

**PENGARUH KOMPETENSI, OBJEKTIVITAS, INTEGRITAS, TIME
BUDGET PRESSURE, DUE PROFESIONAL CARE DAN SKEPTISME
PROFESIONAL TERHADAP KUALITAS AUDIT
(STUDI EMPIRIS PADA BPKP PERWAKILAN PROVINSI LAMPUNG)**

Oleh

Rifda Syaputri

icc
Rifda
Keva .

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi, objektivitas, integritas, *time budget pressure*, *due professional care*, dan skeptisme profesional terhadap kualitas audit pada BPKP Perwakilan Provinsi Lampung. Populasi pada penelitian ini adalah seluruh auditor yang bekerja pada BPKP Perwakilan Provinsi Lampung. Sampel pada penelitian ini adalah sebanyak 32 auditor. Teknik sampling yang digunakan dalam penelitian ini adalah *purposive sampling*. Metode analisis data yang digunakan meliputi statistik deskriptif, uji instrumen, uji asumsi klasik, analisis regresi linier berganda dan uji kelayakan model. Penelitian ini menggunakan SPSS versi 25. Hasil penelitian menunjukkan bahwa kompetensi, objektivitas, integritas, *due professional care* dan skeptisme profesional berpengaruh signifikan terhadap kualitas audit, sedangkan *time budget pressure* tidak berpengaruh signifikan terhadap kualitas audit.

Kata kunci: kualitas audit, kompetensi, objektivitas, integritas, *time budget pressure*, *due professional care*, skeptisme profesional

ABSTRACT**THE EFFECT OF COMPETENCE, OBJECTIVITY, INTEGRITY, TIME BUDGET PRESSURE, DUE PROFESSIONAL CARE, AND PROFESSIONAL SKEPTICISM ON AUDIT QUALITY (EMPIRICAL STUDY AT BPKP REPRESENTATIVE OF LAMPUNG PROVINCE)**

By:
RIFDA SYAPUTRI

This study aims to determine the effect of competence, objectivity, integrity, time budget pressure, due professional care, professional skepticism on audit quality at the BPKP Representative of Lampung Province. The population in this study were all auditors who worked at the BPKP Representative of Lampung Province. The sample in this study were 32 auditors. The sampling technique used in this research is Purposive Sampling. The data analysis methods used include descriptive statistics, instrument tests, classical assumption tests, multiple linear regression analysis, and model feasibility tests. The results showed that competence, objectivity, integrity, due professional care, and professional skepticism had a significant effect on audit quality, while time budget pressure had no significant effect on audit quality.

Keywords: Audit Quality, Competence, Objectivity, Integrity, Time Budget Pressure, Due Professional Care, Professional Skepticism.