

ABSTRAKSI

Kualitas audit adalah kemampuan pemeriksaan (laporan audit) untuk memberikan informasi dan memberikan kontribusi pada manajemen laporan keuangan perusahaan yang diperiksa (audit). Laporan audit yang berkualitas adalah laporan yang tentu relevan dengan kondisi riil perusahaan (Arens, 2008). Penelitian ini bertujuan untuk mengetahui dan menganalisis bahwa independensi, pengalaman, *due professional care*, dan akuntabilitas berpengaruh terhadap kualitas audit.

Populasi semua auditor yang bekerja pada Inspektorat Kabupaten Jepara dan Demak dengan metode *purposive sampling* dan 40 responden. Menggunakan analisis uji V, uji R, uji Asumsi Klasik, uji R^2 , uji F, dan uji t.

Berdasarkan hasil penelitian dapat disimpulkan bahwa bahwa independensi, pengalaman, berpengaruh signifikan terhadap kualitas audit, sedangkan *due professional care*, dan akuntabilitas berpengaruh signifikan terhadap kualitas audit. Nilai koefisien determinasi menunjukkan bahwa independensi, pengalaman, *due professional care*, dan akuntabilitas secara bersama-sama mempengaruhi variabel dependen (kualitas audit) sebesar 96,9% sedangkan sisanya 3,1% dipengaruhi oleh faktor lain.

Kata Kunci: independensi, pengalaman, *due professional care*, dan akuntabilitas

ABSTRACT

Audit quality is the ability of an examination (audit report) to provide information and contribute to the management of the examined company financial statements (audit). Qualified audit report is a report that is certainly relevant to the real condition of the company (Arens, 2008). This study aims to identify and analyze that independence, work experience, professional due care, and accountability to audit quality.

The population of all auditors working in the Inspectorate of the district of Jepara and Demak using purposive sampling and 40 respondents. Using the test analysis V, test R, classical assumption test, test R^2 , test F and test t.

According to the result of researc, it can be conclude that Independence and work experience do not have significant impact on audit quality, while the professional due care and accountability have a positive impact on audit quality. The coefficient of determination indicates that independence, work experience, professional due care, and accountability competence simultaneously affect the dependent variable (audit quality) of 96,9%, the reamaining 3,1% influenced by other factors.

Keywords: independence, work experience, professional due care, accountability and audit quality