ABSTRACT

This study aims to determine the influence on Auditor Competency and Auditor Objectivity on Audit Quality of the Financial and Development Supervisory Agency Representatives of the Province of West Java.

The research approach used in this research is descriptive analysis and verification by using primary data. The sampling technique used is the probability sampling with simple random sampling method. The number of the study population was 136 auditor, the study simple used is 36 auditor with a source of data obtained from the result of questionnaires.

According to the research done can be seen that the Auditor Competency had a significant effect with a contribution of 57% to audit quality, and auditor objectivity had a significant effect with a contribution of 78.4% to audit quality.

Keywords: Auditor Competency, Auditor Objectivity, Audit Quality