

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *due professional care*, kompetensi, independensi, dan pengalaman kerja auditor terhadap kualitas audit. Penelitian ini menggunakan metode kuantitatif dengan metode analisis data yaitu regresi linier berganda. Data yang diperoleh diolah menggunakan SPSS versi 25. Sampel dalam penelitian ini merupakan Kantor Akuntan Publik (KAP) di wilayah Jawa Timur yang tercatat pada Direktori IAPI tahun 2024 sebanyak 81 KAP dengan jumlah responden sebanyak 121 responden. Metode penentuan sampel adalah *purposive sampling*. Hasil penelitian dengan uji regresi linier berganda menunjukkan bahwa variabel *due professional care* dan kompetensi tidak berpengaruh signifikan terhadap kualitas audit. Sementara itu, variabel independensi dan pengalaman kerja auditor berpengaruh positif signifikan terhadap kualitas audit.

Kata kunci : kualitas audit, *due professional care*, kompetensi, independensi, pengalaman kerja auditor

ABSTRACT

This study aims to examine the effect of due professional care, auditor competence, independence, and work experience on audit quality. This study employs a quantitative research approach, with multiple linear regression used as the data analysis method. The data were processed using SPSS version 25. The sample of this study consists of Public Accounting Firms (PAFs) in East Java listed in the IAPI Directory in 2024, totaling 81 firms with 121 respondents. The sampling method applied was purposive sampling. The results of the multiple linear regression analysis indicate that due professional care and auditor competence do not have a significant effect on audit quality. Meanwhile, auditor independence and work experience have a positive and significant effect on audit quality.

Keywords: audit quality, due professional care, competence, independence, auditor work experience