

ABSTRACT

Public Accountant has a responsibility to keep high audit quality. Many factors that affect audit reports to be qualified include independency, objectivity, ethics, competence and professionalism. Audit quality to be generated by a Public Accountant or auditor will increase if the Public Accountant has good competence, adequate experience, and a high professional attitude.

This study aims to analyze and obtain empirical evidence about the influence of independency, objectivity, ethics, competence and professionalism to audit quality generated by auditors at Public Accounting Firm in Bandung area both partially and simultaneously.

The sampling technique used in this research is the technique of Convenience Sampling with 40 respondents. The processed data is the primary data through the distribution of questionnaires. Data analysis method used in this research is linear regression analysis method.

The results, show that simultaneously the variable competent have significant influences toward quality of an audit. Partially the variables have significant influence on the quality of an audit.

The next research used other variable to analyze audit quality, for example fee audit, time budget pleasure, etc.

Keyword : *Independency, Objectivity, Ethics, Competence, Professionalism, Audit Quality.*