

ABSTRAK

This study aims to determine the effect of independence and competence on audit quality at PT. Kereta Api Indonesia Kota Bandung. The sample used as many as 31 respondents are auditors who work at PT. Kereta Api Indonesia. The primary data retrieval method used is questionnaire method. Data analysis technique used in this research is regression analysis technique.

The result showed that auditor independence had an effect on audit quality with contribution equal to 38,74%. Independence effect on audit quality with contribution of 38,74% objectivity influence to audit quality equal to 18,9% jointly influence to audit quality with contribution equal to 63,1%.

Keywords: Independence competence, objectivity and audit quality