

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *Due Professional Care*, Etika Profesi Auditor, dan Pengalaman Kerja Auditor terhadap Kualitas Audit pada Auditor yang bekerja di Kantor Akuntan Publik di Wilayah Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK).

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan analisis verifikatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah Auditor yang bekerja di Kantor Akuntan Publik di Wilayah Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK) dengan jumlah sampel yang diambil sebanyak 35 auditor. Teknik sampling yang digunakan dalam penelitian ini adalah *Probability Sampling* dengan teknik menggunakan metode *Simple Random Sampling*. Analisis statistik yang digunakan dalam penelitian ini yaitu uji validitas, uji realibilitas, analisis regresi linear berganda, analisis koefisien korelasi, analisis koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan dalam penelitian ini adalah metode statistik uji t (parsial) dan uji f (uji simultan).

Berdasarkan hasil penelitian yang dilakukan, dapat diketahui bahwa *Due Professional Care* berpengaruh positif secara signifikan terhadap Kualitas Audit sebesar 32,1%, artinya semakin cermat auditor dalam melaksanakan tugas audit maka Kualitas Auditnya semakin meningkat. Etika Profesi Auditor berpengaruh positif secara signifikan terhadap Kualitas Audit sebesar 27,4%, artinya semakin beretika seorang auditor dalam melaksanakan tugas audit maka Kualitas Auditnya akan semakin meningkat. Pengalaman Kerja Auditor berpengaruh positif secara signifikan terhadap Kualitas Audit sebesar 37,1%, artinya semakin berpengalaman seorang auditor dalam melaksanakan tugas audit maka Kualitas Auditnya akan semakin meningkat. Berdasarkan hasil penelitian uji f dapat diketahui bahwa *Due Professional Care*, Etika Profesi Auditor, dan Pengalaman Kerja Auditor secara simultan positif terhadap Kualitas Audit sebesar 96,6%, artinya semakin tinggi *Due Professional Care*, Etika Profesi Auditor, dan Pengalaman Kerja Auditor maka Kualitas Auditnya semakin baik.

Kata kunci: *Due Professional Care*, Etika Profesi Auditor, Pengalaman Kerja Auditor, Kualitas Audit

ABSTRACT

This study aims to determine the influence of Due Professional Care, Auditor Professional Ethics, and Auditor Work Experience on Audit Quality in Auditors working at Public Accounting Firms in the Bandung City Region registered with the Financial Services Authority (OJK).

The research approach used in this study is descriptive analysis and verifiable analysis using primary data. The population in this study is Auditors who work at Public Accounting Firms in the Bandung City Region who are registered with the Financial Services Authority (OJK) with a sample of 35 auditors. The sampling technique used in this study is Probability Sampling with a technique using the Simple Random Sampling method. The statistical analysis used in this study is validity test, reality test, multiple linear regression analysis, correlation coefficient analysis, determination coefficient analysis. Meanwhile, the hypothesis testing used in this study is the statistical method of t test (partial) and f test (simultaneous test).

Based on the results of the research conducted, it can be seen that Due Professional Care has a significant positive effect on Audit Quality by 32.1%, meaning that the more careful the auditor is in carrying out audit duties, the better the Audit Quality will be. Auditor Professional Ethics has a significant positive effect on Audit Quality by 27.4%, meaning that the more ethical an auditor is in carrying out audit duties, the more his Audit Quality will increase. Auditor Work Experience has a significant positive effect on Audit Quality by 37.1%, meaning that the more experienced an auditor is in carrying out audit duties, the more Audit Quality will increase. Based on the results of the test study, it can be seen that Due Professional Care, Auditor Professional Ethics, and Auditor Work Experience are simultaneously positive for Audit Quality by 96.6%, meaning that the higher the Due Professional Care, Auditor Professional Ethics, and Auditor Work Experience, the better the Audit Quality.

Keywords: Due Professional Care, Auditor Professional Ethics, Auditor Work Experience, Audit Quality