

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Kompetensi, Independensi, dan *Due Professional Care* Auditor terhadap Kinerja Auditor pada Auditor yang bekerja di Kantor Akuntan Publik di Wilayah Kota Bandung.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah Auditor yang bekerja di Kantor Akuntan Publik di Wilayah Kota Bandung dengan jumlah sampel yang diambil sebanyak 60 Auditor. Teknik sampling yang digunakan dalam penelitian ini adalah sampling random. Analisis statistik yang digunakan dalam penelitian ini adalah analisis regresi linear berganda, analisis koefisien korelasi, dan analisis koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan dalam penelitian ini adalah metode statistik uji t (parsial) dan uji simultan (uji f).

Berdasarkan hasil penelitian yang dilakukan, dapat diketahui bahwa Kompetensi Auditor berpengaruh positif secara signifikan terhadap Kinerja Auditor sebesar 26,7%, artinya semakin kompeten auditor maka Kinerja Auditornya semakin meningkat. Independensi Auditor berpengaruh positif secara signifikan terhadap Kinerja Auditor sebesar 27,7%, artinya semakin independen auditor maka Kinerja Auditornya semakin meningkat. *Due Professional Care* Auditor berpengaruh positif secara signifikan terhadap Kinerja Auditor sebesar 20,4%, artinya semakin cermat auditor maka Kinerja Auditornya semakin meningkat. Berdasarkan hasil penelitian uji f dapat diketahui bahwa Kompetensi, Independensi, dan *Due Professional Care* auditor secara simultan berpengaruh signifikan terhadap Kinerja Auditor sebesar 74,8%. Artinya semakin tinggi kompetensi, independensi, dan *due professional care* auditor maka kinerja auditornya semakin baik.

Kata Kunci: Kompetensi Auditor, Independensi Auditor, *Due Professional Care* Auditor, Kinerja Auditor

ABSTRACT

This study aims to determine the magnitude of the influence of Auditor Competence, Independence, and Due Professional Care on Auditor Performance in Auditors working in Public Accounting Firms in the Bandung City Area.

The research approach used in this study is descriptive analysis and verifiative analysis using primary data. The population in this study is Auditors working in Public Accounting Firms in the Bandung City Area with a total of 60 samples taken. The sampling technique used in this study is random sampling. The statistical analysis used in this study is multiple linear regression analysis, correlation coefficient analysis, and determination coefficient analysis. While the hypothesis testing used in this study is the statistical method of t test (partial) and simultaneous test (f test).

Based on the results of the research conducted, it can be seen that Auditor Competence has a significant positive effect on Auditor Performance by 26.7%, meaning that the more competent the auditor, the Auditor Performance will increase. Auditor Independence has a significant positive effect on Auditor Performance by 27.7%, meaning that the more independent the auditor, the Auditor's Performance will increase. Due Professional Care Auditor has a significant positive effect on Auditor Performance by 20.4%, meaning that the more careful the auditor, the Auditor's Performance will increase. Based on the results of the f test study, it can be seen that the auditor's Competence, Independence, and Due Professional Care simultaneously have a significant effect on Auditor Performance by 74.8%. This means that the higher the competence, independence, and due professional care of the auditor, the better the auditor's performance.

Keywords: Auditor Competence, Auditor Independence, Due Professional Care Auditor, Performance Auditor