

ABSTRACT

Audit quality is defined as the accuracy of the information reported by the auditor in accordance with the auditing standards used by the auditor, including information on accounting violations in the client company's financial statements. The resulting audit quality is useful for detecting fraud in the financial statements.

The purpose of this study was to determine the effect of independence, competence, audit fees, auditor specialization and integrity on audit quality according to Auditor perceptions either simultaneously or partially.

The sample of this research is 54 respondents. The processed data is primary data obtained through distributing questionnaires. The population of this study are auditor who work at Public Accounting Firm in Bandung. The technique used is non-probability sampling with purposive sampling. The analytical method used in this research is multiple linear regression analysis using SPSS 26 software.

The results of the study show that independence, competence, audit fee, auditor specialization and integrity simultaneously influence audit quality according to Auditor perceptions. Partially, independence, competence, and auditor specialization have a significant effect on audit quality, while audit fee and integrity have no significant effect on audit quality.

Based on the results of this study, the researcher hopes that it can be used as information and is useful for increasing insight and it is recommended for further researchers to be able to add other factors besides the variables of independence, competence, audit fee, auditor specialization and integrity which can affect audit quality.

Keywords: independence, competence, audit fee, auditor specialization, integrity, audit quality