

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh kompetensi dan *due professional care* auditor terhadap kualitas hasil audit investigasi pada Perwakilan BPKP Provinsi Jawa Barat.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *non probability sampling* dengan metode sampling jenuh. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi, korelasi, serta analisis koefisien determinasi. Populasi dalam penelitian ini adalah auditor investigasi pada Perwakilan BPKP Provinsi Jawa Barat. Jumlah sampel yang diambil sebanyak 20 auditor.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial kompetensi dan *due professional care* berpengaruh terhadap kualitas audit. Besarnya pengaruh Kompetensi sebesar 44,4%, dan *due professional care* sebesar 19,1% terhadap kualitas audit. Secara simultan kompetensi dan *due professional care* terhadap kualitas audit sebesar 63,5%, sedangkan sisanya 36,5% merupakan faktor lain di luar variabel independen yang sedang diteliti, seperti independensi, objektivitas, pengalaman.

Kata Kunci: kompetensi, *due professional care*, kualitas hasil audit investigasi

## **ABSTRACT**

*This research aims to determine the influence of Competence and Due Professional Care toward the quality of audit investigative at BPKP Representative of West Java Province.*

*The research approach used in this research is descriptive and verificative analysis using primary data. The sampling technique used is non probability sampling with census method. Statistical analysis used in this study is the classical assumption test, regression analysis, correlation, and coefficient of determination analysis. The population in this study is an auditor at the BPKP Representative of West Java Province. The number of samples obtained was 20 auditors.*

*Based on the results of research conducted can be seen that the partial competence, and due professional care to audit i quality. The magnitude of the influence of Competence is 44.4%, and Due professional care 19.1% on audit quality. Simultaneously competence, and due professional care to investigative audit quality are 63.5%, while the remaining 36.5% are another factor outside the independent variables being studied, such as independence, objectivity, experience.*

*Keywords: Competence, Due Professional Care, Investigative Audit Quality*