

RINGKASAN

Judul Penelitian ini adalah pengaruh independensi, *due professional care*, etika profesi, pengalaman kerja dan kepuasan kerja auditor terhadap kualitas audit pada kantor akuntan publik di Kota Semarang. Penelitian ini bertujuan untuk menginterpretasikan pengaruh independensi, *due professional care*, etika profesi, pengalaman kerja dan kepuasan kerja terhadap kualitas audit pada kantor akuntan publik di Kota Semarang.

Populasi dalam penelitian ini adalah auditor independen yang bekerja di Kantor Akuntan Publik di wilayah Semarang. Teknik *convenience sampling* digunakan dalam penelitian ini dengan jumlah 75 auditor. Pengumpulan data dalam penelitian ini menggunakan survei kuesioner dan wawancara. Data yang dikumpulkan diolah dengan menggunakan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa independensi, *due professional care*, etika profesi, pengalaman kerja dan kepuasan kerja berpengaruh secara simultan terhadap kualitas audit. Secara parsial hanya *due professional care*, etika profesi, pengalaman kerja dan kepuasan kerja yang berpengaruh positif terhadap kualitas audit.

Kata kunci : Kualitas Audit, Independensi, *Due Professional Care*, Etika Profesi, Pengalaman Kerja, Kepuasan Kerja.

SUMMARY

This study is entitled the effect of the independence, due professional care, professional ethics, job experience and job satisfaction of auditors on audit quality in the public accounting firm in Semarang. This study aimed to interpreted the effect of the independence, due professional care, professional ethics, job experience and job satisfaction to the quality audit in the public accounting firm in Semarang.

The population in this study is independent auditor who work in public accounting firm in Semarang. Convenience sampling technique used in this study as many as 75 auditor. Data collection in this study using a questionnaire survey and interviews. The data were processed using multiple linear regression analysis.

The results of this study indicate that independence, due professional care, professional ethics, job experience and job satisfaction simultaneously affect on audit quality. Partially, only due professional care, professional ethics, job experience and job satisfaction have a positive effect on audit quality.

Keywords: Audit Quality, Independence, Due Professional Care, Professional Ethics, Job Experience, Job Satisfaction.