

ABSTRACT

In carrying out their duties and functions, the auditors of the Central BPKP must have an independent and objective attitude as well as professional skepticism so that in carrying out supervision and examination the auditors can produce quality audit results. In addition, competence, work experience, and locus of control can support auditors in producing good audit quality.

The purpose of this study is to analyze how the influence of independence, competence, objectivity, work experience, professional skepticism, and locus of control on audit quality at the Central BPKP, either simultaneously or partially.

The population in this study were auditors who worked at the BPKP, which was measured by convenience sampling technique. The sample used in this study were 44 respondents. The data analysis method used is descriptive statistical analysis and multiple linear regression analysis using the statistical software package for social science (SPSS) ver. 25.

The results of the study simultaneously show that independence, competence, objectivity, work experience, professional skepticism, and locus of control affect audit quality. Partially, the variable has a significant positive effect on audit quality. Partially, the variables of independence, objectivity, work experience, professional skepticism, and locus of control have no effect on audit quality.

Based on the results, it is recommended for further researchers to retest independently which has no effect on audit quality and besides that it can add insight. For BPKP, it is suggested that this research can be used as a basis for increasing independence, objectivity, work experience, and professional skepticism in carrying out audit tasks as well as awareness regarding locus of control to be able to produce good audit quality.

Keywords: audit quality, independence, competence, objectivity, work experience, professional skepticism, and locus of control.