

ABSTRACT

Quality auditors who are competent, independent and professional in carrying out their duties. Quality Public Accountants must have an independent, competent and professional attitude as a support for the achievement of good audit quality.

This study aims to determine the effect of competence, independence, and professionalism simultaneously or partially on the audit quality at the Public Accountant Office in the Bandung area. The data used are primary data derived from questionnaires.

In this study, the research method used is quantitative methods. The type of research used is descriptive verification. The population in this study is all auditors in the Public Accounting Firm in the Bandung area. The technique used is non probability sampling with convenience sampling. The data analysis technique used is multiple linear regression analysis.

The results of the analysis test that the variables of competence, independence, and professionalism on audit quality have a simultaneous effect. partially, competence, independence and professionalism affect audit quality.

The conclusion of this study is that competence, independence, and professionalism affect the audit quality in the Public Accountant Office in the Bandung region in 2019. This researcher provides advice to the Public Accountant Office in the Bandung area to maintain good audit quality.

Keywords: Competence, Independence, Professionalism, Audit Quality