

ABSTRACT

This research was conducted at a Public Accounting Firm in the Bandung Region which is engaged in providing audit services. Audit quality can be interpreted as the possibility (joint probability) that an auditor will find misstatements depending on the quality of the auditor's understanding (competence) while reporting actions depends on the independence of the auditor.

The purpose of this study was to determine the effect of External Auditor Competence and External Auditor Dysfunctional Behavior on Audit Quality. The method used in this research is descriptive analysis method and verification method. To determine the effect of External Auditor Competence and External Auditor Dysfunctional Behavior on Audit Quality, statistical testing is used.

Statistical testing used is using multiple linear regression, Pearson correlation coefficient, coefficient of determination, and to test the hypothesis used is the F test and t test. The results showed that partially showed that the effect of Auditor Competence on Audit Quality was 40.5%, while the influence of External Auditor Dysfunctional Behavior on Audit Quality was 38.8%.

Keywords: Competence, Dysfunctional Behavior on Audit Quality.