

ABSTRACT

This study aims to determine the influence of Due Professional Care, Accountability and Moral Reasoning Auditors on Audit Quality at Public Accounting Firms in the Bandung City Region which are registered with the Financial Services Authority (OJK).

The research approach used in this research is descriptive and verification analysis using primary data. The population in this study were auditors working at Public Accounting Firms in the Bandung City Region registered with the Financial Services Authority (OJK) and the number of samples taken was 41 auditors. The sampling technique used is Simple random sampling. Statistical analysis used in this research is validity test, reliability test, correlation coefficient analysis, multiple linear regression analysis, determination coefficient analysis, partial test (t test), simultaneous test (F test).

Based on the results of the research conducted, it can be seen that partially Due Professional Care has a significant effect on audit quality with a contribution of 23% Accountability has a significant effect on audit quality with a contribution of 28% Moral Reasoning has a significant effect on audit quality with a contribution of 15% Due Professional Care , Accountability and Moral Reasoning auditors simultaneously influence the effect of 69% on Audit Quality. This shows that the better the auditor's Due Professional Care, Accountability and Moral Reasoning, the better quality the audit results will be.

Keywords: Due Professional Care, Accountability, Moral Reasoning, Audit Quality