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The Influence Of Professional Skepticism, Independence, Audit Fee, And Remote Audit Process On Auditor Performance

Radian Sri Rama^{1*}, Novi Darmayanti², Dewi Kusmayasari³, Martha Suhardiyah⁴,
Assoc Prof Ts Dr Zailani Abdullah⁵

^{1,2,3}Universitas Islam Darul 'Ulum, ⁴Universitas PGRI Adi Buana, ⁵Universitas
Kelantan Malaysia

¹radian@unisda.a.c.id, ²novidarmayanti@unisda.a.c.id,

³dewi.kusmayasari@unisda.ac.id, ⁴martha@unipasby.ac.id, ⁵zailania@umk.edu.my

Corresponding Author

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ABSTRACT

This study aims to analyze how much influence professional skepticism, independence, audit fees and remote audit processes have on auditor performance. The population in this study is KAP in Surabaya and Malang, 60 responden. The sampling method used in this study are saturated samples. Collecting data in this study by distributing questionnaires to respondents. The samples used in this study were 60 auditors who worked in 11 Public Accounting Firms (KAP) in the cities of Surabaya and Malang. The analytical method used is multiple linear regression analysis and processed using SPSS version 25. The results of this study indicate that partially professional skepticism and audit fees have a significant effect on auditor performance. Meanwhile, independence and the remote audit process have no significant effect on auditor performance. Simultaneously, professional skepticism, independence, audit fees and remote audit processes have a significant effect on auditor performance. This research is in accordance with auditing theory and has implications for how auditors' performance in KAP is more skeptical and independent, so that it can help auditors to be more vigilant in detecting fraud.

Keywords : Performance Auditor, Skepticism Professional, Independence, Fee Audit, Processes Audit Remote.

INTRODUCTION

A public accountant is an independent part that can be used as mediator between internal or external parties of an entity in finding material misstatements in order to provide information on the fairness of financial statements (Putri, S., Ovami, D. C., & Irama, O. N, 2022). The financial report is a summary of the process of recording financial transactions that have occurred throughout the year. Based on generally accepted accounting principles, Financial Accounting Principles financial reports are applied in a consistent manner as possible so that they are not contained by material errors (Mulyani & Munthe, 2019). However, during the Covid-19 pandemic, neither macro nor micro-economic and accounting activities during the audit process were getting out of control (Zahra, 2020). The existence of the corona virus or Covid-19 has become an obstacle to public activity throughout the world, especially in Indonesia. In the spread of this corona virus, it continues to develop widely, as a result, in preventing this virus, the government has implemented a program that has been made by the World Health Organization (WHO), namely the "social distance" program, which has been



changed to "physical distance". The existence of physical distance like this, both small and large, will become an obstacle to activities in existing fields, including when carrying out audit procedure activities as normal conditions have been carried out before (Khoirunnisa et al., 2021). Even though in situations like this, the auditor is required to continue to emphasize audit quality in a way to obtain correct and sufficient audit evidence to be able to express the opinion that has been audited. In these conditions, auditors are encouraged to be able to take alternative steps in order to complete audit assignments by using (remote audit) a remote audit approach (Zahra, 2020). In this access, where the auditor makes it possible to view or analyze documents in a centralized way. An auditor does not visit clients but can focus more on interviewing clients or customers by supervising the implementation of audits which can be done by conference calls, video calls, live broadcasts, video broadcasts or photos

The way to reduce detailed testing, which is so expensive and time-consuming, is to use the e-mail application, which is one of the applications that can be used to communicate during the Covid-19 pandemic. Based on the considerations that have been agreed upon, the auditor will be more inclined to use analytical methods in order to help the audit process of the client be more accurate to obtain a comprehensive view of the financial condition of the company that has completed the audit process (Albitar et al., 2021).

The audit opinion will also refer to the statements of the individual auditors. Clients or customers will believe that bad statements or opinions will affect the condition of the company. In the end, statements or opinions that meet the requirements will most likely also influence the client's decision to extend the contract to the auditor (Darmayanti et al., 2021). In addition to increasing prudential assessment, professional skepticism is also an attitude that must be possessed and developed by a professional auditor so that he can develop rapidly in public services. Professional skepticism is an attitude that includes a mind, which always questions and evaluates critically about audit evidence (Puspitasari et al., 2019). Skepticism also indicates a level where an auditor is willing to postpone an assessment until they obtain sufficient evidence and information to be able to make a good decision (Handojono & Matrutty, 2021). The existence of an attitude of professional skepticism in an auditor has made it possible to carry out tasks in accordance with established standards to adhere to rules and norms in order to maintain audit quality and the professional image of an auditor (Prabawati & Suputra, 2018).

Auditors not only foster an attitude of skepticism within themselves, but also require an attitude of independence. Independence is an attitude that cannot be influenced by other people, does not base other people on acting or thinking according to one's will, free from the control of others, not influenced by others (Hamilah et al., 2019). Therefore, when an auditor issues an audit opinion on the provisions of the annual financial statements that have been audited, then from that matter being an auditor must be independent of the interests of customers, being the recipient of financial reports and the interests of the auditor himself in carrying out the audit process (Monique & Nasution, 2020).

Recently, there have been many cases of irregularities related to financial statement irregularities, one of which is the PT Garuda Indonesia case which has been proven to be a violation case in it. The Tanubrata, Sutanto, Fahmi, Bambang Rekan KAP Division (KAP BDO) has provided an opinion, namely with results that do not meet the requirements in the company's financial statements in 2018. However, there is evidence of unfair recognition of receivables recognized as income to generate profits net of \$809.95 or IDR 11.33 billion (Fauziah & Yanthi, 2021).

In addition to the cases that occurred at PT Garuda Indonesia, there are also cases of KAP Purwantono, Surja and Suherman which have become cases in Indonesia. Ernst & Young's



partner Public Accounting Firm (KAP) in Indonesia, namely KAP Purwantono, Surja and Suherman, who paid a fine of around US\$1 million (Rp. 13.3 billion) against applicable United States regulations, after all were found guilty of insufficient competent, namely failing to conduct an audit of its client which has been announced by the Public Company Oversight Board. The findings occurred when KAP Ernst & Young in the United States had conducted research on KAP audit results in Indonesia. They have found that telecommunication company audit results do not back up the data to be accurate, especially when it comes to leasing more than 4,000 parts on cell towers. However, it turns out that Ernst and Young's subsidiaries in Indonesia have issued audit reports that are unqualified (Fachruddin & Rangkuti, 2019). Some of the phenomena above have shown that in fact the auditor's performance in carrying out assignments has not been optimal and maximal and not ideal, so that this has damaged the reputation and trust of the Public Accounting Firm (KAP) in the eyes of the entire public, especially KAP where they have been working so far (Khurun & Fun, 2019).

Audit fee is a fee that has been charged by an auditor to the company entity that has been audited for the process of carrying out the audit. The audit fee will be determined in the contract that the auditor has signed with the company, and takes into account the time that will be required in the audit process, the services to be provided during the audit, and the number of personnel to be assigned in the audit process (Fauziah & Yanthi, 2021).

The remote audit process or commonly referred to as a remote audit which is not much different from the general or normal audit stages. With the conditions in the midst of the Covid-19 pandemic, many changes have appeared in the performance of the Public Accounting Firm, including the KAP network for clients, internal management, to reconsideration of audit engagements. With the existence of various kinds of policies that have been implemented by the government, including closing access to travel and self-limiting to communicate remotely with other people, including in areas that encourage the use of auditing to use alternatives, namely by using a system (remote audit) or auditing with remote way (Zahra, 2020).

Auditor performance can be defined as the ability of an auditor to be able to obtain findings or reviews on development and processing as well as being responsible for state finances and members of the inspection team (Monique & Nasution, 2020). Measurement of auditor performance can be

measured using three elements. First, namely the quality of work that has been carried out in the auditor's assignment. Second, the quantity to the total work completed within a certain period of time, and third, the timeliness according to what was planned beforehand (Mandasari et al., 2019).

This research refers to research (Prabawati & Suputra, 2018), which examines the effect of professional skepticism on auditor performance. Based on the results of this study, that professional skepticism has a positive effect on the performance of auditors at the Public Accounting Firm (KAP) in the province of Bali. Research (Fachruddin & Rangkuti, 2019), has tested the effect of independence on auditor performance and the effect of professionalism on auditor performance and organizational commitment to auditor performance. The result of this study is that independence has no significant effect on auditor performance. In research (Putri et al., 2022), it has tested the effect of the amount of the fee on auditor performance. The results of this study are that the amount of the fee has a positive or significant effect on the auditor's performance

Research recency there are been a difference in the way auditors work, especially with the remote audit procedure. In this case, the researcher is interested in adding variable and research object in order to find out the influence of professional skepticism, independence,

audit fees and the remote audit process, far from the auditor's performance. This study has also shown whether it is true that the results of further research will be the same or different if the location and work environment at KAP are different, giving rise to different mindsets and different understandings of auditor performance

Urgency of the research and research objective are provide understanding and reference to professional, independent, free audit skepticism and remote audit processes on auditor performance as well as input for public accounting to further improve the ability of performance as an auditor in carrying out its duties professionally and in accordance with audit standards in order to maintain the reputation of public accounting in the community .

LITERATURE REVIEW

Attribution Theory

Attribution theory is a theory that basically refers to how individuals explain because it is caused by the behavior of others or against themselves. Basically this has been ascertained internally, from personality traits, as well as a person's attitude, and externally, such as certain circumstances and situational pressures that will affect the behavior of an individual (Marwa et al., 2019).

Audit Theory

Audit can be interpreted, namely as an examination that can be carried out in depth and systematically, an independent party, financial reports that have been prepared by management and a bookkeeping record as well as evidence that can support it, aimed at expressing an opinion regarding the fairness of the financial statements (Susanti et al. al., 2021).

Professional Skepticism

Professional skepticism is an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatement due to fraud or error and an important assessment of (SA, 200) audit evidence (Indrawati et al., 2019). The auditor has proven his professional skepticism by thinking skeptically or showing unreliability. Follow-up audits as well as by asking directly are a form of auditor behavior to be able to correct the continuation of the auditor's doubts about clients or customers. Statement on the audit process, namely first there is information and benchmarks that have been agreed upon. Second, has collected and tested the evidence that leads to the audit assignment. Third, it can be handled by competent and independent auditors in order to score the best quality in the audit. Finally, it has prepared a report that will be audited (Saragih, 2020). Indicator in this variable are questioning mind, suspension of judgement, search for knowledge, interpersonal understanding, self confidence, self determination Independence

Independence is a translation of the word independence which comes from English, which means in a state of independence, while the meaning of the word independent means not dependent or not controlled by others, not based on others, acting and thinking according to one's will, free from control other people, not influenced by other people (Mulyani & Munthe, 2019). Independence is one of the important professional ethics of the auditor, because the public auditor's opinion is given to increase the credibility of financial reports, which is basically a description of management. The importance of the independence of public auditors encourages the public accounting profession to include it in the Public Accountant Professional Standards (SPAP) of the Indonesian Institute of Accountants (IAI, 2001), namely the second point of the General Standards which states that in carrying out



their duties, members of public audits must always maintain a positive mental attitude. independent in providing professional services (Natsir et al., 2021). Indicator variables in this study are the length of the relationship with the client, pressure from the client, review from auditor partners, non-audit services provided by KAP

Audit Fees

According to (Mulyani & Munthe, 2019) audit fees are fees received by public accountants after carrying out audit services. An auditor works for a reward or wages in the form of audit fees. Determination of audit fees is no less important in accepting assignments, the auditor certainly works to earn adequate income. The amount of the audit fee that the auditor will receive is thought to affect audit quality. Therefore the researcher concludes that the determination of the audit fee needs to be agreed between the client and the auditor, so that there is no tariff war that can damage the credibility of public accountants. In the opinion of researchers, audit fees need to be agreed between clients and auditors, so that there is no tariff war that can damage the credibility of public accountants. The amount of the member fee depends on the risk of the assignment, the complexity of the services provided, rendered, the level of expertise required to perform the services, the cost structure of the KAP concerned and other professional considerations.

Remote Audit Process

The remote audit process is an audit process which starts from the planning stage, document review, field physical inspection, Auditor Performance

Auditor Performance

Performance is a term that comes from the words job performance or actual performance (work achievements or actual achievements achieved by a person), namely results of work in quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities given to him (Mandasari et al., 2019). According to (Monique & Nasution, 2020) there are six dimensions that can be used to measure employee performance, including:

- a. Quality in doing a job;
- b. The quantity produced from a job;
- c. Punctuality to complete a job;
- d. Effectiveness to complete a job;
- e. Independence to do and complete a job; as well as
- f. Work commitment shown by employees towards the organization where they work

Hypothesis Development

1 The Effect of Professional Skepticism on Auditor Performance

Professional skepticism is used to fulfill the auditor's professional obligation to prevent or reduce consequences that can harm the behavior of others (Saragih, 2020). Research (Mulyani & Munthe, 2019), this research is in line (Prabawati & Suputra, 2018) that professional skepticism has a positive effect on auditor performance in public accounting in Bali province. This explains that the professional skepticism possessed by the auditor, the auditor's performance will increase. Based on the theory and explanation above, it provides evidence that professional skepticism has the influence and ability of auditors to detect fraud and professional skepticism has an influence on audit quality. So it can be hypothesized as follows:

H1: Professional skepticism affects auditor performance.



2. The Effect of Independence on Auditor Performance

According to (Indrawati et al., 2019) Auditor independence has a significant effect on the auditor's ability to detect fraud, so independence is an attitude that must be considered by auditors by being honest and fair, having a high sense of responsibility in providing opinions, free from special interests with clients and so on based on audit standards like public accountants who must maintain and maintain the trust of users of financial statements. The results of research by (Monique & Nasution, 2020) explain that auditor independence and have a significant influence on auditor performance, the results of this study are in line with research (Fauziah & Yanthi, 2021) which explains that independence has a positive effect on Audit Quality. If the auditor has an independent attitude that upholds honesty and is not influenced by any party, the quality of the audit produced can reflect the condition of the client's company.

H2: Independence affects auditor performance

3. The Effect of Audit Fees on Auditor Performance

Audit fee is the amount of cost depending on the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out the services, the cost structure of the relevant public accounting firm and other professional considerations. Auditors can experience price pressure (low bidding) from clients which can further affect audit quality (Dharmadiaksa & Budiarta, 2018). The amount of audit fees may vary depending on, among others: the risk of the assignment, the complexity of the services provided, the level of expertise required to carry out the services, the cost structure of the KAP concerned and other professional considerations. Members of public accounting firms are not allowed to get clients by offering fees that can damage the image of the profession and are not allowed to set contingent fees if the determination can reduce independence (Mulyani & Munthe, 2019).

Research (Dharmadiaksa & Budiarta, 2018) found that audit fees have a positive effect on auditor performance. This research proves that the higher the audit fee received, it can increase the performance motivation of the auditors. In research (Fauziah & Yanthi, 2021) found that audit fees have a positive effect on Audit Quality, The greater the value of audit fees provided by clients, the better the quality of audits. The imposition of large audit fees allows KAP to carry out more detailed audit procedures so that in terms of the quality of the audits produced can be better. This research is in line with research (Mulyani & Munthe, 2019) Audit fees have a positive effect on audit quality. Therefore, the determination of audit fees needs to be agreed between clients and auditor so that there is no tariff war that can damage the credibility of accountants. So that a third hypothesis :

H3: Fee Audit berpengaruh erhadap kinerja auditor

4. The Effect of Remote Audit Process on Auditor Performance

The remote audit process is an audit process where starting from the planning stage, document review, field physical examination, remote interview to the closing meeting stage is carried out virtually (Roy Litzenberg, 2020). The remote audit process is the best viable alternative, especially since most companies have restricted travel to critical business functions, and many countries around the world have temporarily closed their limits

According to (Khoirunnisa et al., 2021) as a result of the Covid-19 pandemic, there is a decrease in audit costs, increasing challenges in business continuity assessment, decreasing the level of reliability and adequacy of audit evidence, the possibility of personal loss due to illness or quarantine, and a reduction in audit personnel salaries, indicated to affect the quality of the audit process. In this case auditors must keep up with the evolving environment to deal with changes and this requires focusing on the use of modern technology in data analysis and enabling modern audit methods such as continuous auditing and remote auditing. This research is in line with (Albitar et al., 2021) which explains

that Covid-19 social distancing mostly affects audit costs, business continuity assessments, audit human capital, audit procedures, audit personnel salaries and audit efforts.

According to (Khoirunnisa et al., 2021) it results that remote audits have different audit procedures from conventional audits but both have the same quality. Remote auditing can be used as an alternative and responsive step for auditors in implementing audit procedures during the Covid-19 pandemic. Based on the explanation above, it can provide evidence that the remote audit process has an influence on audit quality and auditor performance. So the hypothesis:

H4: The remote audit process affects the auditor's performance. Remote Auditor Performance

5. Effects of Professional Skepticism, Independence, Audit Fees and Audit Process

When conducting the audit process, professional auditors will use skepticism in this case, the higher the professional skepticism possessed by an auditor, the auditor's performance will increase. In themselves, auditors not only need skepticism but also need independence in order to report in the audit report if there is a violation in the client's financial statements. There is skepticism and independence, audit fees also affect auditor performance, with high audit fees will produce good audit quality. In the conditions of the COVID-19 pandemic, many auditors use the easiest and effective way to carry out their assignment operations as an internal and external auditor using a remote audit process with several applications including e-mail and zoom. To carry out auditor performance effectively and efficiently said that professional skepticism has a positive effect on the performance of auditors at Public Accounting Firms in Bali Province. This shows that, the higher the professional skepticism possessed by an auditor, the auditor's performance will increase. The results of research by (Monique & Nasution, 2020) say that auditor independence in conducting audit has a significant influence on auditor performance.

In research (Dharmadiaksa & Budiarta, 2018) it was found that audit fees have a positive effect on auditor performance. This research proves that the higher the audit fee received, it can increase the performance motivation of the auditors. Furthermore, research by (Khoirunnisa et al., 2021) resulted in remote audits having different audit procedures from conventional audits but both have the same quality. Remote auditing can be used as an alternative:

H5 : Professional skepticism, independence, audit fees and remote audit processes affect auditor performance simultaneously.

METHOD

This research approach method uses a quantitative approach. Quantitative research is research whose data is quantitative data so that the data analysis uses quantitative analysis (inference), systematic, planned, and clearly structured from the start to the creation of the research design (Alang, 2018).

Research Object

The research object to be analyzed in this study is Professional Skepticism, Independence, Audit Fees and Remote Audit Process on Auditor Performance at Public Accounting Firms in Surabaya and Malang.

Population, Sample and Technique Population Sampling

The population is a generalization area that includes objects or subjects that have certain quantities and characteristics and are determined to be studied and then conclusions are drawn Sugiyono (2019: 127). Based on the understanding of the population, it can be concluded that



11 the population in this study are auditors who work at Public Accounting Firms (PAF) located in the city area of Surabaya and Malang, totaling 60.

Sample

The sample is part of the number and characteristics possessed by the population. Sampling can be done in such a way that a sample is obtained who are truly representative (representing) Sugiyono (2019:127). In this study there were 11 Public Accounting Firms in the city of Surabaya and Malang is a sample of 60 populations. The sampling technique in this study used a saturated sampling technique. According to Sugiyono (2019:133) *saturated sampling* is a sampling technique when all members of the population are used as samples. Data collection technique

The types and sources of data used in this study are primary data. Primary data is data obtained directly from the source by measuring, self-count in the form of questionnaires, observations, interviews and others (Hardani et al., 2020). Data is collected through the questionnaire method, namely by distributing a list of statements in the form of a (questionnaire). Calculation of the questionnaire in this study using a Likert scale that measures attitudes, opinions and perceptions of a person or a group of people about social phenomena, for the purposes of quantitative analysis, the answer can be given a score of 1 to 5 (Sugiyono, 2019).

Data Analysis Method Descriptive Statistical Analysis

Descriptive statistical analysis is a description or description of a data seen from the average value (mean), standard deviation, variance, maximum, minimum, *sum*, *range*, *kurtosis* dan *skewness* (distribution gap). Descriptions that are commonly used in research are the mean, standard deviation, sum, maximum and minimum (Sayidah, 2018).

Data Quality Test Validity test

Validity test is a test used by researchers to measure whether or not the questionnaire is valid. A questionnaire is said to be valid if the questions in the questionnaire can say something that is measured by the questionnaire (Ghozali, 2018:51). Test the validity of this study by using *Person Correlation* namely by calculating the correlation between the values obtained from the questions. The test criteria are as follows:

- 1) If $r_{count} > r_{table}$ then it is said to be "valid",
- 2) If $r_{count} < r_{table}$ then it is stated "invalid).

Reliability Test

The reliability test is a test that is used to measure the consistency of a research instrument. For testing the reliability of the questionnaire can be used with the help of the SPSS application which can provide facilities for how to measure reliability by means of statistical tests *cronbach alpha* (α). the variable is declared reliable if the value *cronbach alpha* $> 0,60$ (Puspitasari et al., 2019)

Assumption Test Classic Normality Test

The normality test is a test that aims to test whether there are confounding and residual variables in the regression model or not. There are two ways to detect whether the residuals are normally or not normally distributed, namely by performing graphical analysis and statistical tests (Ghozali, 2018:161).



Multicollinearity Test

The multicollinearity test aims to determine whether there is a relationship between the independent (independent) variables in a good regression model, there should be no correlation between the independent variables (Ghozali, 2018:107).

Heteroscedasticity Test

Heteroscedasticity test is a test used to test whether in a regression model there is an unequal variance between the residuals in one observation to another. (Ghozali, 2018:137).

7

Multiple Regression Analysis

Analyzing data is a process of simplifying data into a form that is easier to read and interpret. The relationship of the dependent variable with more than one variable independent can cause the model of multiple regression techniques with the help of the SPSS 25 program. The model used in multiple regression analysis is as follows :

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Hypothesis testing t test (Partial Test)

The t test is a test used to determine the significant effect of the independent variables partially to the dependent variable. How test :

- 1) Probability < significant level 5% then H_0 is rejected and H_a is accepted meaning that there is a significant influence between the independent variables partially on the dependent variable.
- 2) Probability > significant level of 5% then H_0 is accepted and H_a is rejected meaning that there is no significant influence between the independent variables partially on the dependent variable.

F Test (Simultaneous Test)

The F test is used to determine how much influence the independent variables have on the dependent variable.

Coefficient of Determination (R^2)

According to (Ghozali, 2018:97) coefficient of determination (R^2) is a tool used to measure how far the ability of the model to explain variations in the dependent variable.

RESULTS

Tabel 1
Tingkat Pengembalian Kuesioner

| Keterangan | Frekuensi | Presentase |
|---|-----------|------------|
| Jumlah kuesioner yang di sebar | 60 | 100% |
| Jumlah kuesioner yang kembali | 60 | 92,30% |
| Jumlah kuesioner yang tidak di kembalikan | 5 | 7,70% |
| Jumlah kuesioner di gunakan | 60 | 92,30% |

Sumber: data primer diolah pada 2023

Deskripsi Responden

Deskripsi responden pada penelitian ini adalah profil dari 60 responden atau auditor yang telah mengisi kuesioner pada penelitian ini. Deskripsi pada responden ini adalah jenis kelamin, usia, pendidikan terakhir, jabatan dan lama bekerja di KAP tersebut. Deskripsi dalam responden penelitian ini dapat dilihat dalam table 4.2 berikut ini :



Tabel 2
Distribusi Responden Berdasarkan Jenis Kelamin

| Jenis Kelamin | Frekuensi | Presentase |
|---------------|-----------|------------|
| Pria | 35 | 58,34% |
| Wanita | 25 | 41,66% |
| Jumlah | 60 | 100% |

Sumber: data primer diolah pada 2023

Berdasarkan pada tabel 4.2 diatas dapat kita lihat bahwa pengisian kuesioner terbanyak adalah berjenis kelamin pria sebanyak 35 responden atau auditor dengan presentase 58,34%, sedangkan pada presentase 41,66% adalah perempuan yang berjumlah 25 responden atau auditor. Jadi, dapat peneliti simpulkan bahwa mayoritas terbanyak pengisian kuesioner tersebut adalah dengan berjenis kelamin laki-laki.

Tabel 3
Usia Responden

| Usia | Frekuensi | Presentase |
|-------------|-----------|------------|
| >25 Tahun | 24 | 40% |
| 26-30 Tahun | 17 | 28,33% |
| >30 Tahun | 19 | 31,67% |
| Jumlah | 60 | 100% |

Sumber: data primer diolah pada 2022

Berdasarkan pada tabel 4.3 bahwa pengisian kuesioner terbanyak berusia jumlah presentase 40%, >25 tahun dengan sebanyak 24 responden dengan Selanjutnya, 19 responden >30 tahun dengan presentase 31,57. Usia 26-30 tahun sebanyak 17 dengan presentase 28,33

Tabel 4
Pendidikan Terakhir

| Pendidikan Terakhir | Frekuensi | Presentase |
|---------------------|-----------|------------|
| SMASMK | 1 | 1,67% |
| S1 | 47 | 78,33% |
| S2 | 11 | 18,33% |
| S3 | 1 | 1,67% |
| Jumlah | 60 | 100% |

Sumber data primer diolah pada 2023

Berdasarkan tabel 4.4 dapat dilihat karakteristik responden pada tingkat pendidikan terakhir, tingkat pada presentase sebanyak 78,33% adalah pendidikan terakhir S1 dengan jumlah 47 responden atau auditor. Untuk tingkat pendidikan S2 dengan presentase 18,22% berjumlah 11 responden. Pendidikan terakhir SMA/SMK menunjukkan tingkat presentase 1,67% dengan jumlah 1 responden. Selanjutnya dengan pendidikan terakhir S3 menunjukkan tingkat presentase sebesar 1,67 dengan jumlah 1 responden

Tabel 5
Jabatan Responden

| Jabatan | Frekuensi | Presentase |
|------------------------------|-----------|------------|
| Auditor Muda | 27 | 45% |
| Auditor Pertama | 18 | 30% |
| Auditor Madya | 14 | 23,33% |
| Kepala Kantor Akuntan Publik | 1 | 1,67% |
| Jumlah | 60 | 100% |

Sumber: data primer diolah pada 2023



Tabel 4.5 memperlihatkan bahwa jumlah responden sebanyak 60, yang terdiri dari Auditor Muda berjumlah 27 auditor dalam tingkat presentase 45%, dilanjutkan dengan Auditor Pertama berjumlah 18 auditor dengan tingkat presentase sebesar 30%, selanjutnya Auditor Madya berjumlah 14 responden dengan presentase 23,33%. Untuk Kepala Kantor Akuntan Publik berjumlah 1 auditor dengan presentase 1,67%

Tabel 6
Lama Berkerja

| Lama Bekerja | Frekuensi | Preesentase |
|--------------|-----------|-------------|
| < 1 Tahun | 19 | 31,67% |
| 2-5 Tahun | 23 | 38,33% |
| > 5 Tahun | 18 | 30% |
| Jumlah | 60 | 100% |

Sumber: data primer diolah pada 2023

Tabel 4.6 menunjukkan bahwa kelompok responden dengan tingkat pengalaman selama < 1 Tahun memiliki tingkat presentase 31,67% dengan jumlah 19 responden, selanjutnya lama berkerja 2-5 Tahun berjumlah 23 responden dengan 38,33%. Untuk >5 Tahun berjumlah 18 responden dengan 30% presentase

Tabel 7
Results of Descriptive Statistics

| Descriptive Statistics | | | | | |
|-------------------------|----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Skeptisme Profesional | 60 | 26,00 | 39,00 | 31,3000 | 3,46067 |
| Independensi | 60 | 12,00 | 20,00 | 17,1500 | 2,18489 |
| Fee Audit | 60 | 12,00 | 20,00 | 15,7833 | 1,69837 |
| Proses Audit Jarak Jauh | 60 | 18,00 | 30,00 | 25,0333 | 2,99699 |
| Kinerja Auditor | 60 | 13,00 | 20,00 | 16,8833 | 1,79540 |
| Valid N (listwise) | 60 | | | | |

Based on the table 4.7 above, it has been shown that the number of values (n) with the number of responden⁷ is 60 respondents, the Professional Skepticism variable has an average value of 31.30 with a maximum value of 39 and a minimum value of 26 with a standard deviation value 3,460. The Independence variable has an average value of 17.15 with a maximum value of 20 and a minimum value of 12 with a standard deviation value of 2.184. Variable *Audit Fees* has an average value of 15.78 with a maximum value of 20 and a minimum value of 12 with a standard deviation value 1,698. The remote audit process variable has an average value of 25.03 with a maximum value of 30 and a minimum value of 18 with a standard deviation value 2,996. Auditor Performance Variable has an average value of 16.88 with a maximum value of 20 and a minimum value of 13 with a standard deviation value 1,795.

Quality Test

Validity Test Results

The validity test⁷ in this study was used to measure whether a questionnaire was valid not. This study shows the results of the validity test of each variable includes, professional skepticism, independence, audit fees, and remote audit processes with the total number of sample totaled 60 respondents indicated all variables are valid.

Reliability Test Results

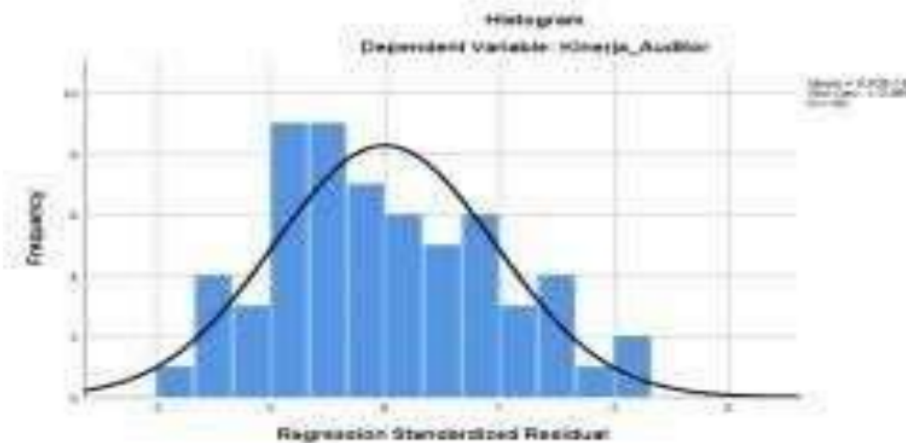
Research shows that Cronbach's Alpha value is at Skepticism variable Professionals show $0.700 > 0.60$, the Independence variable $0.702 > 0.60$, Audit Fee variable $0.724 > 0.60$, the Remote Audit Process variable $0.710 > 0.60$, and the Auditor Performance variable $0.726 > 0.60$. Shows that all variables have values above more than 0.60 with a total of 60 respondents. So it can be concluded that in this study all answers of the questions or statements of the questionnaire are said to be reliable.

Table 4.8
Classic assumption test Normality Test Results

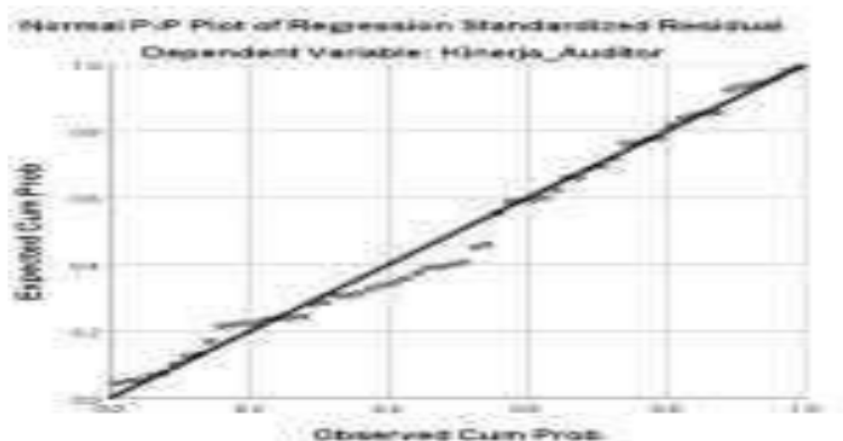
| One-Sample Kolmogorov-Smirnov Test | | |
|--|-------------------------|-------------------|
| | Unstandardized Residual | |
| N | | 60 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 1,57046411 |
| | | |
| Most Extreme Differences | Absolute | ,112 |
| | Positive | ,112 |
| | Negative | -,058 |
| Test Statistic | | ,112 |
| Asymp. Sig. (2-tailed) | | ,061 ^c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

The table 4.8 above shows a significant value in the one sample Kolmogorov-Smirnov test showing the Asymp value. Sig. (2-tailed) of $0.061 > sig\ 0.05$. So it can be concluded that these values are normally distributed.

The histogram above can be seen that the results of the histogram graph show a pattern



that does not deviate to the right or to the left, so it can be concluded that the data used is normally distributed.



The P-Plot Normal Test results above show that the points spread around the diagonal line by following or approaching the direction of the diagonal line or histogram graph. Jadi, dapat

Multicollinearity Test Results

Professional Skepticism 1,710, *Independence* 1,282, *Audit Fee* 1,773, *Remote Audit Process* 1,268. If the value of the variance inflation factor (VIF) is less than 10, then multicollinearity does not occur. So it can be concluded that in this study there was no multicollinearity between the independent variables.

The picture above shows that the dots spread randomly and do not form a certain pattern, and the points spread above and below 0 on the Y axis, it can be concluded that there is no heteroscedasticity. Meanwhile, if there is a certain pattern, then heteroscedasticity has occurred.

Test Results t

| Coefficients ^a | | | | | | |
|---------------------------|--------------------------|-----------------------------|------------|--------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficient | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 9,969 | 1,941 | | 5,136 | ,000 |
| | Skeptisme Profesional X1 | ,221 | ,062 | ,426 | 3,584 | ,001 |
| | Independensi | ,128 | ,107 | ,156 | 1,201 | ,235 |
| | Fee Audit | ,449 | ,126 | ,425 | 3,577 | ,001 |
| | Proses Audit Jarak Jauh | ,046 | ,078 | ,076 | ,583 | ,562 |

a. Dependent Variable: Kinerja Auditor Y

Based on the variables above, the researcher can explain the results of the t test as follows :

1. The effect of professional skepticism (X1) on auditor performance (Y) shows that t-count (3.584) > t table 2,004 and the significant value (0.001) < 0.05 . **H1 is accepted** So, it can be

- concluded that the variable of professional skepticism on auditor performance partially (individually) significant positive effect.
- The effect of independence (X2) on auditor performance (Y) shows that t-count (1.201) < t-table (2.004) and a significant value (0,235) > 0,05 . **H2 is rejected**. So it can be concluded that the independence variable on auditor performance partially has no significant effect.
 - The effect of audit fees (X3) on auditor performance (Y) shows that t-count (3.577) > (2.004) and its significant value (0.001) < 0.05 . **H3 is accepted**. So, it can be concluded that the audit fee variable on auditor performance partially has a significant positive effect.
 - The effect of the remote audit process (X4) on auditor performance (Y) shows that t-count (0,583) < (2,004) and a significant value (0.562) > 0.05. **H4 is rejected**. So, it can be concluded that the audit process variable distance to the auditor's performance partially has no significant effect.

F test results

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|-------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 44,668 | 4 | 11,167 | 4,221 | ,005 ^b |
| | Residual | 145,515 | 55 | 2,646 | | |
| | Total | 190,183 | 59 | | | |

a. Dependent Variable: Kinerja Auditor Y
 b. Predictors: (Constant), Skeptisme Profesional X1, Independensi X2, Fee Audit X3 Proses Audit Jarak Jauh X4

From the table above, it can be seen that the significant results of F are 0.005 < 0.05 (5%) and F-count is more than F-table, namely 4.221 > 2.540, so professional skepticism variable, independence, *audit fees* and the remote audit process together have a positive influence on auditor performance. so it can be concluded that professional skepticism, independence, audit fees and remote audit processes simultaneously have a significant positive effect on auditor performance.

Determination Coefficient Test Results R²

| Model Summary ^b | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,678 ^a | ,460 | ,416 | 1,28855 |

a. Predictors: (Constant), Skeptisme Profesional (X1), Independensi (X2), Fee Audit (X3), Proses Audit Jarak Jauh (X4)

The table above has shown that value *adjusted R square* is 0,416. These results indicate that the auditor's performance can be explained by *professional skepticism, independence, audit fees and remote audit processes* which is indicated by the adjusted R square value of 41.6% while the remaining 58.4% is influenced by other variables.



DISCUSSION

The Effect of Professional Skepticism on Auditor Performance

The results of data processing show that the significant value for the professional skepticism it can be it is stated that the professional skepticism variable has a significant positive effect. Thus the first hypothesis (H1) is accepted. The results of this study are consistent with research (Prabawati & Suputra, 2018) which states that professional skepticism has a significant positive effect on auditor performance. Besides that, research (Nusa, 2021) and (Eka Sari & Helmayunita, 2018) which states that professional skepticism has a significant positive effect on the auditor's ability to detect fraud.

The results of appropriate with **attribution theory** that basically refers to how individuals explain because it is caused by the behavior of others or against themselves the higher the professional skepticism possessed by an auditor, the auditor's performance will increase. It can be seen by looking at the ethical standards of public accountants, it will show that an auditor needs to be vigilant and skeptical in carrying out audit assignments. Regarding this matter, it cannot be separated from the consideration of potential risks or risks of claims for failure during the audit. That's how it is, Auditors who have an attitude of vigilance and skepticism when carrying out audit assignments can properly disclose the condition of the company being audited, and the existence of an attitude like this will produce a quality and quality audit.

Effect of Independence on Auditor Performance

The results of data processing show that the significant value for the independence variable. It can be stated that the independence variable has no significant effect. Thus the second hypothesis (H2) is rejected. The results of this study are supported by previous research conducted by (Fachruddin & Ranguti, 2019) which states that independence has no significant effect on the performance of creditors. Research (Ishak, 2018) states that independence has no significant effect on auditor performance. Apart from that, research (Marwaetal., 2019) states that independence has no significant effect on audio quality.

The results of this study are not in line with research (Monique & Nasution, 2020) which states that independence has a significant effect on auditor performance. The results of this study indicate that independence has no effect on auditor performance because the attitude of independence is a basic attitude that has been embedded in an auditor even before an auditor is carrying out his duties so that it can be said that independence does not affect the performance of auditors in the cities of Surabaya and Malang. In addition, it may also be caused by the limited number of respondent descriptions based on length of work > 5 years, only 18 respondents obtained with a percentage of 30% of the total population of 60 people. The results of appropriate with **attribution theory** that basically refers to how individuals explain because it is caused by the behavior of others or against themselves the higher the independence possessed by an auditor, the auditor's performance will increase

Effect of Audit Fee on Auditor Performance

The results of data processing show that the significant value for the professional audit fee variable is equal to $0,001 < 0,05$ so it can be stated that the audit fee variable has a significant positive effect. Thus the third hypothesis (H3) is accepted.

The results of this study are supported by research (Dharmadiaksa & Budiarta, 2018) which states *audit fees have a positive effect on auditor performance*. Besides that, research (Fauziah & Yanthi, 2021) who said that the audit fee has a positive effect on audit quality. Further research (Ayu et al., 2019) which states that audit fees have a positive and significant effect on auditor performance. This study explains that the higher the audit fee received, the better the audit quality. The imposition of a high audit fee allows KAP to carry out more detailed audit procedures so that in terms of quality the resulting audit quality is getting better. The results of appropriate with **attribution theory** that basically refers to how individuals explain because it is caused by the behavior of others or against themselves the higher the audit fee possessed by an auditor, the auditor's performance will increase

The Effect of the Remote Audit Process on Auditor Performance

The results of data processing show that the significant value for the remote audit process variable is $0.562 > 0.05$ so it is stated that the professional variable has no significant effect. Thus the fourth hypothesis (H4) is rejected.

The results of this study are supported by research (Rizai & Ratnawati, 2022) who say (remote audits) have a negative effect on audit quality. This research is in line with research conducted by (Khoirunnisa et al., 2021) which resulted in the review that remote audits have audit procedures that are different from conventional audits. This indicates that the resulting audit quality will be low if the remote audit process is carried out continuously. Because in this case the remote audit process also results in the auditor not being able to make direct observations and hinders communication between the client and the auditor. With the physical distance between auditors, fraud committed by clients will also be easier, including data manipulation, because previously auditors went directly to the field for audit assignments with physical distancing during a pandemic, so the auditor cannot directly interrogate the client. Using the help of virtual technology, it will be easier to commit fraud later. The results of appropriate with **attribution theory** that basically refers to how individuals explain because it is caused by the behavior of others or against themselves the higher the remote audit process possessed by an auditor, the auditor's performance will increase

The Effect of Professional Skepticism, Independence, Audit Fees, Remote Audit Process on Auditor Performance

Based on research that has been done at KAP Malang and Surabaya, namely between variable professional skepticism, independence, audit fee and remote audit process are variables that complement each other or it can also be said that variable Professional Skepticism, Independence, Audit Fee and Remote Audit Process can improve the performance of a good auditor or not owned by an auditor.

This research is in line with (Mulyani & Munthe, 2019) which states that professional skepticism has a simultaneous positive effect on audit quality. According to (Fauziah & Yanthi, 2021) said that independence has a simultaneous positive effect on audit quality. On research (Dharmadiaksa & Budiarta, 2018) said that audit fees have a positive simultaneous effect on auditor performance and research. (Litzenbag, 2020) stated that the remote audit process had a positive effect on audit quality. Auditor performance is an achievement that is obtained by an auditor when carrying out audit assignments with auditors who have good performance, the more customers or clients retain them. The results of appropriate with **attribution theory** that basically refers to how individuals explain because it is caused by the behavior of others or against themselves the higher the professional skepticism, independence, audit fee and remote audit process possessed by an auditor, the auditor's performance will increase

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

1. *Professional Skepticism* significant positive effect on the performance of auditors at Public Accounting Firms (KAP) in Surabaya and Malang.
2. Independence has no significant effect on the performance of auditors at Public Accounting Firms in Surabaya and Malang.
3. *Audit Fees* significant effect on the performance of auditors at Public Accounting Firms in Surabaya and Malang.
4. The Remote Audit Process has no significant effect on the performance of auditors in Public Accounting Firms in Surabaya and Malang.
5. *Professional Skepticism*, Independence, *Audit Fees*, and the Remote Audit Process



simultaneously has a positive and significant effect on the performance of auditors at Public Accounting Firms (KAP) in Surabaya and Malang.

Implication

1. With Professional Skepticism, Independence, Audit Fees, Remote Audit Process then the company's performance will increase
2. Can increase transparency and accessibility of company financial statements for a better audit process

Limitation

1. The limited object of research should not only be the public accounting firm in Surabaya and Malang, but in East Java,
2. There is a questionnaire that has not been returned because it is damaged and not fully filled

SUGGESTION

1. For Public Accounting Firm

- a. The Auditors maintained even more attitude *professional skepticism* because in attitude *professional skepticism* can help an auditor to be more vigilant in detecting fraud.
The auditor pays more attention to the attitude of independence because this attitude can help the auditor to improve quality, in producing an audit opinion.
Public accounting firms in Surabaya and Malang are advised to maintain a code of ethics who are high in the profession of being an auditor so that they are not affected by large audit fees which will affect audit results.
Auditors are paying more attention to the remote audit process that uses technology in order to augment ability to assist in audit procedures, in order to increase knowledge of technology and time used effectively.

2. For Further Researchers

- a. Further research is suggested to add other variables such as auditor commitment and gender which have not been used in this study.
- b. It is hoped that further researchers can add samples to other objects or cities and can increase the number of respondents in future research.
- c. Future researchers should use a qualitative approach with survey methods and interviews with auditors to obtain more detailed data on auditor performance and research is expected not to be carried out at busy times of the office.

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