

ABSTRACT

The purpose of this study is to examine the influence of auditor competence and independence on audit quality at KAP in Bandung. Audit quality is determined by 2 things, namely competence (expertise) and independence, both of which directly affect the quality and potentially affect each other. The auditor will be said to be competent or expert if the data finds a violation and the auditor is said to be independent if able to report the violation properly. The results showed that many problems encountered related to the deterioration of audit quality were the lack of a review of the working papers. The sampling technique used Nonprobability sampling did not give equal opportunities or opportunities for each element or member of the population to be selected to be sampled. Data analysis technique using multiple linear regression is processed by using software SPSS (Statistical Product Moment and Service Solution) version 20.0 for windows.

Based on the test results using SPSS software, auditor competence and independence effect simultaneously on audit quality at KAP in Bandung. Then the test partially, show the result that the competence of auditors and independence have a significant influence on audit quality in KAP in Bandung.

Keywords: Auditor Competence, Independence, Quality Audit