

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh internal *locus of control*, *emotional quotient* dan skeptisisme profesional terhadap kualitas audit pada 7 Kantor Akuntan Publik di Kota Bandung yang terdaftar pada Institut Akuntan Publik Indonesia (IAPI). Internal *locus of control*, *emotional quotient* dan skeptisisme profesional sebagai variabel independen, kualitas audit sebagai variabel dependen.

Pendekatan penelitian yang dilakukan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *sample random sampling*. Populasi yang dilakukan secara acak tanpa memperhatikan strata yang ada dalam populasi tersebut diperoleh jumlah sampel yang diambil sebanyak 41 auditor. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, analisis regresi linier sederhana, koefisien korelasi, koefisien determinasi dan uji *t*.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa terdapat secara parsial internal *locus of control* berpengaruh signifikan terhadap kinerja auditor dengan kontribusi sebesar 64.4%, *emotional quotient* berpengaruh signifikan terhadap kualitas audit dengan kontribusi sebesar 55.8% dan skeptisisme profesional berpengaruh signifikan terhadap kualitas audit dengan kontribusi sebesar 45.2%. Hal ini menunjukkan bahwa semakin baik pula kualitas audit.

Kata Kunci : internal *locus of control*, *emotional quotient*, skeptisisme profesional, kualitas audit.

ABSTRACT

This study aims to determine the magnitude of the influence of internal locus of control, emotional quotient and professional skepticism on the quality of field work and audit reporting at 7 Public Accounting Firms in Bandung City which are registered with the Indonesian Institute of Certified Public Accountants (IAPI). Internal locus of control, emotional quotient and professional skepticism as independent variables, quality of field work and audit reporting as dependent variables.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used is sample random sampling. The population was carried out randomly without regard to the existing strata in the population, the number of samples taken was 41 auditors. Statistical analysis used in this research is validity test, reliability test, simple linear regression analysis, correlation coefficient, coefficient of determination and t test.

Based on the results of the research conducted, it can be seen that there is a partial internal locus of control that has a significant effect on auditor performance with a contribution of 64.4%, emotional quotient has a significant effect on the quality of field work and audit reporting with a contribution of 55.8% and professional skepticism has a significant effect on the quality of work. field and audit reporting with a contribution of 45.2%. This shows that the better the quality of field work and audit reporting.

Keywords: internal locus of control, emotional quotient, professional skepticism, quality of field work and audit reporting.