

## ***ABSTRACT***

*This study aimed to examine the effect of independence, work experience, due professional care, accountability, skeptical attitude and time budget pressure on audit quality. The data analyzed in this study are primary data like questionnaire on Public Accounting Firm (KAP) in Yogyakarta and Surakarta. This study uses a sampling technique convenience sampling. There are 7 KAP with 53 respondents were used as a sample in this study. Analyser used in this research SPSS version 16.0. The method used to test the hypothesis is multiple regression analysis.*

*Based on the analysis that has been done shows that the variable independence negative effect on audit quality, and work experience, due professional care and skepticism positive effect on audit quality. This result is inversely proportional to the analysis obtained that accountability and time budget pressure has no effect on audit quality.*

*Keywords: Independence, work experience, due professional care, accountability, skepticism, time budget pressure, and the quality of the audit.*