

***THE EFFECT OF USING DATA ANALYTICS
AND PROFESSIONAL SKEPTICISM
ON AUDIT QUALITY***

Author Name : Via Dwi Kurnia
Student of Number : 5304211389
Supervisor : Fachroh Fiddin, SE., M.Ak., CGAA

ABSTRACT

This study aims to examine the effect of using data analytics and professional skepticism on audit quality in several government agencies and private organizations across various regions in Indonesia. The research uses a quantitative approach and utilizes primary data. The study population in this study was 60 respondents, selected using the simple random sampling technique and measured with a Likert scale. The data were processed using SPSS version 27 with multiple linear regression analysis techniques. The findings indicate that using data analytics has a significant effect on audit quality (sig. value < 0.001; t-value = 8.299). Professional skepticism also has a significant effect on audit quality (sig. value = 0.005; t-value = 2.887). Simultaneously, both variables have a significant effect on audit quality (sig. value < 0.001; F-value = 41.482).

Keywords: Data Analytics, Professional Skepticism, and Audit Quality.