

**THE INFLUENCE OF PROFESSIONAL SKEPTICISM,
INDEPENDENCE AND AUDITOR EXPERIENCE TOWARDS
AUDIT QUALITY IN COVID-19 ERA: A STUDY AT THE
PUBLIC ACCOUNTING FIRM IN SEMARANG**

THESIS

**Submitted to the Faculty of Economics and Business
To Fulfil Some Part of the Requirements
For Achieving the Bachelor of Economics Degree**

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2022**



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Pembimbing : David Adechandra Ashedica Pesudo, SE., M.Ak
Tanggal diuji : 27 April 2022

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**THE INFLUENCE OF PROFESSIONAL SKEPTICISM,
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THESIS

**Submitted to
the Accounting Study Program
to Obtain a Bachelor of Accounting Degree**

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**INTERNATIONAL CLASS OF
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SALATIGA
2022**

VALIDITY SHEET

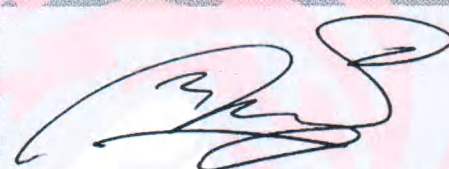
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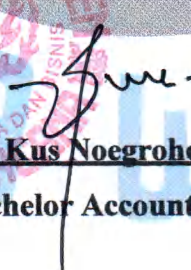
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ABSTRACT

As COVID-19 has spread throughout the world and has a major impact on people's health, social and economic activities. New restrictions have resulted in numerous modifications, such as the community's requirement to adopt a lockdown, social distancing, and work from home. This certainly affects a variety of professions, including auditors. Changes that occur due to the enactment of this new regulation are in the implementation of audit procedures where an auditor is required to be able to use evidence more wisely. When evidence is typically gathered by inspection, observation, confirmation, recalculation, re-performance, and analytical procedures, which is often done outside the office and now remotely. For this reason, in carrying out this task and adapting to this new regulation, auditors need more skepticism and independence skills. In addition, auditor experience plays a significant influence in creating high-quality audits. In this study, researchers will analyze aspects of auditor behavior as well as the influence and importance of professional skepticism, auditor independence and auditor experiences on audit quality, particularly in Semarang

Keywords: audit quality, professional skepticism, independence, auditor experience

FOREWORD

With all praises and gratitude to The Almighty God for guiding the writer in completing the thesis titled The Influence of Professional Skepticism, Independence, and Auditor Experience Towards Audit Quality in the Covid-19 Era: A Study at the Public Accounting Firm in Semarang. The completion of this thesis is due not only to the writer's abilities, but also to God's blessings and the writer's surroundings' support.

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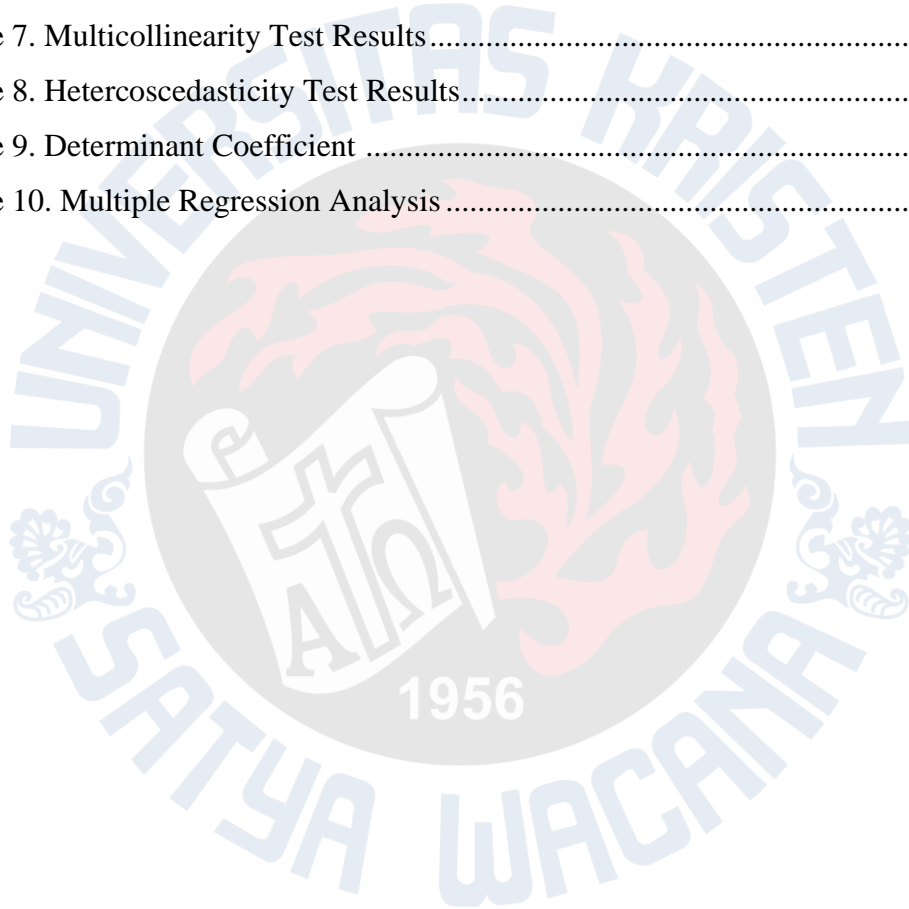
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