

ABSTRACT

The Public Accountant has an obligation to maintain the quality of the audit it produces, the quality of the audit is determined by two things: competence and independence. Not only influenced by competence and independence but also due professional care or professional skill attitude that must be owned by public accountant. Audit quality that will be generated by a public accountant or auditor will increase if the public accountant has good competence, high independence attitude and professional due diligence or professional skill that is more adequate.

This study aims to test and provide empirical evidence of the extent to which the influence of competence, independence, and due professional care auditors on audit quality in public accountants or auditors working on Public Accounting Firms in Bandung simultaneously or partially. Competence variables are projected with education, expertise, experience, attitude and behavior. The independence variable is projected with the length of the relationship with the client, the pressure of the client, the analysis of the auditor's counterpart, and the non-audit services. While the professional due care variables are projected with professional skepticism and reasonable assurance.

The population in this study is all auditors working on Public Accounting Firms in Bandung with the assumption that each Public Accounting Firms has approximately 5 people auditors. Sampling technique used in this research is Purposive Sampling technique with 64 respondents. The processed data is the primary data through the distribution of questionnaires. The method used in this research is linear regression analysis method.

Based on the results of this study shows that the value of t test for the competence variable of 0.000, then the partial competence variables affect audit quality. While the value of t test for the independence variable of 0.004, then the partial variable independence affects audit quality. The value of t test for the professional care auditor variable is 0.602, then the partial variable due professional care does not affect the quality of the audit. Simultaneously competence, independence, and due professional care variables affect audit quality.

For further, research can expand the object of research and also add other independent variables to measure audit quality. The next researcher can also change the sample determination technique with other criteria such as the respondent who can fill the questionnaire is the auditor who has more than 3 years work experience so that the auditor's professional auditor's attitudinal attitude is more adequate.

Keywords : Competence, Independence, Due Professional Care, Audit Quality