

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya kompetensi auditor dan due professional care auditor terhadap persuasivitas bukti audit pada auditor yang bekerja di Kantor Akuntan Publik Kota Bandung. Kompetensi auditor dan due professional care auditor sebagai variable independen sedangkan persuasivitas bukti audit sebagai variable dependen.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah sampling jenuh. Dari kriteria yang ditetapkan diperoleh jumlah sampel yang diambil sebanyak 21 auditor. Analisis statistic yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji t dan uji f.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa terdapat secara parsial kompetensi auditor berpengaruh signifikan terhadap persuasivitas bukti audit dengan kontribusi sebesar 66,9%, due professional care auditor berpengaruh signifikan terhadap persuasivitas bukti audit dengan kontribusi sebesar 20,2%. Kompetensi auditor dan due professional care auditor berpengaruh positif secara simultan memberikan pengaruh sebesar 76% terhadap persuasivitas bukti audit. Hal ini menunjukkan bahwa semakin baiknya kompetensi auditor dan due professional care auditor berpengaruh positif dalam meningkatkan perusasivitas bukti audit.

Kata Kunci : Kompetensi Auditor, Due Professional Care Auditor, Persuasivitas Bukti Audit

## ABSTRACT

*This study aims to determine the magnitude of the competence of auditors and due professional care auditors on the persuasiveness of audit evidence in auditors who work in Bandung City Public Accounting Firm. Auditor competence and auditor due professional care as independent variables while the persuasiveness of audit evidence as the dependent variable.*

*The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used is saturated sampling. From the established criteria, the number of samples taken was 21 auditors. The statistical analysis used in this study is the validity test, reliability test, classic assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.*

*Based on the results of the research conducted, it can be seen that partially auditor competence has a significant effect on the persuasiveness of audit evidence with a contribution of 66.9%, due professional care auditors have a significant effect on the persuasiveness of audit evidence with a contribution of 20.2%. Competence of auditors and due professional care auditors have a positive effect simultaneously giving a 76% influence on the persuasiveness of audit evidence. this shows that the better the auditor's competence and the auditor's due professional care have a positive effect on increasing the perusivity of audit evidence.*

*Keywords: Auditor Competence, Due Professional Care Auditor, Audit Evidence Persuasiveness*