

## **ABSTRAK**

Tujuan penelitian ini adalah untuk mengetahui sejauh mana faktor kompetensi auditor dan independensi auditor berpengaruh terhadap ketepatan pemberian opini audit. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Kota Bandung dengan jumlah sampel sebanyak 30 responden. Metode analisis data yang digunakan adalah analisis regresi linier berganda, analisis korelasi berganda, analisis koefisien determinasi dan uji hipotesis. Hasil penelitian menunjukkan bahwa kompetensi auditor, independensi auditor dan ketepatan pemberian opini pada Kantor Akuntan Publik di Kota Bandung berada dalam kategori kompeten, cukup independen, dan tepat. Secara simultan kompetensi auditor dan independensi auditor memberikan pengaruh sebesar 72,4%. Secara parsial, kompetensi auditor memberikan pengaruh sebesar 28,0% terhadap ketepatan pemberian opini audit dan independensi auditor memberikan pengaruh sebesar 44,4% terhadap ketepatan pemberian opini audit.

**Kata Kunci : Kompeten, Independensi dan Opini**

## **ABSTRACT**

*The purpose of this study was to determine the extent to which auditor's competency and auditor's independency influence auditor's expression of opinion. The population in this study is the auditor who works in the Public Accountant Office in Bandung City with a total sample of 30 respondents. Data analysis method used is multiple linear regression analysis, multiple correlation analysis, analysis of the coefficient of determination and hypothesis testing. The results showed that auditor's competency, auditor's independency and auditor's expression of opinion in the Public Accounting Firm in Bandung City were in the category of competent, quite independent, and appropriate. Simultaneously auditor's competency and auditor's independency provide an influence of 72.4%. Partially, auditor's competency has an influence of 28.0% on the auditor's expression of opinion and auditor's independency has an effect of 44.4% on the auditor's expression of opinion.*

*Keywords : Competency, Independency and Opinion*