

**Pengaruh Independensi, Kompetensi dan *Due Professional Care* Terhadap  
Kualitas Audit  
(Studi Survey Pada Kantor Akuntan Publik Yang Berada di Bandung)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui bagaimana gambaran independensi, kompetensi, *due professional care*, dan kualitas audit, serta bagaimana pengaruh independensi, kompetensi, dan *due professional care* terhadap kualitas audit pada Kantor Akuntan Publik yang berada di Bandung. Faktor-faktor yang diuji dalam penelitian ini adalah independensi, kompetensi, dan *due professional care* sebagai variabel independen, sedangkan kualitas audit sebagai variabel dependen.

Metode penelitian yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Populasi dalam penelitian ini adalah auditor pada Kantor Akuntan Publik yang berada di Bandung. Teknik penentuan sampel yang digunakan dalam penelitian ini yaitu teknik *probability sampling* dengan teknik *simple random sampling*, sehingga jumlah sampel dalam penelitian ini berjumlah 47 auditor pada Kantor Akuntan Publik yang ada di Bandung. Selain itu metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linear berganda pada taraf signifikansi sebesar 5%. Program yang digunakan dalam menganalisis data menggunakan *Statistical Package for Social Sciences (SPSS) Ver.23.00*.

Berdasarkan hasil penelitian menunjukkan bahwa independensi, kompetensi, *due professional care*, dan kualitas audit termasuk ke dalam kategori baik. Selain itu hasil penelitian juga secara parsial dan simultan menunjukkan bahwa independensi, kompetensi dan *due professional care* berpengaruh terhadap kualitas audit pada Kantor Akuntan Publik yang berada di Bandung. Besarnya pengaruh independensi, kompetensi, dan *due professional care* dalam memberikan kontribusi pengaruh terhadap kualitas audit sebesar 77,2%.

Kata Kunci : Independensi, Kompetensi, *Due Professional Care* dan Kualitas Audit.

***The Influence of Independence, Competence and Due Professional Care on  
Quality Audit  
(Survey Study At Public Accounting Firm Located in Bandung)***

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***ABSTRACT***

*This study aims to find out how the picture of independence, competence, due professional care, and audit quality, and how the influence of independence, competence, and due professional care to audit quality at Public Accounting Firm located in Bandung. Factors tested in this research are independence, competence, and due professional care as independent variable, while audit quality as dependent variable.*

*The research method used in this research is descriptive and verifikatif method. The population in this study is the auditor at Public Accounting Firm located in Bandung. Sampling technique used in this research is probability sampling technique with simple random sampling technique, so the number of samples in this study amounted to 47 auditors at Public Accounting Firm in Bandung. In addition, the method of analysis used in this study is multiple linear regression analysis at a significance level of 5%. The program used in analyzing data using Statistical Package for Social Sciences (SPSS) Ver.23.00.*

*Based on the results of the study showed that independence, competence, due professional care, and audit quality fall into either category. In addition, the results of research also partially and simultaneously showed that independence, competence and due professional care effect on audit quality at Public Accounting Firm located in Bandung. The magnitude of the influence of independence, competence, and due professional care in giving kontribusi influence on audit quality of 77.2%.*

*Keywords: Independence, Competence, Due Professional Care and Quality Audit.*