

ABSTRAK

This study aims to determine the influence of independence and competence on the quality of audits at Public Accounting Firm in Bandung. Samples used as many as 23 respondents are auditors who work on 9 KAP in the city of Bandung. 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 of 46,8%. Competence has an effect on audit quality with contribution of 50,1%. Independence and competence jointly affect the quality of audit with a contribution of 62.1%.

Keywords: Independence, competence and audit quality