

ABSTRACT

This study aims to examine and analyze the influence of professional skepticism, competence, integrity, Internal Control Systems and the complexity of audit tasks on the quality of audit results at the Inspectorate of Central Java Province. The general problem in this research is the existence of several problems and constraints related to audit quality disclosed in the Government Agency Performance Report in the year Of 2019. The research is needed to be able to provide alternative solutions to these problems. In addition, there were findings from an external audit but were not detected by the Inspectorate as an internal auditor.

The population in this study was 56 auditor in Inspectorate of Central Java Province. Total questionnaire is 55 people. The variables in this study are independent variables professional skepticism (X1), competence (X2), integrity (X3), Internal Control System (X4) and complexity of audit tasks (X5) while the dependent variable is the quality of audit results (Y). Data were analyzed using multiple linear regression analysis (multiple regretion).

The results of the analysis show that professional skepticism and competence have a significant effect on the quality of audit results, while integrity, the Internal Control System and the complexity of audit tasks do not significantly influence the quality of audit results.

Keyword : *quality of audit results, professional skepticism, competence, integrity, Internal Control System, the complexity of audit tasks*