

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh skeptisme, *fee audit*, *audit tenure*, kreativitas, dan *due professional care* terhadap kualitas audit pada Kantor Akuntan Publik di Daerah Istimewa Yogyakarta. Populasi dari penelitian ini adalah auditor yang bekerja pada KAP di Daerah Istimewa Yogyakarta. Sampel yang digunakan dalam penelitian ini dipilih melalui metode *simple random sampling*. Metode pengumpulan data menggunakan kuesioner. Pengujian data dilakukan dengan uji validitas, uji reliabilitas sedangkan uji hipotesis dengan analisis regresi linier berganda dengan bantuan software SPSS versi 20. Hasil penelitian ini menunjukkan bahwa (1) sikap skeptisme tidak berpengaruh terhadap kualitas audit, (2) *fee audit* berpengaruh terhadap kualitas audit, (3) *fee audit* berpengaruh terhadap kualitas audit, (4) kreativitas berpengaruh terhadap kualitas audit, dan (5) *due professional care* tidak berpengaruh terhadap kualitas audit.

Kata kunci: skeptisme, *fee audit*, *audit tenure*, kreativitas, *due professional care*, dan kualitas audit.

## ABSTRACT

*This study aims to determine the effect of skepticism, fee audit, audit tenure, creativity, and due professional care on audit quality at the Public Accounting Firm in Yogyakarta. The population of this study is the auditor at the Public Accounting Firm in Yogyakarta. The sample used in this study was selected through a simple random sampling method. Methods of collecting data using questionnaires. Data testing is done by validity test, reliability test while hypothesis testing with multiple linear regression analysis with the help of SPSS version 20 software. The results of this study indicate that (1) skepticism does not affect audit quality, (2) fee audit influences audit quality, (3) audit tenure influences audit quality, (4) creativity influences audit quality, and (5) due professional care does not affect audit quality.*

*Keywords: skepticism, fee audit, audit tenure, creativity, due professional care, and audit quality.*