

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *self efficacy* dan *due professional care* terhadap kualitas audit pada 7 Kantor Akuntan Publik di Kota Bandung yang terdaftar pada Institut Akuntan Publik Indonesia (IAPI). *Self efficacy* dan *due professional care* sebagai variabel independen, kualitas audit sebagai variabel dependen.

Pendekatan penelitian yang digunakan pada penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik *sampling* yang digunakan adalah *random sampling*. Dari kriteria yang ditetapkan dan diperoleh jumlah sampel yang diambil sebanyak 41 auditor. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, analisis regresi linear sederhana, koefisien korelasi, koefisien determinasi, dan uji *t*.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa terdapat secara parsial internal *self efficacy* berpengaruh positif terhadap kualitas audit dengan kontribusi sebesar 55.9%, *due professional care* berpengaruh positif terhadap kualitas audit dengan kontribusi sebesar 37.5%. Hal ini menunjukkan bahwa *self efficacy* dan *due professional care* membuat hasil kualitas pekerjaan lapangan dan pelaporan audit semakin baik.

Kata Kunci : *Self Efficacy, Due Professional Care, Kualitas Audit.*

ABSTRACT

This study aims to determine the magnitude of the influence of self-efficacy and due professional care on the audit quality at 7 Public Accounting Firms in Bandung City which are registered with the Indonesian Institute of Certified Public Accountants (IAPI). self-efficacy and due professional care as independent variables, audit quality as dependent variables.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique use is random sampling. From the criteria set, the number of samples taken was 41 auditors. Statistical analysis used in this research validity test, reliability test, simple linear regression analysis, correlation coefficient, coefficient of determination, and t test.

Based on the results of the research conducted, it can be seen that there is a self-efficacy that has a positive effect on audit quality a contribution of 55.9% and due professional care has a positive effect on audit quality a contribution of 37.5%. This shows that self-efficacy and due professional care make the audit quality increasingly good.

Keyword: *Self-Efficacy, Due Professional Care, The Audit Quality.*