

ABSTRACT

This study aims to determine how much influence due professional care and accountability to audit quality in 11 public accounting firm that is registered with the FSA in Bandung.

The method used is descriptive and verification methods. The population in this study a total of 11 public accounting firm that is active in the city of Bandung based on data from the FSA. The sampling technique used is Proportionate to the sampling technique used purposive sampling, for taking samples of the population members do on certain considerations. As well as the sample is determined by using the formula slovin, based on a formula that calculated a sample of a population of 177 people auditor at the rate of error of 15% (for consideration is very difficult to get the respondents, although in general the level of tolerating the use of 1%, 5% and 10%) then obtained samples of 36 respondents. Testing the hypothesis, in technical analysis based on statistics that the normality test, multicollinearity, autokolerasi test, heteroscedasticity test, validity, reliability, multiple linear regression analysis, correlation analysis, coefficient of determination, t test, and test F.

The results of this study showed that partially due professional care amounted to 44.5% effect on audit quality and accountability of 23.1% effect on audit quality. While simultaneously showing that due professional care and accountability 67.7% effect on audit quality, and the remaining 32.3% is the influence of other factors that were not studied, including: Experience Auditor (Saripudin, Netty Herawaty, Rahayu, 2012), Ethics auditor (Martini, SE, M.Akt 2010) and others.

Keywords: Due Professional Care, Accountability and Quality Audit.