

ENHANCING AUDITOR PROFESSIONAL SKEPTICISM: THE ROLE OF INDEPENDENCE, EXPERIENCE, LEADERSHIP STYLE, AND COMPETENCE

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Abstrak

Background: Professional skepticism is essential for auditors in completing their tasks.

Objective: This study examines the effect of independence, experience, leadership style, and competence on auditor professional skepticism.

Research Methods: This research was conducted at a Public Accounting Firm in South Jakarta, Indonesia. The number of samples was determined by random sampling method, with the total number of samples are 100 respondents. The data analysis technique used is Multiple Linear Regression using SEM-PLS.

Research Results: The results of this study indicate that auditor independence and leadership style do not affect auditor professional skepticism. However, auditors' experience and competence affect auditors' professional skepticism. This suggests the need to emphasise developing work experience, increasing competence, and fostering leadership styles that strengthen auditor skepticism. In practice, it can be improved by conducting training, career coaching, and leadership support for auditors to ensure that they have sufficient competence and experience and solid skepticism in evaluating information.

Originality/Novelty of Research: This study integrates four factors, namely independence, experience, leadership style, and competence, in explaining professional skepticism among auditors. This study explicitly examines "leadership style" in this context.

Keywords: Independence, Experience, Leadership Style, Competence, Professional Skepticism

Introduction

Auditors must possess professional skepticism during their assignments to prevent potential audit failures (Ahadiansyah, Dewi, & Fuadah, 2019; Chen, Wang, & Liu, 2023; Said & Munandar, 2018). Professional skepticism refers to a hesitant attitude towards statements that have not been sufficiently substantiated or do not simply believe without critical proof (Lismawati, Rohman, & Chariri, 2017). Auditing Standard (SA) also defines professional skepticism as a mindset that encourages auditors to question when taking in information and making inferences. Nonetheless, the lack of professional skepticism reduces the auditor's sensitivity to actual or potential fraud, or red flags, warning signs that

indicate accounting errors and fraud (Tuanakotta, 2011). This is because professional skepticism is a way of thinking that motivates auditors to approach information and conclusions with a questioning attitude. Therefore, skepticism in auditing financial statements is needed to determine the degree of accuracy and truthfulness of the evidence and information from the client are accurate so that decisions made by users of financial statements are correct.

Professional skepticism is essential for auditors to complete their tasks (Chiang, 2016; Knechel, Krishnan, Pevzner, Bhaskar, & Velury, 2013) and several factors influence skepticism, including independence. According to Attamimi & Riduwan (2015) and Hadisantoso, Nurdin, & Akib (2022), an auditor with a good attitude of independence can improve the auditors' professional skepticism. Oktaviani & Latrini (2018) states that the greater the auditor's independence, the greater the auditor's level of professional skepticism. Having an independent attitude will enable it to maintain its sceptical actions. On the other hand, according to Cahyadi & Rikawati (2019) and Sumanto & Rosdiana (2020), independence does not affect auditors' professional skepticism because aligned with the conditions, the audited financial statements result from negotiations between the auditor and the client. In addition, in this study, most data were obtained from junior auditors who had yet to implement independence.

Auditor experience is one of the factors that drive auditors towards skepticism. In a study conducted by Oktaviani & Latrini (2018), Cahyadi & Rikawati (2019), Ta, Doan, Pham, & Tran (2022) and Yuliana & Puspita (2025), the higher the experience of auditors carrying out their audit duties, the higher the professional skepticism of auditors. The longer he works as an auditor and the more inspection tasks he performs, the more his auditor's professional skepticism will increase (Oktaviani & Latrini, 2018). Experienced auditors will also make relatively better judgments in their duties. Meanwhile, in research by Johari, Hati, & Sayed Hussin (2022) and Wowor, Nangoi, & Kalangi (2021), it was found that experience does not affect auditor professional skepticism because it can be seen that auditors with higher experience and auditors with lower experience have the same auditor professional skepticism.

The other factor that can influence auditors' skepticism is leadership style. Leadership style is defined as something the leader does to influence his subordinates so that the person given this influence wants to follow the leader's orders to achieve organizational goals (Pratami & Budiarta, 2019). Based on Basuki, Sunaryo, & Kusumawardhani (2020), leadership style affects auditors' professional skepticism. The better the leadership of the Public Accounting Firm leads; the more professional skepticism of subordinates will also increase. Indeed, little research has stated that leadership style does not affect auditors' professional

skepticism because few still need to examine the relationship between leadership style and professional skepticism of auditors.

Auditor competence is also a factor that can affect professional skepticism. Research by Aulia & Suryono (2016) and Hadisantoso et al. (2022) found that the more competent a person is in auditing, the higher their professional skepticism as an auditor. In all existing studies, competence is consistently identified as influencing the professional skepticism of auditors. Meanwhile, the studies by Cahyadi & Rikawati (2019) and Johari et al. (2022) show there is no effect of competence on the auditor's professional skepticism. The existence of dissonance (discrepancy) will create psychological pressure, which will encourage one to work towards consonance and reduce dissonance. Dissonance means the existence of an inconsistency. Any information, viewpoint, or belief people have about their surroundings, themselves, or their actions is considered a cognitive element. According to Festinger, dissonance arises when there is a contradiction between two or more cognitive elements in an individual as a result of one or more of the elements being denied.

Previous studies have examined variables such as independence, competence, leadership style, and experience, but no study has examined all of them as a whole. Therefore, this study was conducted to investigate the influence of independence, experience, leadership style, and competence on the professional skepticism of auditors in public accounting firms in South Jakarta, Indonesia. This study specifically examines the influence of leadership style on professional skepticism, a topic that has rarely been explored in other studies.

Literature Review

Auditor Professional Skepticism

The International Standards on Auditing (ISA) defines professional skepticism as an attitude that involves asking probing questions, being aware of situations and conditions that could point to the likelihood of substantial misstatement brought on by fraud or error, and critically evaluating audit evidence. Skepticism is not a cynical attitude but rather an attitude of questioning, doubting, or not quickly agreeing with statements, data, and information from management and clients. However, that does not mean that the auditor must instil the assumption that management is dishonest or that management's honesty is unquestionable (Institut Akuntan Publik Indonesia, 2021b).

A lack of professional skepticism can lead to inappropriate and unfair consequences for the results of the audit process and activities as a whole (Petrașcu & Cetină, 2025). If an auditor fails to exercise professional skepticism appropriate to each situation, the results may be distorted. Conversely, skeptical

auditors tend to make it easier to identify inconsistencies, unusual transactions, or illogical explanations that may indicate errors or intentional misrepresentation of financial information (Munidewi, Ludigdo, Djamhuri, & Andayani, 2025). Skepticism encourages auditors to be more thorough and honest in evaluating financial statements. Auditors investigate riskier areas more deeply, gather more substantial evidence, and ultimately provide a more reliable opinion on the fairness of financial statements.

Independence

Auditor independence is an attitude that is independent of others, unaffected by outside forces, and self-sufficient. The term "independence" also pertains to the veracity of the auditor's assessment of the facts and the presence of unbiased and objective factors in the auditor's formulation and expression of the opinion (Andreas, Zarefar, & Rasuli, 2016; Oktaviani & Latrini, 2018). Regarding the financial statement audit engagement (Institut Akuntan Publik Indonesia, 2021), auditors must abide by all applicable ethical standards, particularly those about independence. These moral standards are outlined in the Indonesian Institute of Certified Public Accountants' Code of Ethics for Public Accountants ("Code of Ethics"). Therefore, the proposed hypothesis:

H1: Independence affects the professional skepticism of auditors.

Experience

Kovinna and Betri (2014) state that in addition to formal and informal education, experience is a learning process that reinforces future behavioral development. This can also be understood as a procedure that guides individuals towards more advanced behavior patterns. In their research, Hanjani (2014) observes and responds to information obtained from audits and providing feedback, found that auditors will also vary depending on individual experience. The number of years an auditor has worked and the audit tasks they have completed are measures of their audit experience (Yuliana & Puspita, 2025).

According to Bedard and Chi (1993) in Andreas et al. (2016), professional experience is defined as a strength that can be gained through repeated practice from past experiences and direct feedback, as well as general knowledge that helps in completing tasks with high quality. In his research, Curtis (2014) states that experience leads to an increase in professional skepticism among auditors. Professional auditors believe that accounting scandals like the Enron, Worldcom, and Arthur Andersen cases are valuable for inclusion in the accounting curriculum and can serve as a medium for teaching students the importance of professional skepticism among auditors. Therefore, the proposed hypothesis:

H2: Experience affects the professional skepticism of auditors.

Leadership style

Using a persuasive leadership style, a leader can persuade someone they have influence over to follow their instructions in order to accomplish corporate objectives. One of the reasons why leaders influence their subordinates significantly affects the organization's performance is because improving performance requires guidance and direction from a leader. Therefore, leaders play an essential role in achieving organizational goals. In Indonesia, leadership style is an exciting issue that significantly impacts the lives of the nation and state. Good leadership that is accepted by all members can increase auditors' motivation to carry out their obligations properly and on time (Pratami & Budiarta, 2019). Leaders in the public accounting firm can also direct auditors to always adhere to professional skepticism in completing the audit tasks they receive, thereby minimizing errors and fraud. This previous study shows that leadership style affects the professional skepticism of subordinates. Therefore, the proposed hypothesis:

H3: Leadership style affects the professional skepticism of auditors.

Competence

Accounting competency encompasses a deep understanding of industry standards, internal controls, regulatory compliance, and the use of information technology. Competency is defined as an employee's personal qualities that enable them to perform at a higher level of performance. These individual characteristics include motivation, values, attitudes, knowledge, and abilities; performance results from behavior, and competency guides behavior. Suppose a competent auditor is assigned to audit someone's financial statements. In that case, they will produce a higher-quality audit report than an auditor who lacks specific expertise in auditing financial statements. In addition, competency enables auditors to make decisions professionally and judiciously, as well as to detect fraud more effectively, which requires an adequate level of knowledge and expertise (Khairunnisa, Zairin, Amirul, Prihatni, & Rachman, 2025). Audit quality is paramount in every audit.

According to Tarigan & Susanti (2013), expertise is required to spot problems, and the audit team's proficiency is demonstrated by their ability to accurately identify faults in the client's financial statements. Competence is the auditor's knowledge and experience needed by the auditor to conduct audits objectively and carefully; besides that, competence is the basis for conducting audits. However, the high competence or expertise of the auditors will only sometimes guarantee that they will always successfully carry out their credibility as auditors as they should. Therefore, the proposed hypothesis:

H4: Competence affects the professional skepticism of auditors.

Research Methods

The impact of the independent variable on the dependent variable is investigated in this study using the casual research approach. Meanwhile, this study uses independent variables of independence, experience, leadership style, and competence, with auditor professional skepticism as the dependent variable. Furthermore, the population in this study is the Public Accounting Firm in the South Jakarta area. The number of samples was determined by the random sampling method, with the total number of samples used being 100 respondents. Researchers use the Simple Random Sampling Method, which takes samples from members of the population randomly without seeing the position in that position. In this study, researchers used primary data, which is obtained by distributing structured questionnaires. This study use partial least squares (PLS), a structural equation model (SEM) analytical technique. The research instrument test is the data analysis method employed in this study (validity test and reliability test) and hypothesis testing, using SmartPLS Version 4.0 software.

Table 1. Operational Definition of Variables and Measurement Indicators

variable	Definition	Indicator	Statement	Coding	Scale	Reference
Independence	Independence means taking an unbiased perspective when conducting audit testing, evaluating test results, and issuing audit reports.	<ol style="list-style-type: none"> 1. Program independence 2. Work independence 3. Reporting independence 	<ol style="list-style-type: none"> 1. In conducting an audit, a public accountant is free from client pressure. 2. In every audit engagement, public accountants uphold the code of ethics of independence. 3. Independence is a measure of an auditor's professionalism. 4. Independence reflects a public accountant's adherence to professional standards. 5. AP follows IAI standards regarding professional auditor independence. 	IN1 IN2 IN3 IN4 IN5	Ordinal	Attamimi & Riduwan (2015)
Experience	Experience is a learning process that helps build more developed behavior in the future.	<ol style="list-style-type: none"> 1. Career Development 2. Length of Service 3. Work Ability 	<ol style="list-style-type: none"> 1. An auditor's experience influences the decisions they make. 2. Experience can help auditors identify errors within a company and find solutions. 3. Experience helps auditors predict and detect problems professionally. 4. Experience helps auditors predict and detect problems professionally. 5. Junior auditors can learn from their seniors' experience to gain competence. 	P1 P2 P3 P4 P5	Ordinal	Kovinna and Betri (2014) Rosdiana (2020)
Leadership style	Leadership style describes how a leader carries out their activities in an effort to guide, direct, and control the thoughts, feelings, or behavior of a person or group of people to achieve specific goals..	<ol style="list-style-type: none"> 1. Characteristics of Leaders 2. Work Environment 	<ol style="list-style-type: none"> 1. Leaders always provide valuable advice for my personal development. 2. Leaders encourage me to apply auditing principles consistently. 3. Leaders consistently inspire and guide in tackling difficult problems. 4. Leaders encourage employees to share their perspectives and ideas in overcoming problems during the auditing process. 	GP1 GP2 GP3 GP4	Ordinal	Effendi (1992)

Competence	Competence requires auditors to have formal education in auditing and accounting, sufficient practical experience for the work being performed, and to participate in continuing professional education.	<ol style="list-style-type: none"> 1. Personal Qualities 2. General Knowledge 3. Specialized Skills 	<ol style="list-style-type: none"> 1. I need the knowledge gained from formal education to perform a good audit. 2. In addition to formal education, I also need knowledge from courses and training, especially in auditing, to perform a high-quality audit. 3. My specific expertise supports the auditing process I conduct. 4. I have knowledge of the field I work in. 5. I have skills that match my expertise. 	<p>K1 K2 K3 K4 K5</p>	Ordinal	<p>Alvin A. Arens et al (2012)</p> <p>Attamimi & Riduwan (2015)</p>
Auditor Professional Scepticism	Professional skepticism is an attitude that involves constantly questioning and critically evaluating audit evidence.	<ol style="list-style-type: none"> 1. Level of auditor uncertainty 2. Use of professional judgment 3. Number of additional checks 	<ol style="list-style-type: none"> 1. Professional skepticism of auditors includes a mindset that constantly questions and critically evaluates audit evidence. 2. I always prioritize prudence in all the Client's economic activities. 3. I always apply professional skepticism to the fullest extent possible. 4. Auditors should neither assume that management is dishonest nor assume that Management is completely honest. 5. Auditors apply professional skepticism by not being easily satisfied with the available audit evidence. 	<p>SP1 SP2 SP3 SP4 SP5</p>	Ordinal	<p>Attamimi & Riduwan (2015)</p>

Results and Discussion

This section presents descriptive statistics, followed by an evaluation of the outer model quality, an assessment of the inner model strength, and concludes with hypothesis testing.

Descriptive Statistical Test Results

Table 2. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Standard Deviation
Independence (X1)	100	1.000	5.000	4.892	0.399
Experience (X2)	100	1.000	5.000	4.924	0.325
Leadership Style (X3)	100	1.000	5.000	4.878	0.325
Competence (X4)	100	1.000	5.000	4.902	0.293
Auditor Professional Skepticism (Y)	100	1.000	5.000	4.862	0.336

Source: Data processing results (Prepared by Author)

Table 1 shows the descriptive statistical test results of all variables. Variable Independence (X1) showed a standard deviation of 0.399 and a mean of 4.892. A standard deviation value that is smaller than the mean indicates homogeneity in this variable. Similarly, experience (X2) shows a standard deviation of 0.325 and a mean of 4.924, indicating homogeneity because the standard deviation is smaller than the mean. Leadership Style (X3) also shows homogeneity with a standard deviation of 0.325 and a mean of 4.874. Likewise with Competence (X4) which shows a standard deviation of 0.293 and a mean of 4.902, which implies homogeneity because the standard deviation is smaller than the mean. Furthermore, Auditor Professional Skepticism (Y) displays a standard deviation of 0.336 and a mean of 4.862, indicating homogeneity because the standard deviation is smaller than the mean.

Convergent Validity (Validity Test Using Outer Loading)

The diagram path is shown in Figure 1. The indicator construct displays the correlation between the variables, indicating convergent validity. Indicator correlation values above 0.70 are considered valid, while indicators with values below 0.7, namely IN5, P2, K1, and K4, were modified by removing them from the research model. However, loading values between 0.5 and 0.6 are sufficient for a preliminary study of creating a measurement scale. As shown in the table and figure above, the data test yields an output value greater than 0.50, indicating that the data is legitimate.

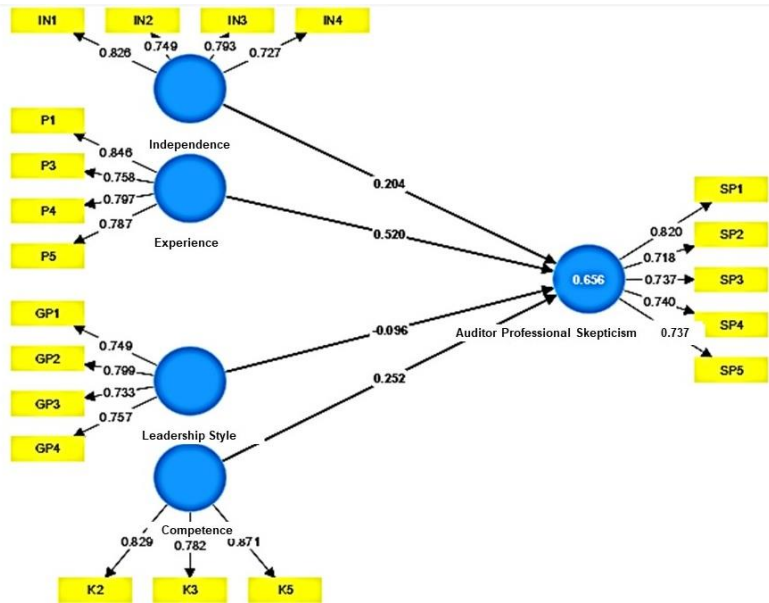


Figure 1. The Path Diagram

Discriminant Validity (Validity Test Using AVE)

Table 3. The Validity Test using AVE

Variable	AVE	Criteria	Test Results
Independence (X1)	0.600	0.50	Valid
Experience (X2)	0.636	0.50	Valid
Leadership Style (X3)	0.578	0.50	Valid
Competence (X4)	0.686	0.50	Valid
Auditor Professional Skepticism (Y)	0.565	0.50	Valid

Source: Data processing results (Prepared by Author)

The result of validity test using AVE is shown in Table 2. If a reflexive measure correlates with the construct to be measured by more than 0.70, it is deemed high (Hasanati, Akram, & Irwan, 2017). The evaluation of discriminate validity involves comparing the relationship between the construct and other constructs in the model with the square root value of the average variance extrated (AVE) for each construct. The AVE value is recommended >0.5 (Hasanati et al., 2017). Based on the Outer Loading picture, each indicator component of each variable has met the requirements or can be said to be valid because it has passed the minimum limit > 0.5. The Independence variable has an AVE value of 0.600, Experience has

a value of 0.636, Leadership Style has a value of 0.578, Competence has a value of 0.686, and the Auditor Professional Skepticism variable has a value of 0.565.

Inner Model Test (R Square)

In order to find out the inner model test in the smartpls tool, it can be seen through R Square for each independent variable, namely independence, experience, leadership style, and competence on auditor professional skepticism. The following table shows the results of data processing output.

Table 4. R-Square & R-Square Adjusted

	R- Square	R-Square Adjusted
Auditor Professional Skepticism	0.656	0.641

Source: Data processing results (Prepared by Author)

Table 3 indicates that the R-square for the variable representing auditor professional skepticism is 0.656. The findings indicate that 65.6% of the Auditor Professional Skepticism variable can be predicted by the Independence, Experience, Leadership Style, and Competence factors. Comparatively, additional factors not included in this analysis account for 34.4% of the explanation.

Hypothesis Test

In this study, hypothesis testing can be done with two events; the first can be seen with the results of the inner model test using R Square and the second using bootstrapping; bootstrapping is to resample the data to have consistent results. The following are the results of the Bootstrapping test.

Table 6. The result Hypothesis Test

	Original Sample	Sample Mean	Standard Deviation	T Statistics (O/STDEV)	P Values
X1 → Y	0.204	0.196	0.154	1325	0.185
X2 → Y	0.520	0.518	0.152	3428	0.001
X3 → Y	-0.096	-0.076	0.105	0.915	0.360
X4 → Y	0.252	0.097	0.097	2591	0.010

Source: Data processing results (Prepared by Author)

After Bootstrapping, the results obtained are listed in Table 4, where the analysis used in the four hypotheses is formulated; the first hypothesis states that Independence affects Auditor Professional Skepticism; the parameter coefficient value for variable X1 on Y is 0.204, this indicate that there is a positive influence of variable X1 on Y. From the calculations carried out using Bootstrapping, the results of the X1 estimation coefficient test on Y are 0.196 with a t-count of 1.325 and a standard deviation of 0.154. Then, the resulting P value is $0.185 > 0.05$, so the first hypothesis cannot be accepted, and Independence does not affect auditor professional skepticism.

The second hypothesis states that Experience affects Auditor Professional Skepticism; the parameter coefficient value for the X2 variable on Y is 0.520, this indicate that there is a positive effect of the X2 variable on Y. From the calculations carried out using Bootstrapping, the test results for the X2 coefficient estimate on Y are 0.518 with a t-count of 3.428 and a standard deviation of 0.152. Then the resulting P value is $0.001 < 0.05$, so the second hypothesis can be accepted, or Experience affects Auditor Professional Skepticism.

The third hypothesis states that Leadership Style affects Auditor Professional Skepticism; the parameter coefficient value for variable X3 on Y is -0.096, which means that there is a negative effect of variable X3 on Y. From calculations carried out using Bootstrapping, the test results of the X3 estimation coefficient on Y are -0.076 with a t-count of 0.915 and a standard deviation of 0.105. Then the resulting P value is $0.360 > 0.05$, so the third hypothesis can be rejected, or Leadership Style has no effect on Auditor Professional Skepticism.

The fourth hypothesis states that Competence affects Auditor Professional Skepticism; the parameter coefficient value for variable X4 on Y is 0.252, this indicate that there is a positive effect of variable X4 on Y. From the calculations carried out using Bootstrapping, the test results for the estimated coefficient of X4 on Y are 0.271 with a t-count of 2.591 and a standard deviation of 0.097. Then the resulting P value is $0.010 < 0.05$ so that the second hypothesis can be accepted or Competence affects Auditor Professional Skepticism.

Discussion

Independence affects auditors' professional skepticism.

The findings of this study indicate that the Independence variable does not influence Auditors' Professional Skepticism, consistent with the research by Sumanto & Rosdiana (2020), but contradict the research by Wowor et al. (2021) and Basuki et al. (2020). Dissonance theory explains that auditors will change their natural attitudes in the workplace to avoid becoming too familiar with clients and thus avoid

dissonance. However, this does not encourage auditors to become more skeptical. Even independent auditors do not always have a suspicious attitude toward information provided by management. In this study, the attitude of independence did not reflect the auditors' adherence to professional standards. This finding was because the respondents in this study were mostly junior auditors (95%) who had not yet applied independence in their work, but instead followed the directions and orders of their superiors and seniors. Furthermore, client pressure during negotiations delayed the financial statement audit.

Experience affects auditors' professional skepticism

The results from this study indicate that experience affects Auditor Professional Skepticism. This shows that professional skepticism among auditors is influenced by their career development, length of service, work ability, and the number of tasks they have handled. When an auditor has served for an extended period and has extensive experience in performing their duties, they are better able to analyze and identify potential defects. Auditors with extensive experience have also encountered various cases and conditions in the audits they handle. Auditors with high experience will have sufficient knowledge to sharpen their information analysis. Sufficient experience helps auditors identify errors within the company, predict and detect problems professionally. Besides, the junior auditors can learn from their seniors' experience to gain competence.

Dissonance theory (Festinger, 1957) explains that auditors with extensive experience represent a form of consonance (conformity) that results from changes in auditors' attitudes when they feel uncomfortable, thus encouraging them to seek and increase their experience. Auditors with high experience will have sufficient knowledge to sharpen their information analysis. With the knowledge gained from this experience, the auditors will be more careful and less likely to accept (be skeptical of) all information provided by management. With the knowledge gained from this experience, the auditors will be more careful and less likely to accept (be skeptical of) all information provided by management. Curtis (2014) states that experience increases auditors' professional skepticism. These study results align with research by Nurkholis (2020) and Christina (2018), which found that experience has a significant effect on auditor professional skepticism.

Leadership style affects auditors' professional skepticism.

The results in this study indicate that the Leadership Style variable does not affect Auditor Professional Skepticism. This shows that professional skepticism among auditors is not influenced by the characteristics of the leaders and environment of the public accounting firm. These results indicate that

although leaders are considered to provide valuable advice for personal development, encourage consistent application of auditing principles, inspire and guide when facing difficult problems, and encourage auditors to share perspectives and ideas in resolving audit issues, these indicators are not proven to increase the level of professional skepticism among auditors in this research sample. The way a supervisor in an audit team leads his or her subordinates affects how well audit procedures are implemented in the audit team's audit process. Leaders will direct their subordinates to follow the plans and procedures that auditors must follow when examining financial statements. However, leaders cannot shape the attitudes of their subordinates based on their abilities, so leadership styles maintain the skepticism of auditors throughout the audit process. The results of this study are inconsistent with previous research, which found that Leadership style positively affects auditors' professional skepticism (Pratami & Budiarta, 2019; Basuki et al., 2020).

Competence affects auditors' professional skepticism.

This study's finding aligns with the research by Aulia & Suryono (2016) and Basuki et al. (2020), which state that Competence affects Auditor Professional Skepticism. Still, this result contradicts the findings of Cahyadi & Rikawati (2019) and Johari et al. (2022). This result occurs because an auditor has good competence and knowledge in their duties. Auditors' competence is the basis for their observation and analysis of information. An auditor will feel uncomfortable if they feel incompetent at work, so they will participate in activities and certifications to gain competence. Therefore, auditors must use their competence in every audit procedure to avoid readily accepting information; instead, they should observe and analyse it.

Conclusion

This study found that independence and leadership style did not have a significant effect on auditors' professional skepticism. Independence does not necessarily lead auditors to adopt a higher level of professional skepticism. Even when auditors are independent, they may not consistently question or doubt the information presented by management. Leadership style also is not associated with auditors' professional skepticism, indicating that neither leadership attributes nor the public accounting firm setting meaningfully shapes it. Meanwhile, experience and competence have a significant effect on auditors' professional skepticism. Experience, which includes auditors' career development, length of service, work abilities, and the number of tasks they have handled, affects their professional skepticism. Then, competencies such as personal qualities, general knowledge, and specialized skills possessed by auditors influence their professional skepticism. Therefore, the more experienced and competent an auditor is, the

higher their professional skepticism will be. In addition, auditors with extensive experience are better at analyzing information and detecting potential issues because they have been exposed to a wide range of audit cases and conditions, which strengthens their knowledge and judgment. The significance of this finding is that professional skepticism is more influenced by the human capital of auditors, particularly their experience and competence, than by structural factors such as perceived independence or leadership style. This study recommends that future research consider adding independent variables and leadership styles using different methods and collecting more extensive and representative data. It also suggests that public accounting firms in the South Jakarta area improve the quality of their auditors' competence and work experience to strengthen their professional skepticism.

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