ABSTRACT

The Effect of Independence, Integrity, and Professionalism on Audit Quality at the Regional Inspectorate of South Sumatra Province

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This study aims to determine the effect of independence, integrity, and professionalism on audit quality at the South Sumatra Provincial Inspectorate, both partially and simultaneously. This study employs a quantitative method with an associative approach. It uses primary data obtained through the distribution of questionnaires to 56 auditors. The study population consisted of 59 auditors, and a saturation sampling technique was used, in which all members of the population were included in the sample. Data analysis was conducted using multiple linear regression with the aid of SPSS version 25. The results indicate that, individually, independence has a positive and significant effect on audit quality; integrity has a negative but significant effect on audit quality; and professionalism has a positive and significant effect on audit quality. Simultaneously, independence, integrity, and professionalism have a significant effect on audit quality, with an Adjusted R-Square value of 0.525, meaning that these three variables explain 52.5% of the variation in audit quality, while the remaining 47.5% is influenced by other factors outside the scope of this study.

***Key words**: Independence, Integrity, Professionalism, Audit Quality.*

ABSTARK

Pengaruh Independensi, Integritas, dan Profesionalisme Terhadap Kualitas Audit pada Inspektorat Daerah Provinsi Sumatera Selatan

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Penelitian ini bertujuan untuk mengetahui pengaruh independensi, integritas, dan profesionalisme terhadap kualitas audit pada Inspektorat Daerah Provinsi Sumatera Selatan, baik secara parsial maupun simultan. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Mengunakan data primer yang diperoleh melalui penyebaran kuesioner kepada 56 auditor. Populasi penelitian berjumlah 59 auditor dengan teknik sampling jenuh seluruh anggota populasi dijadikan sampel. Analisis data dilakukan menggunakan regresi linier berganda dengan bantuan SPSS versi 25. Hasil penelitian menunjukkan bahwa secara parsial, independensi berpengaruh positif dan signifikan terhadap kualitas audit; integritas berpengaruh negatif namun signifikan terhadap kualitas audit; dan profesionalisme berpengaruh positif dan signifikan terhadap kualitas audit. Secara simultan, independensi, integritas, dan profesionalisme berpengaruh signifikan terhadap kualitas audit, dengan nilai Adjusted R Square sebesar 0,525, yang berarti ketiga variabel tersebut mampu menjelaskan 52,5% variasi kualitas audit, sedangkan sisanya 47,5% dipengaruhi oleh faktor lain di luar model penelitian ini

Kata Kunci: Independensi, Integritas, Profesionalisme, Kualitas Audit.