

**RESEARCH THESIS**  
**THE EFFECT OF AUDITOR QUALITY AND ETHICAL CODE ON**  
**AUDIT QUALITY WITH PROFESSIONAL SKEPTICISM AS A**  
**MEDIATION VARIABLE (Empirical Study In Mataram City , West Nusa**  
**Tenggara)**



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**RESEARCH THESIS**

**UNDERGRADUATE THESIS**

**“THE EFFECT OF AUDITOR QUALITY AND ETHICAL CODE ON AUDIT QUALITY  
WITH PROFESSIONAL SKEPTICISM AS A MEDIATION VARIABLE (Empirical Study  
In Mataram City, West Nusa Tenggara)”**



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## DECLARATION PAGE

Written by,

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I hereby declare that this undergraduate thesis entitled “**THE EFFECT OF AUDITOR QUALITY AND ETHICAL CODE ON AUDIT QUALITY WITH PROFESSIONAL SKEPTICISM AS A MEDIATION VARIABLE (Empirical Study In Mataram City , West Nusa Tenggara)**”

” is my own research to fulfill the requirement for bachelor degree in faculty of economics and business, Universitas Muhammadiyah Yogyakarta and I did not plagiarize or do any quotation in ways that are inconsistent with the prevailing ethic in the scientific community. Therefore, if any violation of intellectual right found in this study, I agree to accept any relevant academic consequences.

Yogyakarta July 2021



Muhammad ikhsanul Amri Daeng Sutte

## **MOTTO**

**“ Lebih Baik Menyalakan Lilin Daripada Mengutuk Gelap”**

**“A Man Without Vision For his Future, Always Returns to His Past “**

**“ Cukuplah Allah Menjadi Penolong kami Dan Allah Sebaik – baik  
Pelindung”**

## DEDICATION PAGE

1. To my dear parents ( Mr. Khairunnas and Mrs. Nur Asiah) and my one and only brother and my best friend (Muhammad Ikhsanul Akbar ) thank you for always being there and supporting me at any time even at My worst and always understanding me
2. Dr. Dyah Ekaari Sekar Jatiningsih as a supervisor of this thesis who has guided me and gave advice and supported me to finish this thesis
3. Mr Wendy Rahmad Biyandi as my English Consuktancy Lecture. Thank you for your guidance and Kindness.
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5. Everybody who have helped to complete and supported me to complete this thesis

## PREFACE

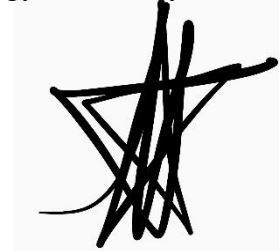
Praise be to Allah the almighty (Subahanahu Wa Taala) who always guides us and strengthens us and gives us the grace to complete this research and all other tests in life. Shalawat and greetings do not forget to say to the last prophet Muhammad SAW. With this, the author can complete his undergraduate thesis entitled “The Effect Of Auditor Quality And Ethical Code On Audit Quality With Professional Skepticism As A Mediation Variable (Empirical Study In Mataram City, West Nusa Tenggara)”. In completing the undergraduated thesis which involves the help and support of many parties, the authors would like to thank:

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7. All parties who have helped the writer to finish this thesis that cannot be mentioned one by one.

Hopefully all forms of assistance that have been given to the writer Allah SWT will gave rewards. The author realizes that this thesis is far from perfection. Therefore, the writer

Yogyakarta, July 10 2021

A handwritten signature in black ink, consisting of several overlapping, stylized strokes that form a complex, abstract shape.

Muhammad Ikhsanul Amri D.S

## Table of Contents

MOTTO .....	IV
DEDICATION PAGE.....	V
PREFACE .....	VI
List of Table .....	VIII
CHAPTER I .....	1
A. Background .....	1
B. Problem Formulation.....	12
C. Research Objectives .....	13
D. Benefits of Research.....	14
CHAPTER II.....	16
A. Theoretical Framework .....	16
B. Previous Research .....	20
C. Hypothesis Development.....	23
D. Research Model.....	29
CHAPTER III .....	30
A. Object of research.....	30
B. Types of Data .....	30
C. Sampling (quantitative) .....	30
D. Data Collection Techniques .....	31
E. Operational Definition of Research Variables.....	31
F. Data Analysis Tool .....	33
CHAPTER IV .....	39
A. Overview of Research Objects.....	39
B. Statistic Descriptive.....	42
C. Data Analysis .....	44
D. Hypothesis Testing.....	50
E. Interpretation.....	53



CHAPTER V.....	60
A. Conclusion.....	60
B. Research Limitations.....	60
C. Suggestions.....	61
D. Implication.....	61
REFERENCES.....	63
APPENDIX.....	72