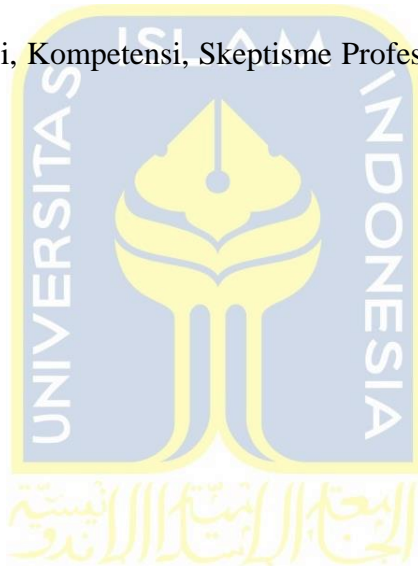


## ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah independensi, kompetensi, skeptisme profesional, struktur audit dan *role stress* berpengaruh terhadap kualitas audit. Penelitian ini dilakukan pada auditor yang berkerja pada Badan Pengawas Keuangan dan Pembangunan (BPKP) RI Perwakilan Daerah Istimewa Yogyakarta (DIY). Penelitian ini menggunakan *nonprobability sampling* dan didapatkan sampel sebanyak 34 orang. Pengumpulan data dilakukan dengan metode kuesioner yang disebarakan pada responden dan diolah menggunakan SPSS *Statistic 20*. Hasil penelitian ini menunjukkan bahwa independensi, kompetensi, skeptisme profesional dan struktur audit secara parsial berpengaruh positif dan signifikan terhadap kualitas audit. Sedangkan *role stress* (konflik peran dan ketidakjelasan peran) berpengaruh negatif terhadap kualitas audit.

**Kata kunci:** Independensi, Kompetensi, Skeptisme Profesional, Struktur Audit, *Role Stress*, Kualitas Audit



## ABSTRACT

*This research aims to find out whether independence, competence, professional skepticism, audit structure and role stress of the effect on audit quality. This research was conducted on the auditor's work on Financial and development Supervisory Agency (BPKP) RI Representative Daerah Istimewa Yogyakarta (DIY). This research use nonprobability sampling and obtained samples as many as 34 people. Data collection is carried out by the methods of questionnaire that is deployed on the respondents and processed using SPSS Statistics 20. The results of this study indicate that independence, competence, professional skepticism, audit structure partially positive and significant effect against the audit judgement. While role stress (role conflict and role obscurity) negatively affects audit quality.*

**Keywords:** *Independence, Competence, Professional Skepticism, Audit Structure, Role Stress, Audit Quality*

