

## ABSTRAK

Penelitian ini berjudul “Kompetensi Auditor dan Pertimbangan Profesional Auditor terhadap Kualitas Audit”. Penelitian ini bertujuan untuk mengetahui besarnya Kompetensi Auditor dan Pertimbangan Profesional Auditor terhadap Kualitas Audit pada KAP di Kota Bandung.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Analisis yang digunakan adalah analisis regresi linier sederhana untuk mengetahui persamaan Kompetensi Auditor dan Pertimbangan Profesional Auditor; analisis korelasi untuk mengetahui hubungan antara Kompetensi Auditor dan Pertimbangan Profesional Auditor dengan kualitas Auditor; koefisien determinasi untuk mengetahui kontribusi pengaruh Kompetensi Auditor dan Pertimbangan Profesional Auditor terhadap Kualitas Auditor dan pengujian hipotesis (*uji-t*) untuk mengetahui signifikansi Kompetensi Auditor dan Pertimbangan Profesional Auditor terhadap Kualitas Auditor dengan bantuan *IBM SPSS 24 Version For Windows*.

Hasil penelitian menunjukkan bahwa Kompetensi Auditor terhadap Kualitas Auditor berpengaruh signifikan dengan kontribusi pengaruh sebesar 41.6% kemudian Pertimbangan Profesional Auditor terhadap Kualitas Auditor berpengaruh signifikan dengan kontribusi pengaruh sebesar 35.5% serta Kompetensi Auditor dan Pertimbangan Profesional Auditor terhadap Kualitas Auditor secara simultan berpengaruh sebesar 77.1%.

Kata kunci: Kompetensi Auditor, Pertimbangan Profesional Auditor, Kualitas Auditor

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*This research titled “Auditor Competencies and Auditor Professional Assesment towards Audit Quality”. The main purpose of this research are to understand competencies of the auditor and their professional assesment towards audit quality in Bandung Metro Area Public Accounting Firms.*

*The method which utilized in this research are descriptive and verification method. Simple linear regression are utilized as well in order to understand auditor competencies equation and their professional assesment; correlation analysis to discover any relations between auditor competencies and their professional assesment with auditors quality; determination of coefficient to find out influence contributions of auditor competencies and professional auditor towards auditor qualiti and t-test to find out signifance of auditor competencies and professional auditor assesment towards audit quality by the help of IBM SPSS 24 Version for Windows*

*The result shows us that Auditor Competencies towards Audit Qualities had a significant influence with contribution of influence in the percentage of 41.6% furthermore Auditor Professional Assesment towards Auditor Quality also had a significant influence as well with the value of 35.5% . Auditor Competencies and Auditor Professional Assesment towards Auditor Quality simultaneously deliver 77.1% of influence.*

*Keywords: Auditor Competencies, Auditor Professional Assesment, Auditor Quality*