

Abstract

The fraud cases that made by public accountant offices had caused the decreasing of people trusts in public accountant. Public accountant have the responsibility to the company's financial reports when the audit begin. The increasing of needing a professional public accountant, have made all the public accountant need to develop their performance to make a trustable and dependable audit quality. To increase the quality, auditors have to do their jobs according to the independence, professional ethics and auditor's job satisfaction, so the auditors can give good quality of audit and the opinions will give the positive effect to clients and also gain people trust in public accountant.

This study aims to examine the effect of independence, professional ethics and auditor's job satisfaction to audit quality. The type of this research was descriptive verification and causality. The population in this research are all auditors at public accountant offices in Bandung. Sampling method that use in this research is convenience sampling which have 38 sample. This research uses primary data with questionnaire. The analysis method that used in this research were descriptive analysis and multiple regression analysis.

The result shows that independence, professional ethics and auditor's job satisfaction simultaneously have a significant effect on audit quality. In partially, Independence and professional ethics have a significant effect on audit quality. Whereas, auditor's job satisfaction have no significant effect on audit quality.

Keywords: independence, professional ethics, auditor's job satisfaction and audit quality