

ABSTRACT

Yohanes Yogi Prasetyo Sutjijadi, “Pengaruh Kompetensi, Independensi, dan Akuntabilitas Terhadap Kualitas Audit Pada KAP Di Palembang .” (dibawah bimbingan Mutiara Maimunah., S.E., M.Si., Ak.)

This study examines the effect of independence, competence, and accountability to quality of audits. This study uses primary data as much as 31. The research was conducted using multiple linear regression analysis with a significance level of 5%, data were collected by convenience sampling method of sampling. Samples of this study is auditor who worked on at KAP Palembang. The results showed that the competence and accountability affect the quality of audits.

It means, the higher the level of knowledge of the auditor will effect the success in performing the audit. The higher the accountability that is owned by an auditor, the quality of the resulting audit will be higher as well. While not affecting the quality of audit independence. The results of this study is expected to be useful as a reference for future studies.

Keywords : Independence, Competence, Accountability, Quality of audit.