

ABSTRACT

The quality of audit can reflect the performance of a Public Accounting Firm, and the services provided by the KAP have high credibility. Audit risk is the risk that occurs where an auditor unknowingly changes his opinion correctly on financial statements that have material misstatements. These factors include inherent risk, control risk, and detection risk.

This study aimed to analyze audit risk factors that influence audit quality at Public Accounting Firms (KAP) in the Bandung area. The data that will be used in this research is by distributing questionnaires to Public Accounting Firms in the Bandung area.

The research method used is a quantitative method. The type of research used is descriptive verification. The population used is 34 Public Accounting Firms in the Bandung area. In this study used a non-probability sampling technique with the type of convenience sampling. The data analysis technique uses multiple linear regression analysis.

The results of this research show that the audit risk factors which include inherent risk, control risk, detection risk experienced by auditors working at Public Accounting Firms in the Bandung area are very good, Public Accounting Firms in the Bandung area are generally dominated by small KAPs. The auditors operating in the area are very focused on the audit quality produced during the audit process. The results of the analysis test show that inherent risk, control risk, and detection risk have a simultaneous effect on audit quality. partially inherent risk, control risk, detection risk do not affect audit quality.

The conclusion of this research is that inherent risk, control risk, detection risk simultaneously influence Public Accounting Firms in the Bandung area for the period 2023. Therefore, it is recommended that Public Accounting Firms be able to produce accurate and high quality audits by taking into account audit risk factors. .

Keywords: *Inherent risk, control risk, detection risk, audit quality*