

**THE EFFECT OF AUDITOR COMPETENCY, AUDITOR WORK  
LOAD, AUDITOR INDEPENDENCE AND AUDITOR'S  
PROFESSIONALISM ON AUDIT QUALITY (Empirical Study in  
BPKP West Sumatra Province)**

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**ABSTRACT**

This study aims to examine the effect of auditor competence, auditor workload, auditor independence, and auditor professionalism on audit quality (Empirical Study in BPKP West Sumatra Province). The population in this study were all auditors who worked at the BPKP office in West Sumatra Province, amounting to 90 people. The sampling technique uses the census method. The data analysis method used is multiple linear regression analysis.

From the results of the study found that auditor competency does not have a significant positive effect on audit quality, auditor workload has a significant positive effect on audit quality, auditor independence has no significant positive effect on audit quality, then auditor professionalism has a positive effect on audit quality.

**Keywords:** Competence, Workload, Independence, Professionalism, Audit Quality

**PENGARUH KOMPETENSI AUDITOR, BEBAN KERJA AUDITOR,  
INDEPENDENSI AUDITOR DAN PROFESIONALISME AUDITOR  
TERHADAP KUALITAS AUDIT  
(Studi Empiris di BPKP Provinsi Sumatera Barat)**

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**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh kompetensi auditor, beban kerja auditor, independensi auditor, dan profesionalisme auditor terhadap kualitas audit. Populasi dalam penelitian ini adalah semua auditor yang bekerja di kantor BPKP di Provinsi Sumatera Barat yang berjumlah 90 orang. Teknik pengambilan sampel menggunakan metode sensus. Metode analisa data yang digunakan adalah analisis regresi linear berganda.

Dari hasil penelitian ditemukan kompetensi auditor tidak berpengaruh positif signifikan terhadap kualitas audit, beban kerja auditor berpengaruh positif signifikan terhadap kualitas audit, independensi auditor tidak berpengaruh positif signifikan terhadap kualitas audit, kemudian profesionalisme auditor berpengaruh positif terhadap kualitas audit.

**Kata Kunci: Kompetensi, Beban Kerja, Independensi, Profesionalisme, Kualitas Audit**