

ABSTRACT

Influence of Auditor Skepticism Attitude and Auditor Independence to Audit Quality

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The research aimed to obtain empirical evidence of the influence of auditor skepticism attitude and auditor independence to audit quality. This research was conducted on auditor public accounting firm. This type of research is descriptive research. The approach used is the quantitative approach. While the source of the data used is primary data in the form of a questionnaire. Data collection method used was taking the data directly into the field. Analysis using the statistical test tool that is Statistical Package for Social Sciences (SPSS) version 20. The results showed that the attitude of skepticism auditors and auditors independence significant effect on audit quality.

Keywords: *Influence of Auditor, Skepticism Attitude and Auditor Independence to Audit Quality*

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