

ABSTRACT

Yolla Ajeng Hapsari. *The impact on Independency, Competency and Auditor's Experience on Audit Quality (Empirical Study on Public Accounting Office in West Jakarta). Lead by Dr. MF. Arrozi A.,SE.,M.Si.,Akt,CA.*

This research is to aims to examine to what independency, competency and experience auditors influence auditor's quality on Public Accounting Firm (KAP) in West Jakarta.

This research is in the form of causality and the type of research data used is quantitative primary data. Data were collected using survey methods by distributing questionnaires. Target respondents of this research is 48 respondents. Data analysis using multiple linear regression method. Hypothesis test is conducted to know whether there is influence of auditor ethics, auditor experience and audit fee to audit quality either simultaneously or partially.

The test results show that simultaneously the independency, competency and auditor experience have a significant influence on audit quality. Partially test result shows that independency variable competency and auditor experience have significant effect to audit quality.

The result of the analysis found that the more dominant variable was auditor independence. The higher the level of auditor independence, the more objective the auditor conducts checkk.

Keyword : Auditor's Quality, Independency, Competency, and Auditor's Experience.