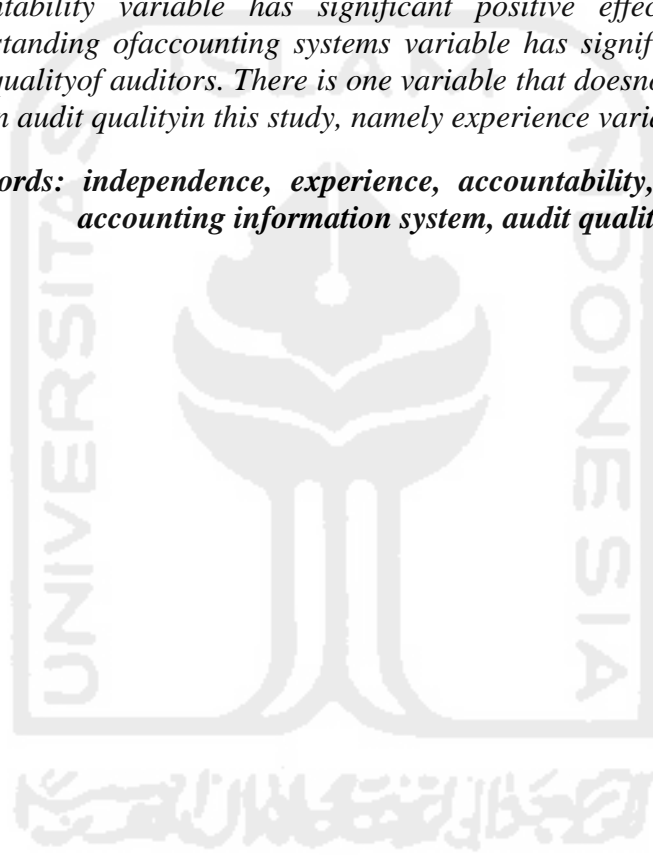


ABSTRACT

This study aimed to analyze the influence of independence, experience, accountability and understanding of accounting information system on audit quality. The population of this study were auditor who works in public accounting firms that are in the region of Yogyakarta. The samples were conducted by simple random sampling technique. Data was collected using questionnaires distributed as much as 48 and only 37 questionnaires can be processed. Then the data were analyzed using SPSS. The results showed that independence variable has significant positive effect on audit quality. Accountability variable has significant positive effect on audit quality. Understanding of accounting systems variable has significant positive effect on the quality of auditors. There is one variable that does not have a significant effect on audit quality in this study, namely experience variable.

Key words: *independence, experience, accountability, understanding of accounting information system, audit quality.*



ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi, pengalaman, akuntabilitas dan pemahaman sistem informasi akuntansi terhadap kualitas audit. Populasi dan sampel pada penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Daerah Istimewa Yogyakarta. Teknik pengumpulan data menggunakan simple random sampling. Data penelitian diperoleh dengan membagikan kuesioner kepada responden sejumlah 48 kuesioner dan dari kuesioner yang disebar terkumpul sebanyak 37 kuesioner yang bisa diolah. Kemudian data tersebut dianalisis menggunakan SPSS. Hasil penelitian menunjukkan bahwa variabel independensi berpengaruh positif signifikan terhadap kualitas audit. Variabel akuntabilitas berpengaruh positif signifikan terhadap kualitas audit. Variabel pemahaman sistem akuntansi berpengaruh positif signifikan terhadap kualitas auditor. Terdapat satu variabel yang tidak berpengaruh signifikan terhadap kualitas audit dalam penelitian ini, yaitu pengalaman.

Kata kunci: independensi, pengalaman, akuntabilitas, pemahaman sistem informasi akuntansi, kualitas audit.

