

ABSTRACT

This study aims to examine the effect of Independence, Work Experience, Due Professional Care, Accountability and Client Pressure on the Quality of Audit at the Inspectorate Office of the Special Province of Yogyakarta. The data in this study are primary data, data collection using survey methods, with questionnaires as research instruments. The questionnaire was distributed to the Yogyakarta Special Province Province Inspectorate office and 45 questionnaires were distributed. Data were analyzed using multiple linear analysis. The results of this study indicate that the variables of Work Experience, Accountability and Client Pressure affect the quality of the audit at the Inspectorate Office of the Special Province of Yogyakarta. While the Independence and Due Professional Care variables have no effect on the quality of the audit at the Yogyakarta Special Province Inspectorate office.

Keywords: Independence, Work Experience, Due Professional Care, Accountability, Client Pressure, and Audit Quality

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Independensi, Pengalaman Kerja, *Due Professional Care*, Akuntabilitas dan Tekanan Klien terhadap Kualitas Audit Pada Kantor Inspektorat Provinsi Daerah Istimewa Yogyakarta. Data dalam penelitian ini merupakan data primer, pengumpulan data menggunakan metode survei, dengan kuesioner sebagai instrumen penelitian. Kuesioner disebar ke kantor Inspektorat Provinsi Daerah Istimewa Yogyakarta dan kuesioner yang disebar sebanyak 45 kuesioner. Data dianalisis menggunakan analisis linier berganda. Hasil penelitian ini menunjukkan bahwa variabel Pengalaman Kerja, Akuntabilitas dan Tekanan Klien berpengaruh terhadap kualitas audit pada kantor Inspektorat Provinsi Daerah Istimewa Yogyakarta. Sedangkan variabel Independensi dan *Due Professional Care* tidak berpengaruh terhadap kualitas audit pada kantor Inspektorat Provinsi Daerah Istimewa Yogyakarta.

Kata kunci : Independensi, Pengalaman Kerja, *Due Professional Care*, Akuntabilitas, Tekanan Klien, dan Kualitas Audit