

***INFLUENCE OF COMPETENCE, INDEPENDENCE, WORK WORK
EXPERIENCE, MOTIVATION AND DUE PROFESSIONAL CARE TO THE
AUDIT QUALITY ON PUBLIC ACCOUNTING FIRM IN YOGYAKARTA***

ABSTRACT

The study aims to analyze the influence and provide empirical evidences about the impact of 1) the competence of the audit quality, 2) the independence of the audit quality, 3) the work experience of the audit quality, 4) the motivation of the audit quality, 5)the due professional care of the audit quality. This research performed on Public Accounting Firm in Yogyakarta. The final sample of 60 auditors. The sampling method used is non-probability sampling method with saturated sampling technique. The data analysis technique used is multiple linear regression analysis and hypothesis testing t test to see the effect partially. Data were collected throught questionnaires, distributed to the sample.

The result showed: 1) competence affects audit quality, 2) independence affects audit quality, 3) work experience affects audit quality, 4)motivation affects audit quality and 5) due professional care affects audit quality

Keywords: Competence, Independence, Work Experience, Motivation, Due Professional Care, Audit Quality