

ABSTRACT

External auditor is one of important profession towards good state financial governance. The audit quality released becomes benchmark in judging the quality of state finances management by its entities. But quality audit into doubt because there are auditors who are not in accordance with auditing standards and implement a code of ethics. Auditor as an independent party should carry out audit in accordance with the standards in order to produce reliable reporting. This research aims to know the effect of independence, experience, due professional care, and accountability to audit quality.

The population of this research is all auditors of BPK RI Representative office of West Java. The sampling method used convenience sampling with 54 samples of auditor. The data used in this research is primary data which is questionnaire. The analysis method used multiple regression linear.

The result of this research shows independence, experience, due professional care, and accountability BPK RI Representative office of West Java has been very good. Simultaneously independence, experience, due professional care, and accountability have a significant effect on audit quality and the partial independence, experience, due professional care, accountability with positive direction significantly effect to audit quality.

Keywords: independence, experience, due professional care, accountability, audit quality.