

## **INTISARI**

Penelitian ini bertujuan untuk menguji pengaruh kompetensi, independensi, akuntabilitas dan skeptisisme profesional terhadap kualitas audit. Penelitian ini juga bertujuan untuk mendapatkan bukti empiris kemampuan etika auditor mampu memperkuat hubungan kompetensi, independensi, akuntabilitas dan skeptisisme profesional terhadap kualitas audit. Lokasi penelitian ini dilakukan di Kantor Akuntan Publik yang berada di Yogyakarta dan Semarang dengan jumlah sampel 45 auditor. Teknik pengumpulan data menggunakan kuesioner dengan metode *purposive sampling*.

Hasil analisis yang diperoleh menunjukkan bahwa kompetensi, independensi, akuntabilitas dan skeptisisme profesional berpengaruh positif dan signifikan terhadap kualitas audit. Etika auditor memperkuat hubungan kompetensi, independensi, akuntabilitas dan skeptisisme profesional terhadap kualitas audit.

Kata kunci : Kualitas Audit, Kompetensi, Independensi, Akuntabilitas, Skeptisisme, Etika Auditor

## **ABSTRACT**

*This research aims to determine the effect of competence, independence, accountability and professional skepticism toward audit quality. This study aims to obtain empirical evidence of the auditor's ethical ability to strengthened to influence of competence, independence, accountability and professional skepticism on audit quality. The location of this research was conducted at Public Accounting Firm in Yogyakarta and Semarang with total sample of 45 auditors. The technique of the data collection is questionnaires using purposive sampling.*

*The result of the research showed that competence, independence, accountability and professional skepticism positively and significantly effect on quality audit. Auditor ethics streghtened the relationship of competence, independence, accountability and professional skepticism toward audit quality.*

*Keywords : Audit Quality, Competence, Independence, Accountability, Professional Skepticism, Auditor Ethics.*