

**INFLUENCE OF INDEPENDENCE, DUE PROFESSIONAL CARE, ACT
UPON CODE OF ETHICS AND AUDIT FEE FOR THE AUDIT QUALITY
IN PUBLIC ACCOUNTANT OFFICE IN JAKARTA**

BY :

ABDUL SOMAD

43208010073

ABSTRACT

This research is aimed to identify, analyze and obtain the empirical data in relation to the effect of independence, due professional care, act upon code of ethics and audit fee for the audit quality in public accountant offices in Jakarta.

The independent variables in this research are independence, due professional care, act upon code of ethics and audit fee. The dependent variable, on the other hand, in this research is the audit quality. Data of this research is primer data obtained from questionnaires circulated to all auditors in public accountant offices in Jakarta.

Analysis model that used is multiple liniear regression, these analysis based on valid questionnaires taken from 60 respondents.

These research outcomes represent the independence, due professional care, act upon code of ethics and audit fee that have significant impacts to the audit quality of auditors in public accountant offices in Jakarta simultaneously. Partially, due professional care and act upon code of ethics are have significant impact to the audit quality, but the audit fee aren't have significant impact to the audit quality, while the independence are have negative impact to the audit qulity in public accountant offices in Jakarta.

Keyword : *Independence, Due Professional Care, Act Upon Code of Ethics, Audit Fee and Audit Qulity*