

ABSTRACT

This study was conducted to determine the effect of competence, independence, accountability and due professional care has an effect on audit quality. This research is a field study using survey methods. Survey method by distributing questionnaires to some auditors in public accounting firm that is in Palembang. The population in this study is the auditor who worked at a public accounting firm located in Palembang. There are 9 KAP listed in Palembang. Due to the amount of external auditors which there is little in Palembang, then all of the external auditor is sampled in this study. This study uses primary data 31. This research was conducted using multiple linear regression analysis with a significance level of 5% error level.

The results lead to the conclusion that accountability has an effect on audit quality. That is, the auditor in performing the audit have a sense of responsibility to complete its audit work in accordance with the procedures and standards of public accounting. So that the resulting audit reports can be accounted for and qualified for the parties concerned that requiring audit reports his client as the basis for decision making. While the competence, independence and due professional care does not have any impact on audit quality. The result is expected to be useful as a reference for future research.

Keywords: Competence, Independence, Accountability, Due Professional Care and Quality Audit