

ABSTRACT

INFLUENCE OF DUE PROFESSIONAL CARE, ACCOUNTABILITY AND INDEPENDENCE TO THE QUALITY OF RESULTS AUDITOR'S EXAMINATION

(Survey of inspectorates in Tasikmalaya City)

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This research aims to find out (1) Due Professional Care, Accountability, Independence and Quality of Auditor Examination Results on Inspectorates in Tasikmalaya City (2) The Effect of Due Professional Care, Accountability and Independence on the Quality of Auditor Examination Results on Inspectorates in Tasikmalaya City (3) To find out the influence of Due Professional Care, Accountability and Independence simultaneously on the Quality of Auditor Examination Results on Inspectorates in the City Tasikmalaya. The data used is primary data in the form of the dissemination of questionnaires to the auditor of the Inspectorate of Tasikmalaya City. The research method used is a descriptive, quantitative analysis research method with a survey approach. The data analysis technique used is path analysis with SPSS 20 tools. Based on the results of research and data processing shows that: (1) Due Professional Care, Accountability, and Quality of Examination Results at the Inspectorate of Tasikmalaya City showed good conditions. While Independence shows a fairly good classification (2) Partially Due Professional Care Accountability and Independence has a positive and significant effect on the Quality of Examination Results. (3) Simultaneously Due Professional Care, Accountability and Independence positively and significantly affect the Quality of Examination Results at the Inspectorate of Tasikmalaya City.

Keywords: Due Professional Care, Accountability, Independence, Quality of Auditor Examination Results

ABSTRAK

PENGARUH *DUE PROFESSIONAL CARE*, AKUNTABILITAS DAN INDEPENDENSI TERHADAP KUALITAS HASIL PEMERIKSAAN AUDITOR

(Survey pada Inspektorat di Kota Tasikmalaya)

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Penelitian ini bertujuan mengetahui (1) *Due Professional Care*, Akuntabilitas, Independensi dan Kualitas Hasil Pemeriksaan Auditor pada Inspektorat di Kota Tasikmalaya (2) Pengaruh *Due Professional Care*, Akuntabilitas dan Independensi secara parsial terhadap Kualitas Hasil Pemeriksaan Auditor pada Inspektorat di Kota Tasikmalaya (3) Untuk mengetahui pengaruh *Due Professional Care*, Akuntabilitas dan Independensi secara simultan terhadap Kualitas Hasil Pemeriksaan Auditor pada Inspektorat di Kota Tasikmalaya. Data yang digunakan merupakan data primer berupa penyebaran kuesioner kepada auditor inspektorat Kota Tasikmalaya. Metode penelitian yang digunakan adalah metode penelitian analisis deskriptif, kuantitatif dengan pendekatan survei. Teknik analisis data yang digunakan adalah analisis path dengan alat bantu SPSS 20. Berdasarkan hasil penelitian dan pengolahan data menunjukkan bahwa: (1) *Due Professional Care*, Akuntabilitas, dan Kualitas Hasil Pemeriksaan pada Inspektorat Kota Tasikmalaya menunjukkan kondisi yang baik. Sedangkan Independensi menunjukkan klasifikasi cukup baik (2) Secara parsial *Due Professional Care* Akuntabilitas dan Independensi berpengaruh positif dan signifikan terhadap Kualitas Hasil Pemeriksaan. (3) Secara simultan *Due Professional Care*, Akuntabilitas dan Independensi berpengaruh positif dan signifikan terhadap Kualitas Hasil Pemeriksaan pada Inspektorat Kota Tasikmalaya.

Kata Kunci : *Due Professional Care*, Akuntabilitas, Independensi, Kualitas Hasil Pemeriksaan Auditor.