

**THESIS**

**THE INFLUENCE OF INDEPENDENCE, COMPETENCE, MOTIVATION,  
PROFESSIONAL SKEPTICISM, AND ORGANIZATIONAL COMMITMENT  
ON THE AUDIT QUALITY**

**(Study at Yogyakarta City Inspectorate and Yogyakarta Regional Inspectorate)**



**BY:**

**CAHAYA MENTARI HERDINA BUDIONO**

**C11020016**

**MINISTRY OF EDUCATION, CULTURE, RESEARCH, AND TECHNOLOGY**

**UNIVERSITY OF JENDERAL SOEDIRMAN**

**FACULTY OF ECONOMICS AND BUSINESS**

**ACCOUNTING DEPARTMENT**

**2024**