

ABSTRACT

The purpose of study is to examine whether audit quality attributes, namely auditing experience, understand the client's industry, responsive to the needs of clients, adhering to common standards, independence, conscientiousness, a strong commitment to quality audits, the involvement of the leadership of CPA Firm, field work precisely, the involvement of audit committees, high ethical standards, and not easy to believe has an influence on client satisfaction.

The population in this study were all heads of department of finance at the Bank. While the sample of this research is the head of the financial section of BPR in Yogyakarta Province. Reasons for selecting the Rural Bank in Yogyakarta Province is that more research is done in BPR in Central Java and data easily obtained. Types of data used are primary data, questionnaire data collection method. Dianalisis using multiple linear regression with SPSS program.

The results of this study show that only a variable audit experience, understand the client's industry, responsive to the needs of clients, adhering to common standards, careful attitude, strong commitment to quality audits, field work properly, high ethical standards partially significant impact on client satisfaction, while the other variables showed no significant impact on client satisfaction.

Keywords: Attribute audit quality, client satisfaction