

***THE INFLUENCE OF PROFESSIONALISM, INDEPENDENCE AND
COMPETENCE OF AUDITORS ON AUDIT QUALITY
AT THE PASURUAN DISTRICT INSPECTORATE***

Berlina Yudha Pratiwi SE., M.S.A.Ak

Churun Innisa Putri

*Study Program Public Sector Accounting
Majoring of Business*

ABSTRACT

The purpose of this study is to analyze and explain the Effect of Professionalism, Independence, and Auditor Competence on Audit Quality at the Pasuruan District Inspectorate. The method in this study uses Quantitative Research and data collection techniques using questionnaires using Likert scales. Data analysis and hypothesis tests used in this study are validity tests, reliability tests, classical assumption tests, multiple linear regression tests, hypothesis tests, and determination coefficient tests (R^2). The results of this study show that professionalism does not have a significant effect on audit quality, independence does not have a significant effect on audit quality, and auditor competence has a significant effect on audit quality.

Keywords: Professionalism, Independence, Auditor Competence, Audit Quality, Pasuruan District Inspectorate.