

ABSTRACT

This research aims to determine the influence of professional skepticism, independence, moral reasoning, auditor religiosity and time budget pressure on audit quality at the DKI Jakarta Representative Financial and Development Supervisory Agency (BPKP). This research uses a quantitative approach with primary data obtained from questionnaires distributed to 86 BPKP Auditor Functional Officials Representatives of DKI Jakarta. The method used in sampling was the census sampling technique with a total sample of 65 respondents. Data analysis was carried out using the Smart PLS 4.0 regression analysis tool. The research results show that the variables of auditor professional skepticism and religiosity have a positive effect on audit quality. These results indicate that the higher the level of skepticism and religiosity an auditor has, the higher the quality of the audit produced. Meanwhile, for the moral reasoning variables, independence and time budget pressure have no influence on audit quality. It is hoped that this research can contribute to providing additional insight both theoretically and practically for policy makers and the government to increase more careful supervision to minimize fraudulent practices and can be used as consideration in decision making and determining policies to improve audit quality.

Keywords: Professional Skepticism, Independence, Moral Reasoning, Religiosity, Time Budget Pressure, Audit Quality

