

ABSTRACT

The profession of public accountant is needed in activity and performance of company in giving trust to society. Therefore, the auditor must have a high Quality Audit. Audit Quality can be seen from Independence, Ethics and Auditor's Experience in Public Accounting Firm (KAP).

This study aims to determine how the influence of Independence, Ethics and Auditor Experience on Audit Quality at auditors at Public Accounting Firm (KAP) Bandung area. Auditor auditing results may affect Audit Quality in KAP.

The sampling technique used in this study is Non Probability Sampling with Convenience Sampling type. Respondents in this study are all of the public accountant population who have the position of partner, manager, senior auditor and junior auditor from Public Accounting Firm in Bandung area and who returned the questionnaire that has been disseminated. The analysis method used is descriptive statistical test and multiple linear regression analysis using Statistical Package For Social Sciences (SPSS) software 24.

Based on the test results, Independence, Ethics and Auditor Experience together have an effect on Quality Audit. However, Ethics partially has no significant effect on Audit Quality.

Based on these results, the Public Accounting Firm is advised to make improvements to the Auditor Ethics in order to improve the Quality of Audit better when auditors perform the auditing process at the company.

Keywords: Independence, Ethics, Experience and Quality Audit