

ABSTRAK

PENGARUH INDEPENDENSI, PENGALAMAN, *DUE PROFESSIONAL CARE* DAN AKUNTABILITAS TERHADAP KUALITAS AUDIT
Studi empiris pada Kantor Akuntan Publik Daerah Istimewa Yogyakarta

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Penelitian ini bertujuan untuk menganalisis dan mendapatkan bukti empiris tentang pengaruh independensi, pengalaman kerja, *due professional care*, dan akuntabilitas auditor terhadap kualitas audit auditor Kantor Akuntan Publik di DIY.

Penelitian ini merupakan studi empiris. Data diperoleh dengan kuesioner yang disebar kepada para auditor yang terdapat di KAP (Kantor Akuntan Publik) DIY. Kantor Akuntan Publik ini terdaftar pada Directory IAPI di DIY. populasi dalam penelitian ini adalah semua auditor di DIY, dan sampelnya berjumlah 30 auditor. Analisis data dilakukan dengan metode regresi linier berganda.

Berdasarkan hasil penelitian ditemukan bahwa independensi, pengalaman kerja, *due professional care* dan akuntabilitas auditor memiliki pengaruh positif signifikan terhadap kualitas audit. Variabel pengalaman sebagai variabel yang paling berpengaruh terhadap kualitas audit.

Kata Kunci: Independensi, Pengalaman, *Due Professional Care*, Akuntabilitas, Kualitas Audit.

ABSTRACT

**THE INFLUENCE OF INDEPENDENCY, EXPERIENCE, DUE
PROFESSIONAL CARE AND ACCOUNTABILITY TO THE QUALITY
OF AUDIT**

Empirical Studies At Public Accounting Firm, Yogyakarta Special Region

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This study aimed to analyze the influence of independency, work experience, due professional care, and accountability of auditors on audit quality at the public accounting firms at Yogyakarta Special Region.

This study is an empirical study. Data was collected by questionnaires that was distributed to the auditors of KAP (Public Accounting Firms). This Public Accounting Firms were registered at the Directory of IAPI in DIY. Population in this research was all auditors at DIY, and the sample were 30 auditors. Data was analysed by multiple linear regression method.

The result showed that independency, work experience, due professional care and accountability of auditors had a significant positive influenced to the audit quality. The experience variable was the most influential variable that influenced audit quality.

Keywords: Independency, Experience, Due Professional Care, Accountability, Quality Audit.