

ABSTRACT

Audit quality is the possibility (joint probability) where an auditor will find and report material misstatements contained in the financial statements of his clients. Based on the Indonesian Institute of Certified Public Accountants (IICPA) audits carried out by auditors are said to be of good quality, if they meet the audit requirements or standards. Audit quality will reflect the size of the audit results of a public accounting firm. The factors that affect audit quality are workload, audit risk, and supervision. The quality of audits that will be produced by public accountants will increase if the public accountants receive a workload that is in accordance with their capacity, measurable audit risk, and good supervision in its implementation.

The purpose of this research is to find out and obtain empirical evidence simultaneously and partially regarding the effect of workload, audit risk, and supervision on audit quality (a case study of a public accounting firm in DKI Jakarta).

This type of research is descriptive verification. The population in this study is a public accounting firm located in the DKI Jakarta area. Sampling technique used in this research is probability sampling with a simple random sampling type in which 34 public accounting firms were selected as respondents. The data processed is primary data through questionnaires. The data analysis method used in this research is multiple linear regression analysis method.

This study shows the results that simultaneously workload, audit risk, and supervision variables affect audit quality. Workload partially does not have a significant effect on audit quality. Audit risk partially has a significant effect on audit quality. Partial supervision does not have a significant effect on audit quality.

In future studies, other researchers can determine other factors that can be investigated that have an influence on audit quality, so that the complexities of audit quality can be resolved over time. Further researchers can also carry out research with different objects in order to add references to various characteristics of respondents. Public Accounting Firms are expected to conduct audit risk measurements prior to carrying out audit assignments so that the audit implementation can be maximized.

Keywords: *Workload, Audit Risk, Supervision, Audit Qualit*