

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, *due professional care*, pengalaman kerja, motivasi, *gender*, kompetensi, *fee audit*, *audit tenure*, *workload*, dan implementasi standar ISA terhadap kualitas audit yang dihasilkan oleh Kantor Akuntan Publik yang berada di Provisi D.I Yogyakarta. Teknik pengambilan sampel yang digunakan adalah *accidental sampling*. Sampel penelitian yang diperoleh berjumlah 55 responden. Metode pengumpulan data dilakukan melalui kuesioner dengan menggunakan analisis data berupa Analisis Regresi Berganda pada aplikasi *SPSS v 23 for windows*, serta dokumentasi.

Hasil penelitian ini menunjukkan bahwa Independensi auditor berpengaruh positif signifikan terhadap kualitas audit, *Due Professional Care* berpengaruh positif namun tidak signifikan terhadap kualitas audit, Pengalaman kerja berpengaruh positif signifikan terhadap kualitas audit, Motivasi berpengaruh positif namun tidak signifikan terhadap kualitas audit, *Gender* tidak berpengaruh signifikan terhadap kualitas audit, Kompetensi berpengaruh positif signifikan terhadap kualitas audit, *Fee audit* berpengaruh positif namun tidak signifikan terhadap kualitas audit, *Audit tenure* berpengaruh negatif namun tidak signifikan terhadap kualitas audit, *Workload* berpengaruh negatif signifikan terhadap kualitas audit, Implementasi standar ISA berpengaruh positif signifikan terhadap kualitas audit.

Kata kunci: independensi, *due professional care*, pengalaman kerja, motivasi, *gender*, kompetensi, *fee audit*, *audit tenure*, *workload*, implementasi standar ISA, kualitas audit

SUMMARY

This study aims to determine the effect of independence, due professional care, work experience, motivation, gender, competence, audit fees, audit tenure, workload, and implementation of ISA standards on audit quality produced by the Public Accountant Office located in Provision D.I Yogyakarta. The sampling technique used was accidental sampling. The research sample obtained amounted to 55 respondents. Data collection method is done through a questionnaire using data analysis in the form of Multiple Regression Analysis on the SPSS v 23 for windows application, as well as documentation.

The results of this study indicate that auditor independence has a significant positive effect on audit quality, Due Professional Care has a positive but not significant effect on audit quality, work experience has a significant positive effect on audit quality, motivation has a positive but not significant effect on audit quality, Gender has no significant effect on audit quality, Competence has significant positive effect on audit quality, Audit fee has positive but not significant effect on audit quality, Audit tenure has negative but not significant effect on audit quality, Workload has significant negative effect on audit quality, Implementation of ISA standard has significant positive effect on audit quality .

Keywords: independence, due professional care, work experience, motivation, gender, competence, audit fees, audit tenure, workload, implementation of ISA standards, audit quality