

ABSTRACT

Audit quality is the quality of the process, in conducting an audit that is carried out carefully in accordance with existing procedures and will always maintain a skeptical attitude.

The purpose of this study was to determine the effect of competence, professionalism, and auditor independence on audit quality simultaneously or partially at the DKI Jakarta Provincial Inspectorate Office.

The sample of this study amounted to 86 respondents. The data that is processed is primary data through a questionnaire. The population of this study is all auditors who are in the Office of the Inspectorate of DKI Jakarta Province. The sampling technique used is Probability Sampling with the type of Proportionate Stratified Random Sampling. The analytical method used in this research is multiple linear regression analysis method.

The results of the study show that the competence, professionalism, and independence of auditors simultaneously affect the quality of audits at the DKI Jakarta Provincial Inspectorate Office. Partially, competence has no effect on audit quality, while professionalism and independence have an effect on audit quality.

The results of this study are expected to be an evaluation of the performance of the auditors and the DKI Jakarta Provincial Inspectorate Office. Maintaining the honor of the profession of an auditor and protecting other people from the possibility of fraud and always being careful when carrying out the audit process, being skeptical, being aware of the possibility of fraud, intentional or unintentional misstatements or conditions that may occur in the client's financial reporting can create better audit quality.

Keywords: *competence, professionalism, independence, audit quality*