

ABSTRACT

Public Accountant Office is an organization that is engaged in the service. The Services provided by public services are operational audits, compliance audits, and audit of the financial statements. This public accountant officer is known as the Big Four public accounting officer with international standards and the firm that has the highest revenue from the year 2010 until today.

This study aims to examine the effect of independence, and competence auditor's to audit quality.

The data used in this study are primary data and secondary data which will be processed to measure the quality of audit by auditor's in the Big Four public accountant officer.

This research is this type of verification study aimed to test the hypothesis through the validation of theory or the application testing, this research also includes research into the nature of causality. The population in this research are all auditors at the Big Four public accountant offices in Indonesian. Sampling method that use in this research is convenience sampling which have 91 sample. This research uses primary data with questionnaire. The analysis method that used in this research were descriptive analysis and multiple regression analysis.

The result shows that independence, and competence auditor's simultaneously have a significant effect on audit quality. In partially, Independence and competence have a significant effect on audit quality.

Keyword : Independence, competence, audit quality.