

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh independensi, pengalaman, *due professional care*, akuntabilitas dan integritas terhadap kualitas audit. Tehnik analisis yang digunakan pada penelitian ini adalah regresi linier berganda.

Populasi dan sampel pada penelitian ini mencakup auditor yang bekerja di KAP (Kantor Akuntan Publik) di wilayah kota Semarang. Pengambilan sampel pada penelitian ini menggunakan metode kuesioner, yaitu sejumlah pertanyaan tertulis yang digunakan dalam arti laporan tentang hal-hal yang dia ketahui sehingga sampel pada penelitian ini berjumlah 60 auditor dari 4 KAP (Kantor Akuntan Publik).

Hasil penelitian menunjukkan bahwa independensi berpengaruh negatif tidak signifikan terhadap kualitas audit, pengalaman berpengaruh positif signifikan terhadap kualitas audit, *due professional care* berpengaruh negatif tidak signifikan terhadap kualitas audit, akuntabilitas berpengaruh positif signifikan, dan integritas berpengaruh positif terhadap kualitas audit.

Kata Kunci : Independensi, Pengalaman, *Due professional care*, Akuntabilitas, Integritas, kualitas audit

ABSTRACT

This study aims to analyze the influence of independence, experience, due professional care, accountability and integrity to audit quality. The analysis technique used in this research is multiple linear regression.

Population and sampel in this study include auditors who work in KAP (Public Accounting Firm) in the city of Semarang. Sempel sampling in this study using questionnaire method, which is a number of written questions used in the meaning of the report about things that he knew so sampel in this study amounted to 60 auditors from 4 KAP (Public Accounting Firm).

The result of the research showed that independence had negative effect not significant to audit quality, experience had a significant positive effect on audit quality, due professional care had no significant negative effect on audit quality, accountability had positive significant effect, and integrity had positive effect on audit quality.

Keywords : Independence, Experience, Due professional care, Accountability, Integrity, audit quality