

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan memperoleh bukti empiris mengenai pengaruh independensi, *due professional care*, pengalaman dan akuntabilitas terhadap kualitas audit pada Kantor Akuntan Publik di Jakarta Barat.

Populasi dalam penelitian ini berjumlah 22 Kantor Akuntan Publik di Jakarta Barat yang terdaftar di direktori KAP & AP 2013. Dengan penyebaran kuesioner sebanyak 90 kuesioner namun hanya 80 kuesioner yang dikembalikan dari 10 Kantor Akuntan Publik. Pengambilan sampel dilakukan dengan teknik *convenience sampling*. Skala pengukuran variable menggunakan skala ordinal/likert. Pengumpulan data dilakukan dengan kuesioner yang disampaikan secara langsung kepada auditor. Metode analisis data menggunakan uji asumsi klasik, uji kesesuaian model, serta uji hipotesis.

Hasil penelitian menunjukkan bahwa independensi dan pengalaman berpengaruh terhadap kualitas audit, sedangkan *due professional care* dan akuntabilitas tidak berpengaruh.

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

ABSTRACT

This study aims to identify and obtain empirical evidence about the effect independence, competence, and professional skepticism auditors on the quality of audit on a public accounting firm in West Jakarta.

The population in this study amounted to 22 public accounting firm in West Jakarta listed in the directory KAP&AP 2013. The distribution of the questionnaire of 90 questionnaire, but only 80 questionnaire in return from 10 public accounting firm. The method used in sampling was convenience sample. The scale of measurement variables using on ordinal scale/likert. Data was collected through questionnaire submitted directly to the auditor. Use traditional methods of data analysis classical assumption, test the suitability of the model and hypothesis testing.

The results showed that the independence and experience of an effect on audit quality, while due professional care and accountability had no effect.

Keywords : Independence, Due Professional Care, Experience, Accountability, Quality Of Audit.

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