

ABSTRACT

THE INFLUENCE OF ETHICS, EXPERIENCE, AND COMPETENCE ON AUDITOR PROFESSIONAL SCEPTICISM (Study at BPKP Representative of Lampung Province)

**by
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This study aims to prove empirically the influence of ethics, experience, and competence on auditor professional scepticism. In testing the hypotheses, 63 auditors at BPKP Representative of Lampung Province took part in responding to the questionnaires distributed. The criteria for auditors sampled: 1). Auditors who are directly involved in the assignment, especially in the process of collecting and testing audit evidences, like audit team members, audit tim leaders, audit supervisors and audit quality control, and 2). Auditors who are experienced in auditing for at least one year

Partial Least Square analysis method was used and processed with SmartPLS version 3.0 software and microsoft office excel 2007 program. As hypothesized, the results revealed that ethics, experience, and competence had positive influence on auditor professional scepticism. Discussion, limitation, and recommendation for future research are discussed.

Keywords: ethics, experience, competence, auditor professional scepticism, auditors.