ABSTRACT

This study entitled "Effect of Audit on the Quality Audit Fee and its impact on independency Auditor". This study aims to determine the Audit Fee Influence on the Quality Audit and its impact on the Office of the Auditor independency KAP in Bandung.

The method used is descriptive and verification methods. The analysis used is path analysis to determine the effect on Audit Quality Audit Fee and its impact on the Auditor independency. with the help of IBM SPSS version 23 for Windows. The author did penilitian on KAP Office in Bandung.

Results of research on Audit Quality Audit Fee significant influence by contributing effect of 32.3%. Influence (Y) to (Z) significantly contributing effect of 47.4%. The indirect effect of 39.2% and the direct effect of 13%. As well as the total effect of 52.2%.

Keywords: Fee Audit, Audit Quality, Auditor independency