

ABSTRACT

Financial statements aim to provide information about financial position, changes in the company's financial position used by management in making decisions. Public Accountant is a profession that is trusted to audit a company's financial statements. Therefore, public accountants must maintain the quality of the audit they produce.

The independent variables in this study are independence, auditor competence, and risk audit. While the dependent variable is audit quality. This study aims to determine how the influence of independence, auditor competency, and audit risk on audit quality in auditors working in the Public Accounting Firm in Bandung both simultaneously and partially. The sample used in this study was 34 people in 10 Public Accountant Offices in Bandung.

The sampling technique used in this study is Non Probability Sampling with the type of Convenience Sampling. The analytical method used in this study is multiple linear regression analysis using Statistical Program for Society Science (SPSS) software 23.

Based on the results of the test, the variables of independence, auditor competency, and risk audit simultaneously influence audit quality. Partially the independence and auditor competency variables have a significant effect on the positive direction of audit quality. While the audit risk variable has a significant effect on the negative direction of audit quality.

Independence has a positive effect on audit quality, which means that the higher the independence of the auditor, the higher the quality of the audit produced. Auditor competency has a positive effect on audit quality, meaning that the better the competence possessed by the auditor, the better the audit quality produced. Audit Risk has a negative effect on audit quality, meaning that the higher the audit risk, the lower the audit quality produced.

Keywords: Independence, Auditor Competence, Audit Risk, Audit Quality