

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh due profesional care, akuntabilitas, independensi dan audit fee terhadap kualitas audit. Teknik pengambilan sampel yang digunakan adalah *simple random sampling*. Sampel penelitian yang diperoleh berjumlah 76 responden. Metode pengumpulan data dilakukan melalui kuesioner dengan menggunakan analisis data berupa Analisis Regresi Berganda pada aplikasi SPSS 20,0 untuk windows, serta dokumentasi. Hasil penelitian ini menunjukkan bahwa due profesional care berpengaruh secara signifikan terhadap kualitas audit, akuntabilitas berpengaruh secara signifikan terhadap kualitas audit, independensi berpengaruh secara signifikan terhadap kualitas audit, dan audit fee berpengaruh secara signifikan terhadap kualitas audit.

Kata kunci: due profesional care, akuntabilitas, independensi, audit fee, kualitas audit.



SUMMARY

This study aims to determine the effect of due professional care, accountability, independence and audit fees on audit quality. The sampling technique used is simple random sampling. The research sample obtained amounted to 76 respondents. The method of data collection is done through a questionnaire using data analysis in the form of Multiple Regression Analysis on the SPSS 20.0 application for windows, as well as documentation. The results of this study indicate that due professional care significantly influences audit quality, accountability significantly influences audit quality, independence significantly influences audit quality, and audit fees significantly influences audit quality.

Keywords: due professional care, accountability, independence, audit fees, audit quality.

