

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 .