

ABSTRACT

In conducting the examination, an auditor must have high competence in order to produce a good audit quality. In addition, an attitude of independence and professionalism is also needed to improve the quality of the audit.

This study aims to determine the influence of competence, independence and professionalism on the quality of audits on auditors at the Representative of West Java Province Indonesian Supreme Audit Institution. The competence variable is measured by three indicators, namely personal quality, general knowledge, and special skills. The independence variable is measured by three indicators, namely personal disturbance, external disturbance and organizational disturbance. Professionalism is projected with confidence in the profession, social obligations and independence.

The population in this study is the auditors at the Representative of West Java Province Indonesian Supreme Audit Institution. Sampling technique used in this research is Purposive Sampling technique with 34 respondents. The processed data is the primary data through the distribution of questionnaires. The method used in this research is linear regression analysis method.

Based on the results of this study, competence, independence and professionalism simultaneously have a significant effect on audit quality. Partially, the competence variable has a significant effect on audit quality. Meanwhile, the independence and professionalism variables have no significant effect on audit quality.

For further researcher can add other independent variables, such as integrity, due professional care and objectivity to measure quality audit. The next researcher may also increase the sample or the respondents involved in the study.

Keywords: Competence, Independence, Professionalism, Quality Audit