

ABSTRACT

Accountability and transparency are very important components in the framework of financial management of central and regional governments. There is a need for a financial supervisory body or apparatus that is able to supervise and control the policies of regional government financial management economically, efficiently, effectively and transparently. This study entitled Effect of Competence, Objectivity, Due Professional Care, Skepticism, Independence, and Time Budget Pressure on Audit Quality at the Central Java BPK-RI Representative Office

This study aims to find out empirically about the effect of competency, objectivity, due professional care, skepticism, independence and time budget pressure on audit quality. This study used 92 samples of auditors who worked at the Republic of Indonesia BPK Representative Office in Central Java Province. This type of research is a qualitative method using primary data by distributing questionnaires. The technique used uses a purposive sampling technique. The data analysis technique used is multiple linear regression with the help of the SPSS data analysis tool (Statistical Product and Service Solutions).

The results of the study show that competence has a significant positive effect on audit quality. Objectivity has a significant positive effect on audit quality. Due professional care influences audit quality. Skepticism has a significant negative effect on audit quality. Independence has a significant positive effect on audit quality. Time budget pressure has a significant negative effect on audit quality.

Keywords: competency, objectivity, due professional care, skepticism, independence, time budget pressure, audit quality.

ABSTRAK

Akuntabilitas dan transparansi merupakan komponen yang sangat penting dalam rangka pengelolaan keuangan pemerintahan pusat maupun daerah. Perlu adanya suatu badan atau aparat pengawas keuangan yang mampu mengawasi dan mengontrol kebijakan pengelolaan keuangan pemerintah daerah secara ekonomis, efisiensi, efektif, dan transparan. Penelitian ini berjudul **Pengaruh Kompetensi, Obyektivitas, *Due Professional Care*, Skeptisme, Independensi, dan *Time Budget Pressure* Terhadap Kualitas Audit Pada Kantor Perwakilan BPK-RI Jawa Tengah**

Penelitian ini bertujuan untuk mengetahui secara empiris tentang pengaruh kompetensi, obyektivitas, *due professional care*, skeptisme, independensi dan *time budget pressure* terhadap kualitas audit. Penelitian ini menggunakan 92 sampel auditor yang bekerja di kantor BPK RI Perwakilan Provinsi Jawa Tengah. Jenis penelitian ini yaitu metode kualitatif dengan menggunakan data primer dengan menyebarkan kuesioner. Teknik yang digunakan menggunakan teknik *purposive sampling*. Teknik analisis data yang digunakan adalah regresi linier berganda dengan bantuan alat analisis data SPSS (*Statistical Product and Service Solutions*).

Hasil penelitian menunjukkan kompetensi berpengaruh positif signifikan terhadap kualitas audit. Obyektivitas berpengaruh positif signifikan terhadap kualitas audit. *Due professional care* berpengaruh terhadap kualitas audit. Skeptisme berpengaruh negatif signifikan terhadap kualitas audit. Independensi berpengaruh positif signifikan terhadap kualitas audit. *Time budget pressure* berpengaruh negatif signifikan terhadap kualitas audit.

Kata kunci : kompetensi, obyektivitas, *due professional care*, skeptisme, independensi, *time budget pressure*, kualitas audit.