ABSTRACT

This study aims to find empirical evidence about the influence of the competency and independency of the auditors toward the audit quality. The number of samples in this study were 35 respondents in the public accounting firm in Semarang. The primary data collection method used was a questionnaire method. The data analysis technique used in this study is multiple regression analysis techniques. The results of this study indicate that partial competence variables have a significant effect toward the audit quality and auditor independency variables have a significant effect toward the audit quality. While, the competency and independency of auditors affect jointly or simultaneously toward the audit quality.

Key words: auditor independency, competency, audits quality.