to auditors working in KAP in the East Jakarta area. This research was carried out to determine the influence of audit skepticism, role stress, auditor ethics on audit quality during the new normal period based on the results of quantitative answers using a Likert scale.

Table 1 Likert Scale

Statement	Scale
Strongly Agree (SS)	5
Agree (S)	4
Undecided (RR)	3
Disagree (TS)	2
Strongly Agree (SS)	1

Based on the statements in the questionnaire that was submitted to 39 respondents, various responses were obtained on the variables audit skepticism (X1), role stress (X2), auditor ethics (X3) on audit quality (Y).

Table 2 Professional Skepticism

No	Statement
1.	In evaluating audit evidence, I must always think full of questions, especially in the new normal situation.
2.	I need more critical thinking in carrying out audits in the new normal era.
3.	I will not rush in making decisions regarding the audit process in the new normal era.
4.	I am always critical in expanding the scope of information in the new normal masses
5.	I find it difficult to find reliable audit evidence in the new normal era
6.	I was able to find an alternative solution just fine.

Table 3 Role Conflict

No	Statement
1.	I received assignments from two or more seniors who were in conflict with each other in principle during the pandemic.
2.	I carry out assignments that may be rejected by other people, such as assignments without being supported by adequate knowledge about the client's business field.
3.	In carrying out audits, I am under more pressure in the new normal era
4.	In carrying out activities, I work with two or more work teams with different ways of working.
5.	In the new normal period, it is more difficult to communicate between auditors or auditors and clients.

Table 4 Accountant Professional Ethics

No	Question
1.	In carrying out each task, accountants must use moral and professional considerations.
2.	When carrying out your duties as an accountant you must be guided by the Code of Ethics so that you can carry out your duties with objective responsibility.
3.	High public trust can be obtained if as an accountant you always prioritize the public interest and work with integrity.
4.	KAP is able to maintain client confidentiality in electronic and non-electronic data.
5.	Accountants who carry out auditing, attestation, review, compilation, management consulting, taxation or other professional services can easily fulfill their obligations to comply with the new standards set by IAI.
6.	KAP members are required to obtain sufficient relevant data to provide a reasonable basis for conclusions or recommendations in relation to them with the implementation of professional services.

Table 5 Audit Quality

No.	Statement
1.	In the new normal period, auditors must improve their attitude skepticism to maintain good audit quality.
2.	Pressure in any form can affect audit quality.
3.	Auditor compliance in implementing audit ethics greatly influences audit quality.
4.	The reports produced must be accurate, complete, objective, convincing, clear, concise and timely The information provided is maximally useful.
5.	If the auditor applies SPAP, the quality of the resulting audit will be better
6.	Auditors always apply the principle of caution, so that there is no possibility of making mistakes in their work minimized

Table 6 Descriptive Table
Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Average mean
X1	39	12	25	786	3.36	20.15
X2	39	10	22	638	3.27	16.36
X3Y	39	12	27	762	3.26	19.54
Valid	39	17	28	914	3.91	23.44
N	39					

Based on table 4.7, it shows that there were 39 respondents studied. The total mean score for skepticism (X1) in general is 20.15, mean sole stress (X2) in general is 16.36, mean auditor ethics (X3) in general is 19.54.

Descriptive statistics are used to provide an overview or description of data seen from the average (mean), maximum, minimum and sum values of the data used in research during the observation period. The variables used in this research are dependent and independent variables. The dependent variables in this research are audit professional skepticism, role stress, auditor ethics, while the independent variable in this research is audit quality. The results of the descriptive analysis can be seen in Table 4.7 above.

Based on the information listed in Table 4.7, it can be seen:

1. Professional audit skepticism (X1) has a total data (n) of 39 respondents, showing the lowest (minimum) value of 12 and the highest (maximum) value of 25.
2. Role stress(X2) has a total of data (n) of 39 respondents, showing the lowest (minimum) value of 10 and the highest (maximum) value of 22.
3. Auditor ethics (X3) has total data (n) of 39 respondents, showing the lowest (minimum) value of 12 and the highest (maximum) value of 27
4. Audit quality (Y) has a total of data (n) of 39 respondents, showing the lowest (minimum) value of 17 and the highest (maximum) value of 28

c. Validity test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure (Ghozali, 2016). The technique used is the Pearson Correlation Technique, namely by correlating the score of each item with the total score. The following are the criteria for validity testing, if $R_{count} > R_{table}$ then the statement item is valid. Meanwhile, if $R_{count} < R_{table}$ then the statement item is invalid. The following is a table of reliability test results using the SPSS version 23.0 program:

Audit skepticism, role stress, auditor ethics

Table 4.8 below shows that the Corrected Item-Total Correlation (Rcount) value for each statement item is greater than Rtable. This means that all indicators or statement items that measure the variables audit skepticism, role stress, auditor ethics (X) are valid.

Table 7 Validity Test Results on Variable

State nt Items	Corrected Item-Total Correlation (Rcount)	Rtable	Information
X1.1	0.553	0.316	Valid
X1.2	0.406	0.316	Valid
X1.3	0.611	0.316	Valid
X1.4	0.604	0.316	Valid
X1.5	0.567	0.316	Valid
X1.6	0.645	0.316	Valid
X1.7	0.553	0.316	Valid
X1.8	0.691	0.316	Valid
X1.9	0.614	0.316	Valid
X1.10	0.596	0.316	Valid
X1.11	0.589	0.316	Valid
X1.12	0.536	0.316	Valid
X1.13	0.622	0.316	Valid
X1.14	0.478	0.316	Valid
X1.15	0.660	0.316	Valid
X1.16	0.476	0.316	Valid
X1.17	0.732	0.316	Valid

Source: data obtained from questionnaires, processed in 2021

Audit Quality (Y)

The table below shows that the Corrected Item-Total Correlation (Rcount) value for each statement item is greater than Rtable. This means that all indicators or statement items that measure audit quality variables are valid.

Table 8 Validity Test Results on Variable Y

Statement Items	Corrected Item-Total Correlation (Rcount)	Rtable	Information
Y1.1	0.415	0.316	Valid
Y1.2	0.400	0.316	Valid
Y1.3	0.488	0.316	Valid
Y1.4	0.482	0.316	Valid
Y1.5	0.639	0.316	Valid
Y1.6	0.458	0.316	Valid

Source: data obtained from questionnaires, processed in 2021

Reliability Test

Reliability Test (reliability) is a measure of the stability and consistency of respondents in answering matters related to the statement construct which is the dimension of a variable and is prepared in the form of a questionnaire.

The reliability test of each variable used in this research uses the Cronbach's alpha method. The basis for decision making for a reliable instrument, namely:

1. If Cronbach's alpha (α) > 0.60 then the statements in the questionnaire are suitable for use (reliable).
2. If Cronbach's alpha (α) < 0.60 then the statements in the questionnaire are not suitable for use (not reliable).

Table 9 Reliability Test Results

Variable	Cronbach's Alpha	Results
Audit Skepticism (X1)	0.794	Reliable
Role stress(X2)	0.815	Reliable
Audit Ethics (X3)	0.818	Reliable
Audit Quality (Y)	0.801	Reliable

Source: SPSS Output Data Processed by the Author 2021

Based on Table 9 above, it shows that each item from each dependent variable, namely audit skepticism, role stress, auditor ethics (X), audit quality during the new normal period (Y) has a Cronbach alpha's value greater than 0.60. So it can be concluded that all indicators are declared reliable or trustworthy as variable measuring instruments.

Classic Assumption Test Results

Normality test

According to Ghozali (2018:161) in Rosita et al., (2018) the normality test is a test that aims to find out whether the independent and dependent variables have a normal distribution or not. A good regression model is a regression with a normal or close to normal distribution (Ghozali, 2018). To test normality in this study, the One Sample Solgomorov Sminov Test was used. The basis for decision returns is that if 2-tailed > 0.05, then the regression model meets the normality assumption and vice versa.

Table 10 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters, b	Mean	,000000
	Std. Deviation	1.92866518
Most Extreme Differences	Absolute	,083
	Positive	,061
	Negative	-,083
Statistical Tests		,083
Asymp. Sig. (2-tailed)		,200c,d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance. Source:

The Influence Of Audit Professional Skepticism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

data obtained from questionnaires, processed in 2021

The results from Table 10 above show that the Asymp Sig value. (2-tailed) is 0.200. This means that the regression model in this study has a normal sample distribution based on the significance value $> \alpha = 0.05$. So it can be said that the distribution of purchasing decision results originating from packaging, product variations and brand image is normally distributed at a significance level of $\alpha = 0.05$.

Multicollinearity Test

The multicollinearity test is said to be good and positive when there are no symptoms of multicollinearity. And the condition that multicollinearity does not occur is the Tolerance Value > 0.1 (0.100) and the VIF Value < 10.00 (10,000).

Table 11 Autocorrelation Test Output
Model Summary b

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10,410	2,299		4,528	,000		
	SKEPTISME	,407	,112	,502	3,646	,001	,758	1,319
	ROLESTRESS	,294	,093	,269	2,189	,004	,863	1,158
	ETIKA AUDITOR	,284	,092	,219	2,908	,000	,831	1,203

a. Dependent Variable: KUALITAS AUDIT

Table 4.13

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,706a	,498	,455	2,010	1,868

source: data obtained from questionnaires, processed in 2021

Based on table 11 (Coefficients) it can be seen that the variance inflation factor (VIF) for each independent variable has the following values:

1. The VIF value for skepticism (X1) is $1.319 < 10$ and the tolerance value is $0.758 > 0.10$
2. The VIF value for the Role Stress variable (X2) is $1.158 < 10$ and the tolerance value is $0.863 > 0.10$
3. The VIF value for the Audit Ethics variable (X3) is $1.203 < 10$ and the tolerance value is $0.831 > 0.10$. Thus, it can be concluded that the regression equation model does not have multicollinearity and can be used in this research.

Autocorrelation Test

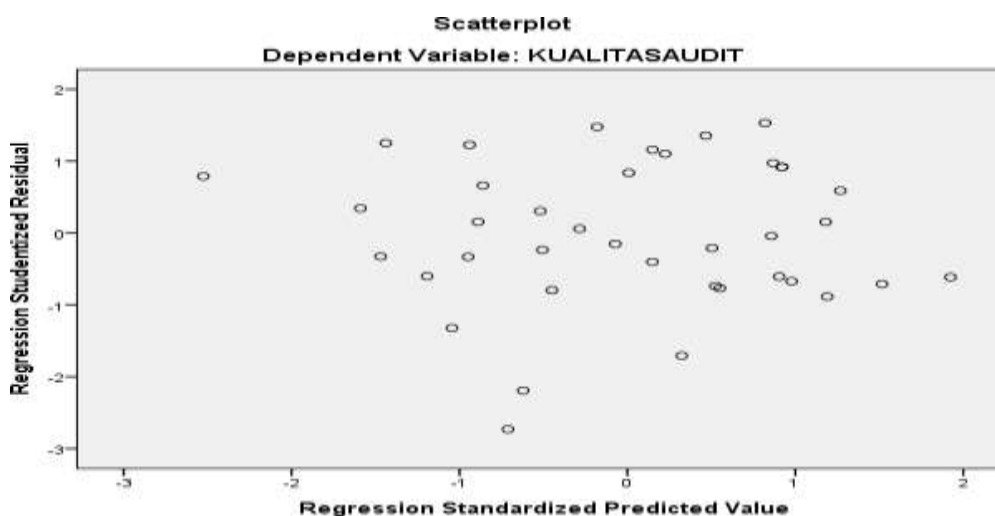
Autocorrelation is a situation where there is a strong correlation between one observation and another observation arranged according to a time series. The Autocorrelation Test aims to test whether in the linear regression model there is a correlation between confounding errors in the current period and confounding errors in the previous period. A good regression equation is one that does not have autocorrelation. If autocorrelation occurs then the equation is not good for production use. Viewed from Durbin Watson's column. The autocorrelation test is said to be good when there are no symptoms of autocorrelation. Provisions that there are no hetero symptoms when $dU < \text{Durbin Count} < 4 - dU$. $1.657 < 1.868 < 1.932$ This value does not occur hetero symptoms.

Based on the table, it can be explained that the Durbin-Watson value is 1.868, where the K value or the number of independent variables is 3 and the N value or the number of respondent data = 39. So we get the dL value = 1.657 and the dU value = 1.3384 then the $4 - dU$ value = 1.932. Provisions that there are no hetero symptoms when $dU < \text{Durbin Count} < 4 - dU$. $1.657 < 1.868 < 1.932$ This value does not occur hetero symptoms

Heteroscedasticity Test

In a good Heteroscedasticity Regression test, heteroscedasticity should not occur. This test aims to test whether a regression model has unequal variance from one observation to another. A good regression model is one that is homoscedastic, or does not have heteroscedasticity. In this study, researchers used the test

Heteroscedasticity with the Glejser test where the test results can be seen in the table below. The Scatter Plot test is said to be good when no scatter plot symptoms occur. The provisions are that the dots are spread out and have no pattern. However, if the points gather and have a pattern, scatter plot symptoms occur and the value is not good.



Source: data obtained from questionnaires, processed in 2021

Multiple Linear Regression Test

Multiple Multiple linear regression analysis is a form of analysis that discusses the extent of the influence of the independent variable (X) on the dependent variable (Y). where the independent variables are Packaging (X1), Product Variety (X2) and Brand Image (X3) and the dependent variable is Purchase Decision (Y).

Table 12 The Influence of Audit Skepticism, Role Stress, Auditor Ethics on Audit Research in the New Normal Period

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10,410	2,299		4,528	,000		
	SKEPTISME	,407	,112	,502	3,646	,001	,758	1,319
	ROLESTRESS	,294	,093	,269	2,189	,004	,863	1,158
	ETIKAUDITOR	,284	,092	,219	2,908	,000	,831	1,203

a. Dependent Variable: KUALITASAUDIT

Source: data obtained from questionnaires, processed in 2021

Based on the results of multiple linear regression analysis referring to the table, it can be seen that the multiple linear regression equation is as follows:

$$Y = 10.410 + 0.407 X1 + 0.294 X2 + 0.284 X3 + 0.284$$

Information :

Y = Audit Quality

X1 = Skepticism of Audit Professionalism X2 = Role Stress

X3 = Auditor Ethics

The regression equation shows that the constant is 10.316 and can be explained as follows: The constant of 10.410 states that if the Skepticism of Audit Professionalism, Role Stress and Auditor Ethics values are constant (do not change), then the audit quality score is 10.410 with a standard error of 2.299. The Audit Professionalism Skepticism variable has a regression coefficient of 0.407, meaning that Audit Professionalism Skepticism has increased by one unit. So Audit Quality will increase by 0.407 or 40.7% assuming the other independent variables have constant values.

Hypothesis Testing Results

F Test (Model Feasibility)

To test the significance of the influence of the independent variables, namely the influence of audit skepticism, role stress, auditor ethics on the dependent variable, namely audit quality during the pandemic, the ANOVA test (F Test) was used. Viewed from column F. The F test is said to be positive and significant when calculated $F > F$ table and the significant value must be 0.000. The test results using a

The Influence Of Audit Professional Skeptism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

significance level of 0.05 are as follows:

Table 13 Model Feasibility Test Output (F Test)

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	140,239	3	46,746	11,575	,000b
	Residual	141,350	35	4,039		
	Total	281,590	38			

1. Dependent Variable: AUDITING QUALITY
 2. Predictors: (Constant), AUDITOR ETHICS, ROLESTRESS, SKEPTISM
- Source: SPSS 23 output. ANOVA. Processed 2021

As shown in the Anova Table data output in the table above, it can be explained that the calculated F value is 5611.575 with a sig value of 0.000. Based on the results of calculations assisted by the SPSS 23 program, the value Sig = (0.000) is obtained which is smaller than the alpha or error limit level obtained, namely 5% ($\alpha = 0.05$). The meaning of the Sig value in the Anova table, the model is said to be significant because it is below the specified alpha value limit of $0.000 < 0.05$.

So it can be concluded that in this study the model is said to be significant and suitable for use in this research based on the Sig value obtained, that all independent variables can explain any changes in the value of the dependent variable because they have a significant influence.

Coefficient of Determination (R22)

The coefficient of determination (R22) is used to determine how much the independent variable developed in this research is able to explain the dependent variable. Seen from the Adjusted R column. The R test is used as a percent scale. So from a 100% presentation, the influence of the 3 variables is 45.5%

Table 14 Output Coefficient of Determination (R22)

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,706a	,498	,455	2,010

1. Predictors: (Constant), AUDITOR ETHICS, ROLESTRESS, SKEPTISM
2. Dependent Variable: AUDITING QUALITY

Source: SPSS 23 Output. Processed 2021

In the table it can be seen that the coefficient of determination (R22) is 0.455. This explains that the relationship between the independent variable and the dependent variable is 45.5%, which is a variation in audit quality influenced by audit skepticism, role stress, audit ethics. Meanwhile, 54.5% is explained by other factors outside the regression model analyzed in this study.

T test

(Research Hypothesis Test) This test is used to determine the significance of the influence of independent variables partially or individually on the dependent variable. This influence can be estimated with the obtained significant and t values. To find out whether audit skepticism (X1), role stress (X2), auditor ethics (X3) have a significant effect on audit quality during the pandemic (Y). The test uses a significance level of 0.05 with the following criteria:

1. If t_{count} and $sig < \alpha = 0.05$ then H_0 is rejected and H_a is accepted, meaning the influence of audit skepticism, role stress, auditor ethics on audit quality in the new normal period.
2. If t_{count} and $sig < \alpha = 0.05$ then H_0 is accepted, the influence of audit skepticism, role stress, auditor ethics do not have a positive and significant effect on audit quality in the new normal period

Table 15 T Test Coefficientsa

Model		Unstandardized Coefficients		Standardize d	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,410	2,299		4,528	,000
	SKEPTISM	,407	,112	,502	3,646	,001
	ROLESTRESS	,294	,093	,269	2,189	,004

The Influence Of Audit Professional Skepticism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

AUDITOR ETHICS	,284	,092	,219	2,908	,000
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Dependent Variable: AUDITING QUALITY

Source: SPSS Output 23. Coefficients. Processed 2021

Based on the table, it can be seen that the explanation of the hypothesis in this research is:

1. The Effect of Audit Skepticism on Audit Quality Based on this table, it can be explained that the influence of the audit skepticism variable on audit quality as seen from the calculated t value is 3.646 and is significant 0.001 ($0.001 < \alpha = 0.05$), so H_0 is rejected and H_a is accepted, so the conclusion is that Audit skepticism has a positive and significant effect on audit quality during the new normal period.
2. The Effect of Role Stress on Audit Quality From the table it is known that the influence of brand role stress on Audit Quality can be seen from the t value, which is 2.189 and the significance is 0.004 ($0.004 < \alpha = 0.05$), so H_0 is accepted and H_a is rejected, meaning role stress has a positive effect. and significant to audit quality during the new normal period.
3. The Influence of Audit Ethics on Audit Quality Based on the table above, it can be explained that the influence of the audit ethics variable on audit quality as seen from the calculated t value is 2.908 and is significant 0.000 ($0.000 < \alpha = 0.05$), so H_0 is rejected and H_a is accepted, so the conclusion is that Product quality has a positive and significant effect on audit quality during the new normal period.

Discussion

Based on the results of the data analysis obtained, it can be discussed the influence of audit skepticism, role stress, audit ethics on audit quality during the new normal period, namely as follows:

The Influence of Audit Skepticism on Audit Quality

Based on the results of research conducted by researchers, it was found that audit skepticism had a positive effect on audit quality during the new normal period, so it can be concluded that audit skepticism had a positive effect on audit quality during the new normal period. Auditors must continue to maintain a skeptical attitude, especially during the pandemic because the evidence is difficult to prove to be true, so auditors must increasingly increase their skepticism in accordance with the International Federation of Accountants (IFAC) in (Tuanakotta, 2011) skepticism means an auditor makes a critical assessment. , with a way of thinking that continuously questions and questions the validity of the audit evidence obtained and is always alert to contradictory evidence or the reliability of documents and answers to questions and other questionable information obtained from management and those in authority as managers.

Theodorus M. Tuanakotta argues in his book entitled Critical Thinking in Auditing (2011:77) that one of the causes of audit failure is low professional skepticism. Low professional skepticism dulls the auditor's sensitivity to fraud, whether real or potential, or to danger signs (red flags, warning signs) that accommodate errors (accounting errors) and fraud. Based on this theory, we can conclude that skepticism is an important attitude that must be applied in carrying out audits so as not to cause misstatements in financial reports.

The influence of role stress on audit quality over timenew normal

Based on the results of research conducted by researchers, it was found that role stress had a positive effect on audit quality during the new normal period, so it can be concluded that role stress had a positive effect on audit quality during the new normal period. Working conditions that are less conducive can affect the auditor's performance so that it can affect public trust in the auditor as an independent party in auditing financial reports (Afriana Rheny Hanif, 2013). From this research, it can be interpreted that conditions that are less conducive, especially during the new normal period, can affect the auditor's performance in carrying out their duties, so that it can affect the quality of the resulting audit. This research is not in line with research by Arista Rizky Indriyanto (2014:52) in Sugiarmini & Datrini (2017) showing that the results that auditor role stress has a negative effect on audit quality.

The influence of audit ethics on audit quality during the new normal period

Based on the results of research conducted by researchers, it was found that audit ethics had a positive effect on audit quality in the new normal period, so it can be concluded that audit ethics had a positive effect on audit quality in the new normal period.

In SA200 para: 14 A15 the basic principles that auditors must have are: integrity, objectivity, professional competence and accuracy, confidentiality and professional behavior. In A16, it is explained that carrying out audit ethics according to the code of ethics is an independence of thought so that it can

influence audit quality

This research is in line with research conducted by Fransiska (2014) and Silvia (2015) which shows that auditor ethics have a positive and significant influence on audit quality.

Summary of Research Results

This research uses path analysis with the SPSS 23.0 program. The sample data is 39 respondents. The research was conducted on auditors who are still actively working in KAP East Jakarta Region.

Based on the results of the classical assumption test carried out through several testing stages, the results can be explained as follows:

1. The normality test results for audit quality (Y) give a value of $0.200 > 0.05$. This shows that the data used in this research is normally distributed.
2. The results of the Y multicollinearity test show that the tolerance value for all independent variables is ≥ 0.10 . Or it can be seen in the VIF value of all independent variables ≤ 10 . This shows that there is no multicollinearity or no relationship between the independent variables.
3. The results of the Y autocorrelation test can be seen with a Durbin-Watson value of 1.868. This shows $1.657 < 1.868 < 1.932$ dl, which means that there is no positive autocorrelation between the two tests, which means there is no autocorrelation problem.
4. The results of the heteroscedasticity test can be seen in the scatterplot graph showing the data spread above and below 0 on the Y axis and there is no clear pattern in the distribution of the data. This means that there is homoscedasticity or no heteroscedasticity. Based on the results of the t statistical test, coefficient of determination (R²), and feasibility

The model (F-test) results can be explained as follows:

1. The t statistical test shows how much influence individual independent variables have on the dependent variable, the results of the analysis are as follows:
 - a. H1 is that audit skepticism has a positive effect on audit quality during the new normal period. Skeptime has a sig value of $0.001 < 0.05$ so it can be concluded that H1 is accepted, which means that audit skepticism has an effect on audit quality during the new normal period.
 - b. H2 is that role stress has a positive effect on audit quality during the new normal period. Skeptime has a sig value of $0.004 < 0.05$ so it can be concluded that H1 is accepted, which means role stress has an effect on audit quality during the new normal period.
 - c. H3 is that audit ethics has a positive effect on audit quality during the new normal period. Skeptime has a sig value of $0.000 < 0.05$ so it can be concluded that H1 is accepted, which means that audit ethics has an influence on audit quality during the new normal period.
2. The F test results can be seen with the sig value. $0.000 < 0.05$ so it can be concluded that the model is fit or feasible and can be used to predict the influence of audit skepticism, role stress, audit ethics on audit quality in the new normal period.
3. The coefficient of determination (R²) value shows an Adjusted R Square value of 0.455. This means that the percentage of audit skepticism (X1), role stress (X2), and audit ethics (X3) on audit quality during the new normal period (Y) is 45.5% while the rest is influenced by other factors not included in the research This.

4. CONCLUSION

Based on the research results and explanations from the previous chapter, as well as discussions accompanied by supporting theories and concepts regarding this research entitled The influence of audit skepticism, role stress, audit ethics on audit quality in the new normal period, the following conclusions are obtained: Skepticism has a positive effect and significant impact on audit quality during the new normal period. This means that the higher the skeptical attitude applied by an auditor, the better the audit quality will be maintained during the new normal period and vice versa. Role stress has a positive and significant effect on audit quality during the new normal period. This means that the higher the role stress received by the auditor, the more the audit quality will decrease and vice versa. Audit ethics has a positive and significant effect on audit quality during the new normal period. This means that the more ethical the auditor provided by the company, the better the audit quality will be maintained during the new normal period and vice versa. Based on the analysis carried out in the research and the conclusions previously stated, the author tries to convey several suggestions which may be useful and can be used as input for future auditors and researchers, including the following. According to research results, the influence of audit skepticism, role stress, and audit ethics can influence audit quality in the new normal period. In this case, auditors need to increase their skeptical attitude and implement the established code

The Influence Of Audit Professional Skeptism, Role Stress, Auditor Ethics On Audit Quality In The New Normal Period. Aji Pandu Widayat, et.al

of ethics, but in conditions like today, auditors need to reduce stress, such as by maintaining good health. For future researchers, they can add other independent variables that have not been studied so that there will be developments in science and expand the research area so that more samples can be studied.

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