THE EFFECT OF PROFESSIONAL ETHICS, AUDITOR EXPERIENCE, AND AUDITOR INDEPENDENCE ON AUDITOR PERFORMANCE WITH AUDITOR PROFESSIONAL SKEPTICISM AS A MEDIATING VARIABLE

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ABSTRACT

This research aims to determine the effect of professional ethics, experience, and auditor independence on auditor performance with auditor professional skepticism as a mediating variable at the Malang City Public Accountant Office registered with the Financial Services Authority. This type of research is quantitative research with a causal approach. While the source of data from this research was obtained from the results of distributing questionnaires at the Public Accountant Office in Malang City. The questionnaire was measured using a five-point Likert scale rated from strongly agree to strongly disagree. The sampling method used purposive sampling by determining specific criteria in sampling. The data analysis method used is path analysis. The results of the research prove that professional skepticism of auditors mediates the experience and independence of auditors so that they can have a significant and positive effect on the performance of auditors in Public Accounting Firms in Malang City. This shows that the better the experience and independence, the better the auditor's performance indirectly mediated by the auditor's professional skepticism.

Key words*:Professional Ethics; Auditor Experience;Auditor Independence; Auditor Performance; Auditor Professional Skepticism*

INTRODUCTION

Decision making, especially for company leaders or internal financial reports, has a very vital role and is in accordance with current conditions. Quality financial reports have four criteria, the first is relevant, namely all the information that underlies each important information contained in the financial statements clearly so that there are no errors in using the information. Second, financial statements are said to be reliable if the information contained in them is free from misleading meanings and material errors, conveys truthful facts, and can be validated. Third, it can be compared if the financial statements can be compared with the financial statements of the previous period or with the financial statements of other reporting entities. Fourth, it can be understood using the forms and terms that have been defined in accordance with the limits of

understanding of each user. It is difficult to measure these characteristics so that information users need the services of a third party, namely public accountants to provide assurance that the financial statements are relevant, reliable and can increase the confidence of stakeholders (Singgih, 2010).

A Public Accountant is a practitioner with a professional degree given to accountants in Indonesia who have obtained permission from the Minister of Finance to provide general audit services and reviews of financial statements, performance audits, special audits and services in other non-attestation fields such as consulting services, compilation and other services related to accounting and finance. The position of the auditor is as a mediator or third party for comparisons between business executives and other parties who require audit information.

Conducting an audit is not easy, even if an auditor is experienced, but there are several things that need to be considered so that the auditor can provide maximum results for the audits carried out, so the authors take the variable of professional ethics because of course professional ethics should according to a professional act more cautiously. careful in carrying out their duties, caution is based on binding ethics, so the researcher wants to see how effectively this ethics affects auditor performance with auditor professional skepticism as a mediating variable. Second, of course, this experience may not be much debated, the more experienced an auditor should be, the more maximal an auditor's performance should be, but of course the author wants to know whether this fact is true or not. Third, the authors want to know whether it is true that the existence of independence will affect the performance of an audit conducted because of course in an independence there are many temptations faced, one of which is nominal which may affect the independence of an auditor. Fourth, the author does not want to immediately accept the above results. The author wants to know the extent to which these indicators if added variables that mediate these indicators with an attitude of caution in asking the client for complete audit evidence so that an auditor is right in giving an opinion. This study will re-examine the factors that affect audit performance with audit professional skepticism as a mediating variable.

THEORETICAL BASIS

Attribution Theory

Attribution theory is a theory that determines how a person explains the causes of the behavior of others or oneself and will determine whether the causes are internal or external which can influence individual attitudes. Attribution theory is a theory which states that individuals observe a person's attitude, attribution theory tries to choose whether the cause of the attitude was or what prompted someone to do it (Primasari, 2016). The researcher uses attribution theory because this researcher relates to using the characteristics of an auditor's behavior on auditor performance which includes three things, namely professional ethics, auditor experience, and auditor independence.

Professional Ethic

Professional Ethics is a code of ethics for a particular profession and therefore must be understood properly, not as absolute ethics. To make things easier, it should be explained how the legal and ethical issues are related even though they are different (Desmita, 2020). The demands of professional ethics must be above the law but below the ideal (*absolute*) standard so that ethics have meaning and function properly (Abdul, 2015). According to the book of the Indonesian Institute of Accountants (2020) a code of ethics must be obeyed by accountants. In some cases, laws and regulations may prevent accountants from complying with certain parts of the code of conduct. In this case, laws and regulations apply and the Accountant must comply with all other parts of the code of conduct.

Based on the explanation above, it can be concluded that professional ethics is a characteristic that distinguishes a profession from other professions. Professional ethics aims to standardize the attitudes and professional standards of members in carrying out activities and are designed in a pragmatic and realistic manner as unique as possible.

The code of ethics of the accounting profession is in the ethics of the accountant profession which has set up rules and norms in the professional sphere. The ethics of the accounting profession means a science that discusses good and bad human attitudes or actions as far as the human mind can understand towards work that requires training and mastery of a special knowledge of being an accountant where ethics regulates how an accountant does his job (Sari, 2020).

Auditor Experience

Experience is very important to the task of meeting audit standards in the context of an examiner's obligations (Sunyoto, 2018). Audit experience is experience in making financial reports based on the length of time or the number of assignments that have been handled (Sahana, 2020). Experienced auditors are auditors who can identify, detect and are more likely to find triggers for problems (Anggriawan, 2014).

For someone to do a better job in the future, work experience is needed which is useful to provide great opportunities, so that if an auditor already has experience, the audit process has been carried out in accordance with existing procedures. Work expertise provides work experience, but on the contrary, the lack of experience makes the level of expertise possessed lower (Sahana, 2020). So experience in work is very important and very helpful to facilitate the work done.

Auditor Independence

Independence is a report on the results of an auditor without outside influence or from other parties and is accompanied by evidence obtained and collected in accordance with applicable standards (Yoseva, 2021). Independence is the attitude of a person who acts honestly, impartially, and reports all findings based on available evidence (Edwy, 2019).

An independent attitude is very important for the auditor because it relates to the direct use of quality control and credibility to the auditor. In order to remain independent, the auditor must always be: an auditor who thinks honestly and is recognized as a free code of ethics, so the auditor has nothing to do with the work of the client and the company manager or company owner has no personal and financial interests in customer, responsible or owner relationships audited companies (Mulyadi, 2013).

The independence of mental attitude means that the auditor is honest in considering the facts and the existence of fair and objective considerations in the auditor's opinion in the report. The emergence of independence means that the public's impression is that public accountants act independently, so public accountants must avoid factors that make people suspicious (Trinaningsih, 2007).

Performance Auditor

Performance is defined as performance or work performance can be measured by criteria such as quantity, carrying out tasks on time, attendance, while holding positions with quality and responsibility. According to Desmita (2020) explained that the definition of performance is a work that has been produced by someone in carrying out his duties in accordance with the responsibilities given to him and becomes one of the benchmarks used to determine whether a job done will be good or vice versa. Meanwhile, according to Nugraha (2015) explaining the definition of auditor performance is the work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him, and becomes one of the benchmarks used to determine whether a job done will be good or otherwise.

Auditor Professional Skepticism

Auditor professional skepticism is an attitude, including a mind that always questions and evaluates a suspect on audit evidence (Budiartha, 2017). In providing fair financial statements, auditors must be suspicious to be able to determine the level of accuracy and truthfulness of evidence and information from customers.

Auditor's professional skepticism can measure several indicators, including professional knowledge, knowledge, skills, experience and audit situation encountered. Auditor professional skepticism is a critical attitude, always questioning the reliability of audit evidence or information obtained from customers. In running auditors tend to distrust or mistrust professional skepticism to approve management without conclusive evidence.

Professional suspicion is needed during the audit process because it can affect the effectiveness and efficiency of the audit, if the suspicion is too low it will reduce the efficiency of the audit. The higher the professional skepticism of an auditor, the more auditors will get information about their suspicions so that they can reveal fraud that can increase the auditor's discovery of fraud, including increasing the auditor's liability for fraud detection.

HYPOTHESES

If you want to create quality output, you must have good and correct ethics. The code of ethics was created for us to obey and obey so that the public will believe and be satisfied with the results of the audit conducted by the auditor (Zagoto, 2020). According to Badera (2017), ethics is an interrelated thing with ideal human nature and carrying out self-discipline beyond the requirements of the law.

Research conducted by Badera (2017) gives the result that professional ethics has a positive and significant effect on auditor performance. Professional ethics have a positive effect on auditor performance (Ratna, 2016). So on the basis of the scientific research above, the hypotheses that can be formulated in the research results are:

H1: Professional Ethics Have a Positive Effect on Auditor Performance.

Experience is someone who has the ability and knowledge gained after doing something repeatedly so that he is able to hone the abilities and expertise of an auditor when conducting an examination (David, 2015). According to (Sunyoto DH, 2018) explained that the experience of public accountants will increase by the way that more audit work is carried out and the complexity of the audited company's financial transactions will increase and expand knowledge in the field of accounting and auditing.

Auditor experience has a positive effect on auditor performance. This result is explained by (Sunyoto DH, 2018). This is in line with research conducted by (Sondakh, 2019) which states that auditor experience has a significant effect on auditor performance. So on the basis of the scientific research above, the hypotheses that can be formulated in the research results are:

H$_2$: Auditor Experience Influences on Auditor Performance.

An auditor who maintains integrity, will act trustworthy and decisive in considering the news, regardless of exclusive interests. Auditors who uphold their independence will not be affected and are not determined by various external powers from the auditor in considering the facts they find in the examination.

The results of research from Edwy (2019) stated that independence had an effect on auditor performance. This is in line with research by Ing (2020) which states that independence has a positive effect on auditor performance. So with a review of previous research, the hypotheses formulated are:

H$_3$: Auditor Independence Has a Significant Influence on Auditor Performance.

Research conducted by Ghifari (2014) shows the effect of auditors' professional skepticism on auditor performance in providing results that the increasing importance of audit information compared to auditors with low levels of skepticism causes auditors with high levels of professional skepticism to be able to detect fraud because of the information they have.

According to research conducted by Cahyani (2015) concluded that professional skepticism of auditors has a positive impact on auditor performance. This emphasizes the research conducted by Gustia (2014) that professional skepticism auditors are able to provide maximum and objective financial reporting. From the explanation above, the hypotheses that can be made are as follows:

H[4]: Auditor Professional Skepticism Significantly Affects Auditor Performance

Attitudes of professional skepticism of auditors on auditor performance, namely providing informative results that are more important than auditors with low levels of skepticism resulting in auditors with professional skepticism Higher levels are better able to detect fraud because they have information (Adyani Nyoman, 2014). In this case, the auditor should not be satisfied and not just believe in audit evidence. Professional skepticism is very important to obtain strong auditor information as the basis for relevant audit evidence that can support the provision of an opinion on the fairness of financial statements (Sugiarmini NLA, 2017).

Professional skepticism strengthens the significant influence of professional ethics on auditor performance (Douglas, 2014). Research conducted by WIjaya (2016) proves the same thing, namely professional ethics has a significant influence on auditor performance with auditor professional skepticism as a mediating variable. From the explanation above, the hypothesis that can be made is as follows:

H[5]: Professional Skepticism of Auditors Mediates Significance of Professional Ethics on Auditor Performance.

Auditors who already have a lot of experience can be interpreted as easier to detect errors or fraud in the financial statements and can also explain with accurate evidence when compared to those who have less experience.

Research conducted by Hajering (2018) states that auditor experience has a positive effect on auditor performance with professional skepticism as a mediation. From the explanation above, the hypothesis that can be made is as follows:

H[6]: Auditor Professional Skepticism Mediates Significant Auditor Experience on Auditor Performance.

The auditor must have an independent attitude during the audit process in order to be able to conduct a quality audit without the influence of other parties. Conduct quality audits by carrying out their duties independently which shows that the auditors are performing well. Independence means that the mentality is not affected, not controlled by others, not dependent on others, independence also means being an auditor honestly considering objective facts, summarizing and expressing his opinion fairly. The skepticism of audit professionals is able to mediate the independence of the auditor's performance (Rizky Darmawan Santoso, 2020). From the explanation above, the hypothesis that can be made is as follows:

H[7]: Auditor Professional Skepticism Mediates Significant Auditor Independence on Auditor Performance.

METHOD

The type of research used is quantitative causality research. The technique used to collect data is a questionnaire. This study has a total population of 8 Public Accounting Firms and as many as 50 samples for auditors, junior auditors, and auditor staff who work in Public Accounting Firms in Malang City. The sample used is purposive sampling. The variables used in this research are:

Table 1 Variable Operationalization

Variables	Indicator
Professional Ethics (X1)	1. Professional responsibilities 2. Integrity 3. Objectivity 4. Technical standards
Auditor Experience (X2)	1. Length of work 2. Number of tasks to examine
Performance Auditor (Y)	1. Knowledge 2. Skills 3. Ability 4. Motivation 5. Company goals achieved
Auditor Professional Skepticism (Z)	1. Carry out tasks with a diligent and careful attitude 2. It is not easy to believe the audit evidence that has been provided 3. Always question and critically evaluate audit evidence 4. Always collect evidence of the audit to be performed 5. Knowledge of applicable audit standards

The scale used to measure is the likert. Data processing in this research uses SPSS version 26 software. This data processing analyzed using several analyzes, namely: questionnaire instrument test (normality test and reliability test);

descriptive analysis; classical assumption test (normality test, multicollinearity test, and heteroscedasticity test(; model test (R^2 and F test); and hypothesis testing (t test and multiple regression test).

RESULTS AND DISCUSSION

This research is to test the questionnaire instrument using 2 ways, namely validity test and realibility test. The test result from the validity test, all question items on each variable inthis research are said to be valid, because Pearson Correlation > 0.2876 (from Pearson, df= (α, n-2). The for reliability testing, all question items on each variable in this reasearch it is said to be reliable, because the independent variable (X) and the mediating variable (Z) get a Cronbach Alpha> 0.8. while the dependent variable (Y) gets Cronbach Alpha > 0.6.

Descriptive statistic provide information about the charactertistic of the variables the research, ie minimum, maximum, mean, and standard deviation.

Table 2 Descriptive Analyze

Descriptive Statistics					
Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Professional Ethics (X1)	50	40	50	45.68	3.862
Auditor Experience (X2)	50	24	40	34.98	3.894
Auditor Independence (X3)	50	35	45	41.42	3.308
Auditor Performance (Y)	50	21	30	25.78	2.660
Auditor Professional Skepticism (Z)	50	31	45	39.24	3.873
Valid N (listwise)	50				

Sumber: Output SPSS

The classical assumption test is divide into normality test, multicollinearity test, and heteroscedasticity est. based on the normality test is known that data is normally distributed, because the P-Plot image depiscts the cut data or various points that provide a real picture of the datra leading to the diagonal line and in the One-Sample Kolmogorov-Smirnov Test shows that the asymptotic significant value is 0.70. the results of this test indicate that the data is normally distributed because the asymptotic significant value > 0.50.

Based on this multicollinearity test the result are free from multicollinearuty, because the tolerance of the X, Y, and Z variables inthis study > 0.10 and the VIF value if the X, Y, and Z variables in this research < 10.00. based on the heteroscedasticity test, it is known that there is no heteroscedasticity, because from the the results of the Glejser above, the significant value of the variables X, Y, and Z >0.05.

In the model test and hypothesis testing, there are 3 regression models due to the mediating variable in this research. Model 1 explains the relationship of professional ethics (X1), auditor experience (X2) and auditor independence (X3) to auditor performance (Y). Based on the results of the analysis of determination (R test) obtained the value of R square (R^2) of 0.790. The value of R square indicates that professional ethics (X1), auditor experience (X2) and auditor independence (X3) simultaneously affect the auditor's performance variable (Y) by 62.5%. While the remaining 37.5% (100% - 62.5%) is influenced by other factors that are not in this research variable. The value of R square (R^2) or the higher coefficient of determination indicates that the influence of the independent variable (X) on the dependent variable (Y) is getting stronger. Based on the results of the simultaneous test (F test) the calculated F value is 25,515 and df1 is 3 and df2 is 46 (50-k-1), so it can be seen from df1 and df2 the f table value obtained f table is 2.81. It can be concluded from the calculated f of 25,515 > f table (2.81) then, it can be stated that all X variables (X1, X2, X3) simultaneously affect the auditor's performance (Y). Based on the significance value of 0.000 < 0.05, it can also be concluded that all X variables (X1, X2, X3) simultaneously affect the auditor's performance (Y). The results of

the t test (partial) and multiple regression model 1 are as follows:

Table 3 t Test and Multiple Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.369	3.275		-0.113	0.911
	Total_X1	-0.063	0.088	-0.092	-0.718	0.476
	Total_X2	0.244	0.079	0.358	3.084	0.003
	Total_X3	0.495	0.094	0.615	5.252	0.000

a. Dependent Variable: Total_Y

Sumber: Output SPSS

From the table above, the t table is 2.01290 (Two Tailed, df = 46 = 0.05), t table is 1.67866 (One Tailed, df = 43 = 0.05) and the multiple linear regression equation formula istable is known as follows:

$$Y = -0.092X_1 + 0.358X_2 + 0.615X_3 + e_1$$

The regression coefficient for the X1 variable to Z is -0.092 which states that each addition of 1 point to the X1 variable will give an increase in score of -0.092. Based on the results of the regression analysis above, the t count of the professional ethics variable (X1) on the auditor's performance (Y) is -0.718 (the value becomes absolute because the calculation uses t one tailed) < t table is 2.01290 (two tailed) and the significance value is 0.911 > 0.05. So it can be concluded that Ha1 **rejected** , namely professional ethics (X1) has no significant effect on auditor performance (Y).

The regression coefficient of the X2 variable to Z is 0.358, which means that each additional 1 point in the X2 variable will give an increase in the score of 0.358. Based on the results of the regression analysis above, the auditor's experience variable (X2) on auditor performance (Y) is 3.084 > t table is 2.01290 (two tailed) and the significance value is 0.003 <0.05. So it can be concluded that Ha2 **accepted** , namely the experience of the auditor (X2) has no significant effect on the performance of the auditor (Y).

The regression coefficient of the X3 variable to Z is 0.615, which means that every additional 1 point in the X3 variable will give a decrease in the score of 0.615. Based on the results of the regression analysis above, the t count of auditor independence variable (X3) on auditor performance (Y) is 5.252 > t table is 1.67866 (one tailed) and the significance value is 0.000 < 0.05. So it can be concluded that Ha3 **accepted** , namely auditor independence (X3) has a negative and significant effect on auditor performance (Y).

From the table above, the error term value of model 1 is 0.632. This value is used as the value of the confounding variable or residual.

Model 2 describes the model test and hypothesis testing of professional ethics (X1), auditor experience (X2), and auditor independence (X3) to the auditor's professional skepticism (Z). Based on the determination test (R test) the value of R square (R^2) is 0.834. The value of R square shows that professional ethics (X1), auditor experience (X2) and auditor independence (X3) simultaneously affect the auditor's professional skepticism variable (Z) by 69.6%. while the remaining 30.4% (100% - 69.6%) is influenced by other factors that are not in this research variable. The value of R square (R^2) or the higher coefficient of determination indicates that the influence of the independent variable (X) on the mediating variable (Z) is getting stronger. The results of the simultaneous test (F test) obtained that the calculated F value was 35,074 and df1 was 3 and df2 was 46 (50-k-1), so it can be seen from df1 and df2 the f table value obtained f table is 2.81. It can be concluded from the calculated f of 35,074 > f table (2.81) then, it can be stated that all X variables (X1, X2, X3) simultaneously affect the auditor's professional skepticism (Z). Based on the significance value of 0.000 < 0.05, it can also be concluded that all X variables (X1, X2, X3) simultaneously affect the auditor's professional skepticism (Z). Based on the t-test (partial) and multiple regression are as follows:

Table 4. T-test (Partial) and Multiple Regression Model 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.027	0.004		6.191	0.000
	TX1	-5.124E-07	0.000	-0.069	-0.568	0.573
	TX2	0.272	0.125	0.319	2.175	0.035
	TX3	-5.109E-06	0.000	-0.525	-2.863	0.006

a. Dependent Variable: TZ

Sumber: Output SPSS

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		B	Std. Error	Beta		
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	TX3	-5.109E-06	0.000	-0.525	-2.863	0.006

a. Dependent Variable: TZ

Sumber: Output SPSS

From the table above, the t table is 2.01290 (Two Tailed, df = 46 = 0.05), t table is 1.67866 (One Tailed, df = 43 = 0.05) and the multiple linear regression equation formula istable is known as follows:

$$Y = -0.069X_1 + 0.319X_2 - 0.525X_3 + e_2$$

The regression coefficient for the X1 variable to Z is -0.069 which states that each addition of 1 point to the X1 variable will give an increase in score of -0.069. Based on the results of the regression analysis above, the t-count of the professional ethics variable (X1) on the auditor's professional skepticism (Z) is -0.568 < t table of 2.01290 (two tailed) and a significance value of 0.573 > 0.05. So it can be concluded that Ha5 **rejected** , namely professional ethics (X1) has no significant effect on auditors' professional skepticism (Z).

The regression coefficient for the X2 variable to Z is 0.319, which means that each additional 1 point in the X2 variable will give an increase in the score of 0.319. Based on the results of the regression analysis above, t count variable auditor experience (X2) on auditor professional skepticism (Z) is 2.175 > t table is 2.01290 (two tailed) and a significance value is 0.035 < 0.05. So it can be concluded that Ha6 **accepted** , namely the experience of the auditor (X2) has no significant effect on the professional skepticism of the auditor (Z).

The regression coefficient for the X3 variable to Z is -0.525 which means that every additional 1 point in the X3 variable will give a decrease in score of 0.525 (because it is negative). Based on the results of the regression analysis above, the t count of auditor independence variable (X3) on auditor professional skepticism (Z) is 2.863 (the value becomes absolute because the calculation uses t one tailed) > t table is 1.67866 (one tailed) and the significance value is 0.006 < 0.05. So it can be concluded that Ha7 **accepted** , namely auditor independence (X3) has a negative and significant effect on auditor professional skepticism (Z).

From the table above, the error term value of model 1 is 0.552. This value is used as the value of the confounding variable or residual. Model 3 explains the model test and hypothesis testing of professional ethics (X1), auditor experience (X2), auditor independence (X3), professional skepticism of auditors (Z) on auditor performance (Y). Based on the analysis of determination (R test) obtained the value of R square (R^2) of 0.790. The value of R square indicates that professional ethics (X1), auditor experience (X2) and auditor independence (X3) simultaneously affect the auditor's performance variable (Y) by 62.5%. while the remaining 37.5% (100% - 62.5%) is influenced by other factors that are not in the variables of this study. The value of R square (R^2) or the higher coefficient of determination indicates that the influence of the independent variable (X) on the dependent variable (Y) is getting stronger. Based on the simultaneous test (F test) the calculated F value is 25,515 and df1 is 3 and df2 is 46 (50-k-1), so it can be seen from df1 and df2 the f table value obtained f table is 2.81. It can be concluded from the calculated f of 25,515 > f table (2.81) then, it can be stated that all X variables (X1, X2, X3) simultaneously affect the auditor's performance (Y). Based on the significance

value of 0.000 < 0.05, it can also be concluded that all X variables (X1, X2, X3) simultaneously affect the auditor's performance (Y). The results of the t-test (partial) and multiple regression model 3 are as follows:

Table 5. T-test (Partial) and Multiple Regression Model 3

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.008	0.004		2.176	0.035
	TX1	-2.0094	0.000	-0.041	-0.354	0.725
	TX2	0.139	0.082	0.245	1.688	0.098
	TX3	-1.3468	0.000	-0.209	-1.111	0.273
	TZ	0.298	0.092	0.450	3.232	0.002

a. Dependent Variable: TY
Sumber: Output SPSS

From the table above, the t table is 2.01410 (Two Tailed, df = 45 = 0.05), t table is 1.67943 (One Tailed, df = 42 = 0.05) and the multiple linear regression equation formula is the table is known as follows:
$Y = -0.041X_1 + 0.245X_2 - 0.209X_3 + 0.450Z + e_3$

The regression coefficient of the X1 variable to Y directly is -0.041 which states that each addition of 1 point to the X1 variable will give a decrease in score of 0.41 . Based on the results of the regression analysis above, the t count of the professional ethics variable (X1) on the auditor's performance (Y) is -0.354 < t table of 2.01410 (two tailed) and a significance value of 0.725 > 0.05. So it can be concluded that Ha1 **rejected** , namely professional ethics (X1) has no significant effect on auditor performance (Y).

The direct regression coefficient of the X2 variable to Y is 0.245, which means that each addition of 1 point to the X2 variable will give an increase in the score of 0.245. Based on the results of the regression analysis above, the t-count of the auditor's experience variable (X2) on the auditor's performance (Y) is 1.688 < t table of 2.01410 (two tailed) and a significance value of 0.098> 0.05. So it can be concluded that Ha2 **rejected** , namely the experience of the auditor (X2) has a

significant effect on the performance of the auditor (Y).

The regression coefficient of the X3 variable directly on Y is -0.209, which means that each addition of 1 point to the X3 variable will give a decrease in the score of 0.209. Based on the results of the regression analysis above, the t count of auditor independence variable (X3) on auditor professional skepticism (Z) is -1.111 < t table of 2.01808 (two tailed) and a significance value of 0.273 > 0.05. So it can be concluded that Ha3 **rejected** , namely auditor independence (X3) has no significant effect on auditor performance (Y).

The regression coefficient for the Z variable (Mediation) to Y is 0.450 which means that each addition of 1 point to the Z variable will give an increase in the score of 0.450. Based on the results of the regression analysis above, the t count variable for auditor professional skepticism (Z) on auditor performance (Y) is 3.232 > t table is 2.01808 (two tailed) and the significance value is 0.002 > 0.05. So it can be concluded that Ha4 **accepted** , namely the auditor's professional skepticism (Z) has no significant effect on the auditor's performance (Y).

From the table above, the error term value of model 2 is 0.515. This value is used as the value of the confounding variable or residual.

From the 3 Hypothesis Testing above, the results of the path analysis and the total influence of each variable are as follows :

Table 6. Path Analysis and Total Effect to Each Variable

| Effect	Indirect	Indirect	Total effect of
X$_1$ on Z	0	-0.069	-0.069
X$_2$ on Z	0	0.319	0.319
X$_3$ on Z	0	-0.525	-0.525
X$_1$ on Y	-0.031	-0.041	-0.071
X$_2$ to Y	0.143	0.245	0.388
X$_3$ to Y	-0.236	-0.209	-0.445
Z to Y	0	0.450	0.450

The indirect effect of professional ethics (X1) on auditor performance (Y) through auditor professional skepticism (Z) is -0.031 . It can be concluded that the influence of professional ethics (X1) is indirectly greater than the direct influence that is not through the mediating variable. The total influence of professional ethics (X1) on auditor performance (Y) is -0.071. From this figure, the influence of professional ethics (X1) on the performance of the auditor (Y) directly or indirectly does not significantly affect the performance of the auditor (Y). This makes this mediating variable a partially consistent variable in the correlation between professional ethics (X1) and auditor performance (Y).

The indirect effect of the auditor's experience (X2) on the auditor's performance (Y) through the auditor's professional skepticism (Z) is 0.143. It can be concluded that the direct effect of the auditor's experience (X2) is greater than the indirect effect through the mediating variable. The total effect of auditor experience (X2) on auditor performance (Y) is 0.388. From this figure, the effect of the auditor's experience (X2) on the auditor's performance (Y) directly has a significant effect on the auditor's performance (Y) and indirectly does not significantly affect the auditor's performance (Y). This makes this mediating variable the perfect mediating variable in the correlation of the auditor's experience variable (X2) to the auditor's performance (Y).

The indirect effect of auditor independence (X3) on auditor performance (Y) through auditor professional skepticism (Z) is -0.236. It can be concluded that the direct effect of the auditor's independece (X3) is greater than the indirect effect through the mediating variable. The total effect of auditor indepedence (X3) on auditor performance (Y) is 0.445. From this figure, the effect of the auditor's indepedece (X3) on the auditor's performance (Y) directly or indirectly does not significantly affect the auditor's performance (Y). This makes this mediating variable a partial mediation variable and has a negative effect on the correlation of the auditor's independence variable (X3) on auditor performance (Y). From the table above, it can be concluded that the path analysis diagram and the total effect of each variable are as follows:

Chart 1. Path Analysis Diagram and the Total Effect of Each Variable
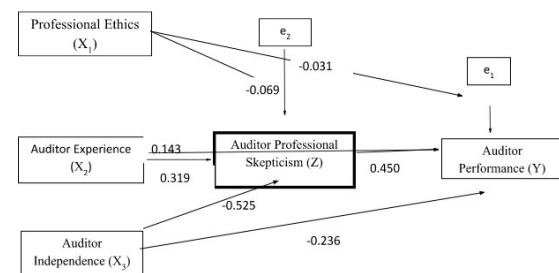
H1: Professional Ethics on Auditor Performance

According to Badera (2017) explained that ethics is interrelated with ideal human nature and carrying out self-discipline beyond the requirements of the law. Professional ethics in its application are very helpful in completing every job and have an impact on the performance of the auditor.

According to the test results above, the t-test (partial test) shows that t count < t table and significance value (sig.) > α. It can be concluded that Ha1 is rejected, which means that professional ethics (X1) has no significant effect on the performance of the auditor (Y) directly. This hypothesis is not in line with the research of experts because there are other variables that are more influential.

H2: Auditor Experience on Auditor Performance

Experience is someone who has the skills and knowledge gained after doing something repeatedly so that he is able to hone the abilities and expertise of an auditor when conducting an examination (David, 2015). According to Christiawan in

(Sunyoto DH, 2018) explaining that the experience of public accountants will increase by the way that more audit work is carried out and the complexity of the audited company's financial transactions will increase and expand knowledge in the field of accounting and auditing.

According to the test results above, the t-test (partial test) shows that t count < t table and significance value (sig.) >α . So it can be concluded that Ha2 is rejected, which means that the experience of the auditor (X2) has no significant effect on the performance of the auditor (Y) directly. This hypothesis is not in line with the research of experts because there are other variables that are more influential.

H3: Auditor Independence on Auditor Performance

Independence is a behavior that reflects an impartial attitude and is not determined by anyone. In conducting the audit, the auditor must maintain his independence. Independence protects auditors from conflicts of interest (State Financial Audit Standards, 2017).

According to the test results above, the t-test (partial test) shows that t count < t table and significance value (sig.) >α . It can be concluded that Ha3 is rejected, which means that the independence of the auditor (X3) has no significant effect on the performance of the auditor (Y) directly. This hypothesis is not in line with the research of experts because there are other variables that are more influential.

H4: Auditor Professional Skepticism on Auditor Performance

Professional skepticism is a standard form that must be owned by auditors and is an attitude that includes thinking to always question and critically evaluate audit evidence ((IAPI), 2011). Research conducted by Ghifari (2014) shows the effect of auditors' professional skepticism on auditor performance in providing results that the increasing importance of audit information compared to auditors with low levels of skepticism

causes auditors with high levels of professional skepticism to be able to detect fraud because of the information they have.

According to the test results above, the t-test (partial test) shows that t count > t table and the significance value (sig.) < α. It can be concluded that Ha4 is accepted, which means that the auditor's professional skepticism (Z) has a significant and positive effect on the auditor's performance (Y) directly. This hypothesis is in accordance with the research of experts conducted by Candra Dwi Cahyani.

H5: Auditor Professional Skepticism Mediates Professional Ethics on Auditor Performance

Attitudes of professional skepticism of auditors on auditor performance, namely providing informative results that are more important than auditors with low levels of skepticism which results in auditors with high professional skepticism being better able to detect fraud because they have information (Adyani Nyoman, 2014).

According to the test results above, the t-test (partial test) shows that t count < t table and significance value (sig.) > . It can be concluded that Ha5 is rejected, which means that professional ethics (X1) has no significant effect on auditors' professional skepticism (Z) which makes professional ethics (X1) not significantly affect the performance of auditors (Y) indirectly. This hypothesis is not in line with the research of experts because there are other variables that are more influential.

H6: Auditor Professional Skepticism Mediates Auditor Experience on Auditor Performance

The experience possessed by the auditor is seen from the flying hours or how long he has been an auditor. Auditors who already have a lot of experience can be interpreted as easier to detect errors or fraud in the financial statements and can also explain with accurate evidence when compared to those who have less experience. Research conducted by Hajering (2018) states that auditor

experience has a positive effect on auditor performance with professional skepticism as a mediation.

According to the test results above, the t-test (partial test) shows that t count > t table and the significance value (sig.) <α . So it can be concluded that Ha6 is accepted, which means that the auditor's experience (X2) has a significant and positive effect on the auditor's professional skepticism (Z) which makes the auditor's experience (X2) a significant and positive effect on the auditor's performance (Y) indirectly.

H7: Auditor Professional Skepticism Mediates Auditor Independence on Auditor Performance

Independence is a person's attitude towards honesty, fairness and disclosure of factual reports. The auditor must have an independent attitude during the audit process in order to be able to conduct a quality audit without the influence of other parties. The skepticism of audit professionals is able to mediate independence on auditor performance (Santoso, 2020).

According to the test results above, the t-test (partial test) shows that t count > t table and the significance value (sig.) <α . It can be concluded that Ha7 is accepted, which means that auditor independence (X3) has a significant and positive effect on auditor professional skepticism (Z) which makes auditor independence (X3) a significant and positive effect on auditor performance (Y).

CONCLUSION

1. Work ethic has no significant effect on auditor performance either directly or indirectly. This means that work ethic affects the performance of the auditor but does not make a major contribution. In addition to work ethics, there are other factors that are more dominant and contribute more in supporting auditor performance.
2. Auditor experience has a significant effect on auditor performance indirectly mediated by professional skepticism of auditors. This means that the experience of the auditor indirectly contributes greatly and greatly affects the performance of the auditor.
3. Auditor independence has a significant effect on auditor performance indirectly mediated by professional skepticism of auditors. This means that the independence of the auditor indirectly contributes greatly and greatly affects the performance of the auditor.
4. Auditor professional skepticism has a significant effect on auditor performance directly. This means that the auditor's professional skepticism contributes and has a direct impact on the auditor's performance.

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