

**THE INFLUENCE OF COMPETENCE AND INDEPENDENCE OF AUDITOR  
TOWARD TO AUDIT QUALITY  
(CASE OF STUDY : THE OFFICE OF PUBLIC ACCOUNTING AT SOUTH JAKARTA)**

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***ABSTRACT***

*This research was about the influence of competence and independence of auditor toward to audit quality with study cases of the office of public accounting at south Jakarta. The purposes of this research are to analyze and give an empirical evidence about the influence of experience, knowledge, audit tenure with client, pressure from client, peer review from client, and non-audit services provided by the office of public accounting (KAP) toward to audit quality. Sampel of respondents who used are 47 respondents which are auditor that located at the office of public accounting at South Jakarta. While to answer the research hypotheses using regression analysis tools, after testing the assumptions of classical.*

*Based on the results of research can be concluded that experience, knowledge, long been associated with the client, pressure from client, peer review from client, and non-audit services have a positive effect toward to quality of audit with the percentage coefficient of determination for 33%.*

*Key words : Quality of Audit, Competence, Independence, Experience, Knowledge, Audit Tenure, Pressure from Client, Peer review, Non-Audit Service.*