

INTISARI

Auditor melaksanakan tugas dan tanggungjawab dengan memenuhi kualitas, kuantitas dan ketepatan sesuai dengan standar yang ditetapkan. Auditor yang bekerja di Kantor Akuntan Publik (KAP) menghadapi berbagai faktor yang mempengaruhi kualitas pekerjaan saat melakukan tugas audit. Tindakan dalam melaksanakan tugas audit memerlukan pemikiran yang baik agar kualitas yang diharapkan dapat terpenuhi.

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi kualitas audit, pada penelitian ini peneliti mengambil tiga faktor yaitu : *due professional care*, independensi, dan kompetensi. Sampel penelitian ini adalah Kantor Akuntan Publik yang tersebar di DIY dan Semarang. Alat analisis untuk menguji hipotesis yaitu menggunakan analisis regres berganda. Hasil penelitian ini menunjukkan bahwa *due professional care*, independensi dan kompetensi berpengaruh positif terhadap kualitas audit.

Kata kunci : *due professional care*, independensi, kompetensi, kualitas audit.

ABSTRACT

Auditors carry out their duties and responsibilities by fulfilling the quality, quantity and accuracy in accordance with established standards. Auditors who work in the Public Accounting Office (KAP) face a variety of factors that affect the quality of work when performing audit tasks. Actions in carrying out audit tasks require good thinking so that the quality expected can be fulfilled.

This study aims to analyze the factors that influence audit quality, in this study the researchers took three factors, namely: professional care, independence, and competence. The research sample is the Public Accountant Office which is spread in DIY and Semarang. Analysis tool to test hypotheses that is using multiple regression analysis. The results of this study indicate that due professional care, independence and competence have a positive effect on audit quality.

Keywords: professional care, independence, competence, audit quality.