

**INFLUENCE OF INDEPENDENCY, DUE PROFESSIONAL CARE,
AND COMPETENCE OF AUDITORS TO AUDIT OPINION IN
PUBLIC ACCOUNTANT OFFICE IN JAKARTA**

ABSTRACT

This Research is aimed to identify, analyze, and give empirical evidence about the influence of independency, due professional care and competence of auditors to audit opinion in public accountant in Jakarta. Sample of respondents who used 50 respondents which are auditor that located at public accountant in Jakarta. While to answer the research hypotheses using multiple linier regression.

These research outcomes represent the independency, due professional care, and competence of auditors have significant impacts to the audit opinion in the public accountant in Jakarta simultaneously. Partially due professional care and competence of auditors are have positive impact to audit opinion, while the independency are have negative impact to audit opinion in public accountant in Jakarta.

Keyword : *independency, due professional care and competence of auditors to audit opinion*