

THE INFLUENCE OF INDEPENDENCE, COMPETENCE, AND PROFESSIONAL TO AUDIT QUALITY

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ABSTRACT

This Research was about the influence of independence, competence and professional of auditor toward to audit quality with study cases of the office of public accounting at Tangerang and South Jakarta. The purposes of this research are to analyze and give an empirical evidence about the influence of Independence, Competence and professional by office of public accounting (KAP) toward to audit quality. Sample of respondents who used are 45 respondents which are auditor that located at the office public accounting at Tangerang and South Jakarta. While to answer the research hypotheses using regression analysis tools, after testing the assumptions of classical.

Based on the result of research can be concluded that Competence and professional have a positive effect toward to audit quality but Independence have a negative effect toward to quality audit with percentage coefficient of determination for 87,7 %.

Key words : Independence, Competence, Professional and Audit Quality