

ABSTRACT

Diva Eldora Purba, NIM. 7223220002, The Effect of Due Professional Care, Locus of Control, and Auditor Experience on Audit Quality with Professional Skepticism as a Moderating Variable on Auditors at Public Accounting Firms in Medan City, Thesis, Department of Accounting, Faculty of Economics, Medan State University.

This study addresses the issue of audit quality, which remains a concern due to audit failure cases and the suboptimal implementation of professional standards by auditors, potentially reducing public trust in the auditing profession. This study aims to examine the effect of due professional care, locus of control, and auditor experience on audit quality with professional skepticism as a moderating variable among auditors at public accounting firms in Medan City. This research adopts a quantitative approach using primary data collected through questionnaires distributed to auditors at public accounting firms in Medan City. The sample was selected using purposive sampling. Data analysis techniques included descriptive statistics, data quality tests, classical assumption tests, and hypothesis testing using multiple linear regression analysis with the assistance of SPSS software. The results indicate that due professional care, locus of control, and auditor experience have a positive and significant effect on audit quality, suggesting that higher levels of professional prudence, self-control beliefs, and auditor experience lead to improved audit quality. Professional skepticism is proven to moderate the effect of locus of control on audit quality, indicating that a skeptical attitude strengthens the role of self-control beliefs in producing higher audit quality. However, professional skepticism does not moderate the effect of due professional care and auditor experience on audit quality. These findings demonstrate that internal auditor factors play an important role in enhancing audit quality, with professional skepticism serving as a reinforcing factor in specific relationships within the audit decision-making process.

Keywords: Due Professional Care, Locus of Control, Auditor Experience, Professional Skepticism, Audit Quality

ABSTRAK

Diva Eldora Purba, NIM. 7223220002, Pengaruh *Due Professional Care*, *Locus of Control*, dan Pengalaman Auditor terhadap Kualitas Audit dengan Skeptisme Profesional sebagai Variabel Moderasi pada Auditor di Kantor Akuntan Publik Kota Medan, Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Permasalahan dalam penelitian ini berkaitan dengan kualitas audit yang masih menjadi perhatian akibat adanya kasus kegagalan audit dan belum optimalnya penerapan standar profesional oleh auditor, sehingga berpotensi menurunkan kepercayaan publik terhadap profesi akuntan publik. Penelitian ini bertujuan untuk menganalisis pengaruh *due professional care*, *locus of control*, dan pengalaman auditor terhadap kualitas audit dengan skeptisme profesional sebagai variabel moderasi pada auditor di Kantor Akuntan Publik Kota Medan. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner kepada auditor di Kantor Akuntan Publik Kota Medan. Sampel ditentukan dengan metode *purposive sampling*. Teknik analisis data meliputi statistik deskriptif, uji kualitas data, uji asumsi klasik, serta pengujian hipotesis menggunakan analisis regresi linier berganda dengan bantuan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa *due professional care*, *locus of control*, dan pengalaman auditor berpengaruh positif dan signifikan terhadap kualitas audit, yang mengindikasikan bahwa semakin tinggi tingkat kehati-hatian profesional, keyakinan pengendalian diri, dan pengalaman auditor, maka semakin meningkat kualitas audit yang dihasilkan. Skeptisme profesional terbukti mampu memoderasi pengaruh *locus of control* terhadap kualitas audit, yang berarti bahwa sikap skeptis auditor memperkuat peran keyakinan pengendalian diri dalam menghasilkan audit yang berkualitas. Namun, skeptisme profesional tidak memoderasi pengaruh *due professional care* dan pengalaman auditor terhadap kualitas audit. Temuan ini menunjukkan bahwa faktor internal auditor berperan penting dalam meningkatkan kualitas audit, dengan skeptisme profesional sebagai penguat hubungan tertentu dalam proses pengambilan keputusan audit.

Kata Kunci: *Due Professional Care*, *Locus of Control*, Pengalaman Auditor, Skeptisme Profesional, Kualitas Audit