

ABSTRACT

Certified Public Accountant (CPA) currently needed in Indonesia. To meet the needs of the fairness of the financial information, it takes a competent and independent parties in examining the financial statements, to give confidence to users that the report has been presented properly and can be used as a basis for a decision. For that, Audit Quality of Certified Public Accountant need to be reckoned, because if the quality is poor certified public accountant will produce poor audit results and their material errors in the financial statements.

This study aimed to determine the effect of ethics of auditors with audit quality partially, the influence of the audit *Fee* with partial audit quality and ethical influence between auditor and audit *Fee* simultaneously on audit quality.

The type of this research is descriptive verification of causality. The object of this research is a Certified Public Accountant located in Bandung area. The population used in this study were all auditors working in Certified Public Accountant in Bandung. Sample of this research are 54 auditors with convenience sampling method. This study used multiple linear regression analysis.

The results of this study provide empirical evidence that the ethics of auditors and audit *Fees* simultaneous effect on audit quality. Partially, ethics of auditor positive effect on audit quality and audit *Fee* also a positive effect on audit quality.

For the future research may expand the object so that it covers public accounting firm in other areas, and can add other independent variables to measure the quality of audits in order to do the development of indicators that have not been measured on these variables, and also to carry out research is not at the peak of the audit to get more samples.

Keywords: Audit Quality, Auditor Ethics, Audit *Fee*