

ABSTRACT

This research aims to determine the magnitude of the influence of due professional care and audit evidence on the audit quality at 7 Public Accounting Firms registered at IAPI in Bandung.

The research approach used in this research is a descriptive and quantitative analysis using primary data. The sampling technique used is simple random sampling. Statistical analysis used in this research is descriptive and verification. The population in this study are auditors who work in Public Accounting Firms registered at IAPI in Bandung. The number of samples taken by as many as 41 auditors.

Based on the results of the research conducted, it can be seen that due professional care partially affects the audit quality with a contribution of 20.1%. Audit evidence affects the audit quality with a contribution of 19.0%.

Keywords: Due Professional Care, Audit Evidence, Audit Quality.