ABSTRACT

Mutiara Dwi Ramadani, NIM. 7222520003, The Effect of Auditors' Perceptions of Artificial Intelligence, Auditor Competence, and Auditor Experience on Audit Quality with Professional Skepticism as a Moderating Variable. Accounting Study Program, Faculty of Economics and Business, Universitas Negeri Medan.

Audit quality represents a cornerstone of public confidence in financial reporting. Nevertheless, the persistence of audit failure cases in Indonesia underscores systemic challenges in maintaining consistent audit quality. This study examines the effects of Auditors' Perceptions of Artificial Intelligence, Auditor Competence, and Auditor Experience on Audit Quality, with Professional Skepticism as a moderating variable.

This study employs a quantitative approach using a survey method through questionnaires. The population comprises auditors working at Public Accounting Firms in Medan City, with a sample of 46 respondents from 6 KAPs obtained through convenience sampling. Data were analyzed using Structural Equation Modelling-Partial Least Squares (SEM-PLS) via SmartPLS 4 software.

The results indicate that Auditors' Perceptions of Artificial Intelligence and Auditor Competence have a positive and significant effect on Audit Quality. In contrast, Auditor Experience does not have a significant effect on Audit Quality. Furthermore, Professional Skepticism is not proven to moderate the effect of Auditors' Perceptions of Artificial Intelligence, Auditor Competence, and Auditor Experience on Audit Quality.

Keywords: Auditors' Perceptions of Artificial Intelligence, Auditor Competence, Auditor Experience, Audit Quality, Professional Skepticism

THE Character Building UNIVERSITY

ABSTRAK

Mutiara Dwi Ramadani, NIM. 7222520003, Pengaruh Persepsi Auditor atas *Artificial Intelligence*, Kompetensi Auditor dan Pengalaman Auditor Terhadap Kualitas Audit Dengan Skeptisisme Profesional Sebagai Variabel Moderasi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan.

Kualitas audit merupakan landasan kepercayaan publik terhadap laporan keuangan. Namun, masih terjadinya kasus kegagalan audit di Indonesia menunjukkan adanya tantangan sistemik dalam mempertahankan kualitas audit yang konsisten. Penelitian ini bertujuan untuk menguji pengaruh Persepsi Auditor atas *Artificial Intelligence*, Kompetensi Auditor, dan Pengalaman Auditor terhadap Kualitas Audit, dengan Skeptisisme Profesional sebagai variabel moderasi.

Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui kuesioner. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik di Kota Medan, dengan sampel sebanyak 46 responden dari 6 KAP yang diperoleh melalui teknik *convenience sampling*. Data dianalisis menggunakan metode *Structural Equation Modelling-Partial Least Square* (SEM-PLS) melalui *software* SmartPLS 4.

Hasil penelitian menunjukkan bahwa Persepsi Auditor atas *Artificial Intelligence* dan Kompetensi Auditor berpengaruh positif dan signifikan terhadap Kualitas Audit. Sebaliknya, Pengalaman Auditor tidak berpengaruh signifikan terhadap Kualitas Audit. Lebih lanjut, Skeptisisme Profesional tidak terbukti memoderasi pengaruh Persepsi Auditor atas *Artificial Intelligence*, Kompetensi Auditor dan Pengalaman Auditor terhadap Kualitas Audit.

Kata Kunci: Persepsi Auditor atas *Artificial Intelligence*, Kompetensi Auditor, Pengalaman Auditor, Kualitas Audit, Skeptisisme Profesional

THE Character Building UNIVERSITY