

**PENGARUH SKEPTISME PROFESIONAL, INDEPENDENSI,  
KOMPETENSI, MOTIVASI TERHADAP KUALITAS AUDIT  
(Studi pada Inspektorat Daerah Istimewa Yogyakarta)**

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***ABSTRACT***

*This study aims to determine the quality of the audit on the district inspectorate in Yogyakarta Through Profesional skepticism, independence, competence and motivation. This research was conducted at the office Inspektorat Daerah Istimewa Yogyakarta. The data used in this study are primary data, the method of data collection is done by distributing questionnaires. The survey population in this study were 40 internal auditors who worked on inspectorate Daerah Istimewa Yogyakarta. Testing of data in this study used descriptive statistical analysis techniques, validity test, reliability test, normality test, and multiple linear regression analysis (hypothesis test that includes test determination, F test and t test). The results of this study prove that there is influence between independent variables of profesional skepticism, independence, competence and motivation to the dependent variable that is Audit Quality.*

***Keywords:*** *Profesional Skeptism, Independence, Competence, Motivation and Audit Quality*