

ABSTRACT

This research aims to examine whether 12 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 CAC, 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 Central Java. Data used are primary data, mail survey data collection method. Analise using multiple linear regression with SPSS program.

The results of this study indicate that only a 8 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 significant impact on client satisfaction.

Keywords: Attribute audit quality, client satisfaction