

ABSTRACT

Auditors must have a professional skepticism when carrying his duties. Auditors can be said have a profesional skepticism if the auditor always has a questioning mind and alert to every conditions that indicate fraud and errors. There are several factors that influence profesional skepticism, the factors are independence, competence and experience.

This study aimed to investigate the effect of independence, competence and experience auditor on profesional skepticism auditor at the Public Accountant Firms in Bandung. This study used primary data from questioner that distribute at the Public Accountant Firms in Bandung.

This research used quantitave method. The type of this research is descriptive verification. The population in this study were all auditor at the Public Accountant Firms in Bandung. The sampling technique is non probability sampling with convinience sampling technique. The sample in this study were respondent which is auditors who were in 31 Public Accountant Firm in Bandung that registered in IAPI directory 2018. The data analysis technique used was multiple linear regression.

The result of the analysis indicate that independence, competence and experience of auditor have a simultaneous effect on profesional skepticism. Partially, independence and competence of auditor have an effect on profesional skepticism. Experience of auditors does not have partial effect on profesional skepticism.

The conclusion of this study are independence and competence of auditor influences profesional skepticsm auditor at the Public Accountant Firm in Bandung. The researcher advises to the Public Accountant Firm in Bandung to maintain profesional skepticism of auditors.

Keywords: Independence, Competence, Experience, Profesional Skepticism.