

ABSTRACT

Audit quality is a reflection of audit results from the Public Accounting Firm (KAP). Auditors must have a good personalism, such as being independent, adequately competent, good ethics and being professional in their work.

The purpose of this research is to examine the effect of independence, competence, auditor ethics, and due professional care on audit quality simultaneously and partially in Bandung Public Accounting Firm listed on IAPI websites.

The sample in this research are 35 respondents. The data processed is primary data through questionnaires. The population of this research is all auditors of the Public Accounting Firm in Bandung and listed on IAPI websites. The sampling technique used probability sampling technique with the type of proportional stratified random sampling. This research uses descriptive statistical analysis and multiple linear regression analysis.

The results showed that independence, competence, auditor ethics, and due professional care simultaneously influence audit quality in Public Accounting Firm in Bandung. Partially, independence and competence had no effect on audit quality, while auditor ethics and due professional care had positive effect on audit quality.

The results of this research are expected to be an evaluation of the performance of auditors and Public Accounting Firms in Bandung Maintaining the honor of an auditor's profession and protecting other people from the possibility of fraud and always being careful during the audit process, being skeptical, being aware of the possibility of fraud, intentional or unintentional misstatements or conditions that may occur in the client's financial reporting can create better audit quality.

Keywords: independence, competency, auditor ethics, due professional care, audit quality