

ABSTRACT

The great trust of the users of the audited financial statements and the services provided by the Public Accountant ultimately requires the Public Accountant to pay attention to the quality of the audit it produces. Many factors that affect audit reports to be qualified include competence, experience, and professionalism. Audit quality to be generated by a Public Accountant or auditor will increase if the Public Accountant has good competence, adequate experience, and a high professional attitude.

This study aims to analyze and obtain empirical evidence about the influence of auditor competence, auditor experience, and auditor professionalism to audit quality generated by auditors at Public Accounting Firm in Bandung area both partially and simultaneously.

The population in this study are all auditors working on KAP in Bandung area. The sampling technique used in this research is the technique of Convenience Sampling with 30 respondents. The processed data is the primary data through the distribution of questionnaires. Data analysis method used in this research is linear regression analysis method.

Based on the results of this study shows that simultaneously the variables of auditor competence, auditor experience, and auditor professionalism have a significant effect on audit quality. Partially, auditor competence and auditor professionalism have a significant effect on audit quality. While the auditor's experience has no effect on audit quality.

Keywords: Auditor Competence, Auditor Experience, Auditor Professionalism, Audit Quality.