

ABSTRACT

This study aims to analyze and provide empirical evidence of the influence of factors the auditor accountability and professionalism of auditors on auditor quality. Accountability includes two dimensions, namely motivation, and social obligations. While the concept of professionalism as defined in this study using four approach which consists of professional dedication, fellow professional relationships, independence, and confidence in the profession

This research is a quantitative model using Partial Least Square (PLS) to determine the direction and effect relationship dependent and independent variables. Partial Least Square (PLS) analysis conducted in 77 correspondents in 12 KAP scattered in Semarang.

Results indicated that the auditor accountability factors is motivation, and social obligations have a positive and significant individuals with the auditor quality. That means that if these factors increased, the quality of auditors will also increase. While the four concepts of professionalism that is a profession of dedication, fellow professional relationships, independence, and confidence in the profession, only independence factor which has positive and significant impact on the quality of auditors. This means that if the independence factor is increased, the quality auditors will also increase. While other factors no significant effect on the quality of auditors.

Key words: motivation, dedication to the profession, Social Obligations, fellow professional relationships, Independence, Confidence in the Profession, Auditor quality.