

# ***INFLUENCE OF WORK EXPERIENCE, INDEPENDENCE, DUE PROFESSIONAL CARE, AND AUDITOR COMPETENCE ON AUDIT QUALITY***

By Nuur Alif Abdul Muthalib

## **Abstract**

*This research was conducted to find out the influence between the relationship of Work Experience, Independence, Due Professional Care, and Competence on Audit Quality. The population in this research is an auditor at the Public Accounting Firm (KAP) of South Jakarta. This research was conducted by analyzing questionnaires from primary data derived from the answers of 52 auditors. The analysis technique used is structural equation model (SEM) using smartPLS 3.0 application with a significance rate of 5%. The results of this research show that the relationship between Work Experience, Independence, Due Professional Care, and Competence has a significant influence on audit quality.*

*Keywords: Work Experience, Independence, Due Professional Care, Auditor Competence and Audit Quality*

# **PENGARUH PENGALAMAN KERJA, INDEPENDENSI, DUE PROFESSIONAL CARE, DAN KOMPETENSI AUDITOR TERHADAP KUALITAS AUDIT**

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## **Abstrak**

Penelitian ini dilakukan untuk mengetahui pengaruh diantara hubungan Pengalaman Kerja, Independensi, *Due Professional Care*, dan Kompetensi terhadap Kualitas Audit. Populasi dalam penelitian ini ialah auditor pada Kantor Akuntan Publik (KAP) wilayah Jakarta Selatan. Penelitian ini dilakukan dengan melakukan analisa atas kuesioner dari data primer yang berasal dari jawaban responden sebanyak 52 auditor. Teknik analisis yang dipakai adalah *Structural Equation Model* (SEM) menggunakan aplikasi *smartPLS* 3.0 dengan tingkat signifikansi 5%. Hasil dari penelitian ini menunjukkan bahwa hubungan antara Pengalaman Kerja, Independensi, *Due Professional Care*, serta Kompetensi memiliki pengaruh yang signifikan terhadap Kualitas Audit.

Kata Kunci: Pengalaman Kerja, Independensi, *Due Professional Care*, Kompetensi Auditor dan Kualitas Audit