

ABSTRACT

Sumiyati, The Influence of Self Efficacy, Due Professional Care, Independence, and Competence on Audit Quality (Case Study of the Inspectorate of the Kertosusila Gate area, East Java). Under the Guidance of Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

This study aims to determine and analyze the effect of Self Efficacy, Due Professional Care, Independence, and Competence on Audit Quality at the Inspectorate of Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan. The approach to this research is quantitative with the type of explanatory research that explains the cause and effect relationship. The population in this study were internal auditors who were at the Gate Kertosusila Inspectorate, totaling 61 people. Data collection was carried out by distributing questionnaires to respondents.

The results of this study indicate that partially the variables Self Efficacy, Due Professional Care, Independence, and Competence have a positive and significant effect on audit quality. Simultaneously the variables Self Efficacy, Due Professional Care, Independence, and Competence have a positive and significant effect on audit quality.

Keywords: Self Efficacy, Due Professional Care, Independence, Competence, Audit Quality

ABSTRAK

Sumiyati, Pengaruh *Self Efficacy*, *Due Professional Care*, Independensi, dan Kompetensi terhadap Kualitas Audit (Studi Kasus Inspektorat wilayah Gerbang Kertosusila Jawa Timur). Dibawah Bimbingan Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Self Efficacy*, *Due Professional Care*, Independensi, dan Kompetensi terhadap Kualitas Audit pada Inspektorat Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, dan Lamongan. Pendekatan pada penelitian ini adalah kuantitatif dengan jenis penelitian eksplanatori yang menjelaskan tentang hubungan sebab dan akibat. Populasi pada penelitian ini adalah auditor internal yang berada di Inspektorat Gerbang Kertosusila yang berjumlah 61 orang. Pengumpulan data dilakukan dengan cara pembagian kuisioner kepada responden.

Hasil dari penelitian ini menunjukkan bahwa secara parsial variabel *Self Efficacy*, *Due Professional Care*, Independensi, dan Kompetensi berpengaruh secara positif dan signifikan terhadap kualitas audit. Secara simultan variabel *Self Efficacy*, *Due Professional Care*, Independensi, dan Kompetensi berpengaruh secara positif dan signifikan terhadap kualitas audit.

Kata kunci : *Self Efficacy*, *Due Professional Care*, Independensi, Kompetensi, Kualitas Audit