

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh kompetensi, independensi, dan *Due Professional Care* terhadap kualitas audit pada Kantor Akuntan Publik di Kota Bandung.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *non probability sampling* dengan metode sampling jenuh. Analisis statistik yang digunakan dalam penelitian ini adalah uji asumsi klasik, analisis regresi, korelasi, pengujian hipotesis dengan menggunakan uji t dan uji F serta analisis koefisien determinasi. Banyaknya populasi penelitian adalah 30 orang, sampel penelitian yang digunakan adalah 30 orang dengan sumber data yang diperoleh melalui hasil pengisian kuesioner.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa Secara parsial kompetensi, independensi, dan *due professional care* terhadap kualitas audit. Besarnya pengaruh kompetensi sebesar 3,4%, independensi sebesar 14,0%, dan *due professional care* sebesar 63,2% terhadap kualitas audit. Secara simultan kompetensi, independensi, dan *due professional care* terhadap kualitas audit sebesar 80,6%, sedangkan sisanya 19,4% merupakan faktor lain di luar ketiga variabel independen yang sedang diteliti, seperti faktor motivasi, mekanisme kerja, kepemimpinan, psikologis dan lain-lain.

Kata Kunci: kompetensi, independensi, dan *Due Professional Care* terhadap kualitas audit

## **ABSTRACT**

*This research aims to determine the influence of competence, independence, and Due Professional Care on audit quality in the public accounting firm in Bandung.*

*The research approach used in this research is descriptive analysis and verification by using primary data. The sampling technique used is non-probability sampling and sampling methods saturated. The statistical analysis used in this study is the classical assumption test, regression analysis, correlation, hypothesis testing using *t* test and *F* as well as the coefficient of determination. The number of the study population was 30 people, the study sample used is 30 people with a source of data obtained from the results of questionnaires.*

*Based on the results of research conducted showed that Partially competence, independence, and due care professionals to audit quality. The amount of influence the competence of 3.4%, the independence of 14.0%, and due professional care by 63.2% to audit quality. Simultaneously competence, independence, and due care professionals to audit quality 80.6%, while the remaining 19.4% are other factors beyond the three independent variables being studied, such as motivation, working mechanisms, leadership, psychological and so on other.*

*Keywords: Competence, Independence and Due Professional Care to Quality Audit*

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