

## **ABSTRACT**

*Audit is the collection and evaluation of evidence about information to determine and report the degree of compliance of the information with the criteria set. Audit should be conducted by people who are competent and independent. Besides being used by the company, the results of these audits are also used by the eksternal company as a basis for decision making. In carrying out the task of the audit, an auditor should be guided by auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI). In addition to auditing standards, the auditor also must adhere to a code of professional conduct governing the professional responsibility, competence and professional prudence, confidentiality, professional behavior and technical standards for an auditor in carrying out his profession.*

*This study aims to test and provide empirical evidence of the extent to which the influence of competence auditor's, and audit fee on audit quality in public accountants or auditors working on KAP in Bandung simultaneously or partially. The population in this study is all auditors working on KAP in Bandung with the assumption that each KAP has approximately 5 people auditors. Sampling technique used in this research is Convenience Sampling technique with 49 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 showed that the partial variable competence auditors, audit fee effect on audit quality. While the simultaneous variables of competence auditors and audit fee effect on audit quality.*

**Keywords : Competence, Audit Fee, Audit Quality**