

Pengaruh Profesionalisme, Independensi dan Kompetensi terhadap Kinerja Auditor Pada Inspektorat Daerah Kabupaten Jember. (*The Influence of Professionalism, Independence and Competence on Auditor Performance at the at the Jember Regency Regional Inspectorate*)
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ABSTRAK

This study aims to analyze and explain the influence of Professionalism, Independence and Competence on Auditor Performance at the Jember Regency Regional Inspectorate. This research is a philosophical research of positivism with a quantitative approach. This research was conducted at the Regional Inspectorate Office of Jember Regency. The source of data in this study is primary data using a questionnaire with a Likert scale. The population in this study is the auditors of the Jember Regency Regional Inspectorate. The statistical tool used to test the hypothesis is to use regression with the help of the SPSS 25 application. The results of the analysis show that, professionalism has a significant effect on auditor performance, independence has a significant effect on auditor performance and competence significant effect on auditor performance.

Keywords: professionalism, independence, competence, auditor performance