ABSTRACT

GEMI QUANTADORA "The Analysis Of External Auditor Independency's Influence Toward Quality Of Audit (Survey On The Five Public Accounting Firms In The Region Bandung)" under the guidance of Prof. Dr. Hj. Umi Narimawati, Dra. SE, M. Si

In discharging its duties, an auditor has a right to get access to information needed, to the senior audit should provide greater opportunities to interact with junior audit staff or leaders who will in the audits. There are several ways that can be taken by the auditor in obtaining information from audits, among others, observing the work process, requesting explanations, requesting demonstrations, review documents, cross checking, searching for evidence and conducted surveys. The purpose of this study is to determine the independence of external auditors, to determine audit quality and independence of external auditors to analyze the impacts on audit quality.

The method used is descriptive and verification with qualitative and quantitative approaches. The unit of analysis in this study is the external auditor independence and audit quality in the five public accounting firm in the area of Bandung. Which use the same sample with a population of 30 external auditors. To determine the effect of external auditor independence on audit quality will be tested statistically using correlation analysis, regression analysis, coefficient determination and to test the hypothesis used was t test using SPSS 12.0 for tool windows.

The results qualitatively show that the independence of external auditors has been quite good as well as quality audit, and research results in quantitative analysis shows the influence of external auditor independence on audit quality by 55.4% and the remaining 44.6% described other variables outside influence the independence of external auditors on audit quality as a partner, audit manager, audit senior and junior audit.

Keywords: independence, external auditors, audit quality