

ABSTRAK

Audit merupakan suatu pemeriksaan sistematis oleh pihak independen terhadap laporan keuangan yang telah disusun oleh manajemen beserta catatan-catatan dan bukti-bukti pendukungnya dengan tujuan untuk dapat memberikan pendapat mengenai kewajaran laporan keuangan tersebut. Laporan keuangan harus memiliki karakteristik relevan (handal) dan reliabel (dapat dipercaya). Tanpa menggunakan jasa akuntan publik, manajemen perusahaan tidak akan dapat meyakinkan pihak luar bahwa laporan keuangan yang disajikan manajemen perusahaan berisi informasi yang handal dan dapat dipercaya. Independensi merupakan sikap auditor untuk tidak memihak. Pengalaman auditor membantu menghasilkan audit yang berkualitas. *Due professional care* merupakan kecermatan seorang auditor. Akuntabilitas merupakan dorongan psikologi sosial yang dimiliki seseorang untuk menyelesaikan kewajibannya yang akan dipertanggungjawabkan. Sedangkan perilaku disfungsi auditor merupakan perilaku menyimpang yang dianggap dapat merusak proses audit.

Penelitian ini menggunakan metode penelitian deskriptif dengan jenis data primer. Data dalam penelitian ini didapat dari penyebaran kuesioner kepada auditor di Kantor Akuntan Publik di kota Semarang. Analisis data dilakukan kepada 41 responden dengan menggunakan program *SPSS 16*. Uji kualitas data menggunakan uji validitas dan uji reliabilitas, uji asumsi klasik menggunakan uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas, uji hipotesis menggunakan analisis regresi linier berganda, koefisien determinasi, uji statistik F dan uji Statistik t.

Hasil penelitian ini menunjukkan bahwa secara simultan independensi, pengalaman, *due professional care*, akuntabilitas dan perilaku disfungsi auditor berpengaruh terhadap kualitas audit. Secara parsial pengalaman dan *due professional care* berpengaruh terhadap kualitas audit, sedangkan independensi, akuntabilitas dan perilaku disfungsi auditor tidak berpengaruh terhadap kualitas audit dan yang memiliki pengaruh terbesar terhadap kualitas audit adalah *due professional care*.

Kata kunci: Independensi, pengalaman, *due professional care*, akuntabilitas, perilaku disfungsi auditor, kualitas audit.

ABSTRACT

Audit is a systematic investigation by an independent side in the financial report that has been arranged by management to espouse notes various of and his supporter evidences with aim to can to give it opinion about financial report propering mentioned. Report of financial must to own characteristic of relevant (reliable) and reliable (can be believed). Without to use it service public, company management will not can to convince it out side that the financial report that to be presented company management contain the reliable information and can be believed. Independency is e auditor attitude to don't side. Auditor's Experience to assist the audit to result it qualityy ones. *Due professional care* is accurateness an auditor. Accountability is the social psychology pushing that to be have someone to to finish it the it's obligation that will to be responsible. Whereas the behavior is functionaled auditor is deviatting behavior that be considered can to damage audit process.

This Research to use it descriptive research method with the primary data type. Data in research this be got from spreading questioner to auditor in Public Accountant Office in city Semarang. Data Analysical be done to 41 responden with to use it program SPSS 16. Test data quality to use it test of validity and test of reliability, test classic assumption to use it test of normality, test of multicollinearity, and test of heteroskedasticity, test of hypothesiical to use it analysiical mutiple linear regression, determinate's coefficient, test statistic F and test Statitik t.

This research show result that simultaneously Independency, experience, due professional care, acccountability and the behavior is functionaled auditor influency in audit quality. According to experience parsial and due professional care influency in audit quality, whereas, accountability and the behavior is functionaled auditor not influency in audit quality and who own biggest influence in audit quality is due professional care.

Keyword: Independency, experience, due professional care, accountability, the behavior is functionaled auditor, audit quality