

## **ABSTRACT**

*The audit report that has been made by the auditor must have a good grade quality. Because it must be distributed to such as shareholder and the investor for the basic-decision making. Meanwhile, it must have trusted, independently competent element such as Kantor Akuntan Publik (KAP) to gain trust for the report-user because beside the user, it needed by the external author for the right and accurate report and can later be used for the economic decision-making. so then, the report itself can be counted as well. However if the author has a bad reputation for their works, the result can be worse. For example the miswritten caused by the input on the accounting report.*

*The aims of the research is to knowing the affect of auditor competency and ethics towards audit quality either simultaneously or partially measured by the respondent.*

*The research is using the descriptive verifacated research towards causality object as for the data using sampling data through convenience sampling which resulting 54 sample from the process. The research itself is using multiple regression-linear.*

*The research gave the empiric result that if the auditor and ethics competencies affect towards audit quality simultaneuosly. And partially the audit competencies is not bring the good side towards audit quality but on the contrary audit ethics is significantly gives the positive impact for the audit quality.*

*It can be concluded that the auditor who works at KAP in Bandung has a good competence, and comprehend to apply the auditor ethics and has a good audit quality when perform their works.*

*Keywords : Auditors of Competence, Auditors of Ethics, Quality of Audit*