

ABSTRACT

This study aims to examine the effect of independence, experience, competence, leadership style, and workload of auditors on the auditor's professional skepticism on the Auditor at the Public Accountant Office in Yogyakarta. The sample in this study were auditors who had worked for at least 1 year. The sampling method in this study is the convenience sampling method. The number of samples used was 39 respondents who were Auditors at the Public Accountant Office in the Yogyakarta Region. The data were analyzed using double linear regression.

The results of this study indicate that auditor independence influences professional auditor skepticism. The auditor's experience influences the auditor's professional skepticism. Auditor competence influences professional auditor skepticism. Leadership style influences auditor professional skepticism. While the workload does not affect the auditor's professional skepticism.

Keywords: *independence, experience, competence, leadership style, workload*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi, pengalaman, kompetensi, gaya kepemimpinan, dan beban kerja auditor terhadap skeptisme professional auditor pada Auditor di Kantor Akuntan Publik yang berada di Yogyakarta. Sampel pada penelitian ini adalah auditor yang sudah bekerja minimal 1 tahun. Metode pengambilan sampel dalam penelitian ini yaitu dengan metode *convenience sampling*. Jumlah sampel yang digunakan adalah 39 responden yang merupakan Auditor di Kantor Akuntan Publik di Wilayah Yogyakarta. Teknik analisis data yang digunakan adalah Regresi Linier Berganda.

Hasil penelitian ini menunjukkan bahwa independensi auditor berpengaruh terhadap skeptisme professional auditor. Pengalaman auditor berpengaruh terhadap skeptisme professional auditor. Kompetensi auditor berpengaruh terhadap skeptisme professional auditor. Gaya kepemimpinan berpengaruh terhadap skeptisme professional auditor. Sedangkan beban kerja tidak berpengaruh terhadap skeptisme professional auditor.

Kata kunci: independensi, pengalaman, kompetensi, gaya kepemimpinan, beban kerja, skeptisme professional.