ABSTRACT

This study aims to examine and analyze the effect of independence, professionalism, professional ethics, and remote audit on the performance of auditors in the auditors BPK Representative Office in Central Java Province. This type of research is quantitative. Primary data is used in this study by distributing questionnaires to respondents. The population in this study is all BPK auditors Representative Office in Central Java Province. Sampling in this study uses incidental sampling method (convenience sampling). Obtained the number of samples in this study yielding up to 32 respondents. This study uses multiple linear regression analysis with IBM SPSS 25 program.

The results of the study show that independence and professionalism have no significant effect on auditor performance. Meanwhile, professional ethics and remote audit have a significant effect on auditor performance. Furthermore, the simultaneous test states that independence, professionalism, professional ethics, and remote audit have a simultaneous and significant influence on the auditor's performance.

Keywords: independence, professionalism, professional ethics, remote audit, auditor performance.