

Abstract

Public Accountant has a responsibility to keep high audit quality. Independency and competency are among the factors which influence audit quality. This research tested the influence of auditor's independency and competency on audit quality. Population in this research were auditors working at Public Accounting Firms in Bandung.

The sample was taken using simple random sampling method and resulted in 48 respondents. Statistic tools used to test the hypothesis was multiple regression. The results of this research was that the value of the significant for independency variables was 0,002, which meant that independency partially influenced the audit quality. The significant for competency variables was 0,000, which meant that partially competency influenced the audit quality. The value of the significant was 0,000, which meant that simultaneously the independency and competency influenced the audit quality.

Further research could use more sample and different objects in order to get more results, which hopefully could be valuable for accountants in considering things related to audit quality.

Keywords: independency; competency; audit quality