

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *due professional care*, independensi, dan pengalaman auditor terhadap kualitas audit pada Inspektorat Kabupaten Karawang dan Kabupaten Purwakarta. Latar belakang penelitian berangkat dari fenomena rendahnya efektivitas audit internal, seperti lambatnya tindak lanjut hasil audit, lemahnya pendeteksian penyimpangan, serta belum optimalnya peran auditor dalam memastikan akuntabilitas keuangan daerah. Faktor-faktor seperti ketelitian auditor, kemampuan menjaga independensi, serta pengalaman dalam penugasan audit diduga menjadi penentu utama kualitas audit.

Penelitian ini menggunakan metode kuantitatif dengan teknik pengumpulan data melalui penyebaran kuesioner kepada auditor internal pada kedua inspektorat. Data dianalisis menggunakan uji instrumen, analisis deskriptif, serta uji verifikatif melalui uji t dan uji f untuk mengetahui pengaruh parsial maupun simultan antarvariabel penelitian.

Hasil penelitian menunjukkan bahwa *due professional care* berpengaruh signifikan terhadap kualitas audit, dengan kontribusi sebesar 20,0%, independensi auditor berpengaruh signifikan terhadap kualitas audit dengan kontribusi 27,3%, dan pengalaman auditor berpengaruh signifikan terhadap kualitas audit dengan kontribusi 20,7%. Secara keseluruhan, ketiga variabel tersebut terbukti memiliki peran penting dalam meningkatkan kualitas audit pada inspektorat daerah.

Kata kunci: *Due Professional Care* Auditor, Independensi Auditor, Pengalaman Auditor, Kualitas Audit.

ABSTRACT

This study aims to analyze the effect of due professional care, auditor independence, and auditor experience on audit quality at the Inspectorates of Karawang Regency and Purwakarta Regency. The research background is motivated by the phenomenon of low effectiveness of internal audits, such as delays in the follow-up of audit findings, weak detection of irregularities, and the suboptimal role of auditors in ensuring regional financial accountability. Factors such as auditor diligence, the ability to maintain independence, and experience in audit assignments are assumed to be the main determinants of audit quality.

*This study employs a quantitative method with data collected through the distribution of questionnaires to internal auditors at both inspectorates. The data were analyzed using instrument testing, descriptive analysis, and verification analysis through *t*-tests and *F*-tests to determine the partial and simultaneous effects among the research variables.*

The results indicate that due professional care has a significant effect on audit quality with a contribution of 20.0%, auditor independence has a significant effect on audit quality with a contribution of 27.3%, and auditor experience has a significant effect on audit quality with a contribution of 20.7%. Overall, these three variables are proven to play an important role in improving audit quality in regional inspectorates.

Keywords: Due Professional Care, Auditor Independence, Auditor Experience, Audit Quality.