

ABSTRACT

Problems concerning the quality of audit process was a debate in society in recent years. This is caused by the identification of assessment bias towards independency auditor that is not fully interpreted by the client, as well as negotiations at the beginning of the employment contract regarding the amount of audit fee. Independency of auditors and the amount of audit fee is one aspect that can affect the quality of audit process produced by the auditor.

This study aims to understand about the independence of the auditor, the amount of audit fees, and the quality of the audit process in the Public Accounting Firm in Bandung and to know the effect of auditor independence and the amount of audit fees to the quality of audit process either simultaneously or partially.

The object of this research is auditor Public Accounting Firm (KAP), which is listed on the Indonesian Institute of Public Accountants (IAPI) West Java, especially in Bandung, with a sample of 50 respondents were obtained using a convenience sampling method that is only from KAP who returned the questionnaire which had been distributed to each KAP included in the study sample. The data processed in this study are primary data. The data is then grouped and analyzed using continuum line and multiple linear regression analysis.

Based on the results of data processing can be seen that simultaneously, independency of auditors and the amount of audit fee effect on the quality of audit process, while partially, independency auditor does not affect the quality of audit process and the amount of audit fee affect the quality of audit process.

It can be proved that the independence of auditors and audit fees have a massive influence on the quality of audit process. This leads to the importance of a standard that is set to retain independency of auditors as well as to control the system and the amount of fees earned by auditors.

Keywords: independency of auditors, amount of audit fee, the quality of the audit process