

ABSTRACT

Audit is a systematical process made by competent and independent auditor which performed to gather and evaluate evidence objectively, to measure the level of fairness and reliability of a financial report. The result is used by companies and external side as a base of decision making. Therefore, the financial report which was audited by the auditor must have an excellent quality. To keep the quality of an audit, the auditor is required to have experience and competence as well as good mental behavior (independence).

This research is intended to measure how vast is the influence of competence and independence factors on the quality of an audit. Competence is measured by two indicators, knowledge and experiences. Independence is measured by four indicators, lifelong relations with the client, pressure applied by the clients, Review from auditor's colleague, and non audit services. This research is categorized in descriptive, verificative, and causal research. The population of this research is the public accountant's office located in Bandung. The sampling technique in this research is convenience sampling with 53 respondents. The processed data are primary data which has gone through the survey using questionnaire and analyzed using continuum line to describe data, and also multiple regressions to test the submitted hypothesis.

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

Keyword: Audit, Auditors, Competence, Independence, Audit Quality