

ABSTRACT

Quality audit becomes very important because, if the quality of auditing manifested wrong-then chances are good that there will be lower and vice versa, when the quality of the audits revealed low then, the possibility of wrong food is high or the giving of the opinions that do not match will occur and the impact on the confidence of the users of the financial statements against the agencies as well as the auditor in charge.

This research aims to clarify how the independence, accountability, ethics, competence, and quality audits as well as to find out if there are simultaneous and partial influence between the independence, accountability, ethics and competencies to the quality of the audit on public accountant in Yogyakarta in the year 2019.

This research is a qualitative study using primary data obtained from questionnaires and measured using a Likert scale. Pupilasi research is 12 Public Accountant Offices in Yogyakarta in 2019. The sample selection method uses the Non Probability Sampling method with the type of Convenience Sampling, then a sample of 40 auditors is obtained from a sample of Public Accounting Firms in Yogyakarta which are then given to each KAP with the Stratified Random Sampling method. The data analysis technique used is multiple regression analysis.

Based on the test results of simultaneous, independence, accountability, ethics and competencies to the quality of audits produced by the auditor, who works at the public accountant in Yogyakarta. The test results are partial indicates that positive and do not affect the independence of the sinigikan of the quality audit, accountability and competence partially do not affect significantly the quality of the audit, while the influential ethics positive and significant to the quality of the resulting auit by auditors who work at public accountant in Yogyakarta.

Based on the results of the research, then the auditor should carry out an audit by observing the principles of ethics, so that the public accountant in the Yogyakarta region can afford to keep the ethics of Auditors covering the responsibilities of the profession, the public interest, integrity, objectivity, competence and professional prudence, confidentiality, professional conduct, raising the quality of the audit. The auditor also should also strive to enhance the independence, accountability, and competence in order to better maintain and improve the quality of audits.

Keywords: *independence, accountability, ethics, competence, and quality auditing.*