

Abstract

This research aims to analyze the influence of the effectiveness of independency, auditor's experience, due professional care, accountability, emotional intelligence, and competency towards audit quality. The object of the research was auditor who currently working in the Public Accounting Firm in Daerah Istimewa Yogyakarta (DIY). The statistical tool which has been used to examine the hypothesis is using multiple regression with assisted by SPSS 21. The analysis shows that the effectiveness of independency has a significant positive effect towards audit quality, the experience has a significant positive effect towards audit quality, the due professional care has a significant positive effect towards audit quality, accountability has a significant positive effect towards audit quality, emotional intelligence has a significant positive effect towards audit quality, and competency has a significant positive effect towards audit quality.

Key Words: audit quality, independency, experience, due professional care, accountability, emotional intelligence, competency.



Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh independensi, pengalaman auditor, due professional care, akuntabilitas, kecerdasan emosional, dan kompetensi terhadap kualitas audit. Populasi penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik (KAP) di wilayah Daerah Istimewa Yogyakarta (DIY). Alat Statistik yang digunakan untuk menguji hipotesis adalah menggunakan regresi berganda (multiple regression) dengan bantuan SPSS 21. Hasil analisa menunjukkan bahwa independensi berpengaruh positif signifikan terhadap kualitas audit, pengalaman berpengaruh positif signifikan terhadap kualitas audit, due professional care berpengaruh positif signifikan terhadap kualitas audit, akuntabilitas berpengaruh positif signifikan terhadap kualitas audit, kecerdasan emosional berpengaruh positif signifikan terhadap kualitas audit, dan kompetensi berpengaruh positif signifikan terhadap kualitas audit.

Kata Kunci: Kualitas Audit, Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Kecerdasan Emosional, Kompetensi.

