ABSTRACT

THE ANALYSIS OF COMPETENCE AND INDEPENDENCE OF EXTERNAL AUDITORS TO AUDIT SERVICE QUALITY

In discharging its duties, an auditor has the right to obtain access to needed information, to the senior audit must provide the widest opportunity to interact with junior audit staff or leaders who will in the audit. There are several ways that can be the auditor in obtaining information from audits, among others, observing the work process, seek clarification, ask for demonstrations, review documents, cross checking, looking for evidence and conduct surveys. The purpose of this study is to determine the competence of the external auditor, external auditor independence, to know the quality of audit services and to analyze the competence and independence of external auditors Effect on the quality of audit services.

The method used is descriptive and verification with qualitative and quantitative approaches. The unit of analysis in this research is the competence of the external auditor, external auditor independence and audit quality in ten public accounting firm in the Territory Bandung. Use the same samples in a population of 27 external auditors. To know competence and independence of external auditors audit the impact on the quality of statistical tests performed using correlation analysis, regression analysis, coefficient determination and to test the hypothesis is then used t tests using the tools SPPS 15.0 for Windows.

The results qualitatively show that the external auditor competence and independence is good enough is good enough external auditors as well as quality audit, and research results quantitatively show the amount of external auditors analisiskompetensi effect on the quality of audit services amounted to 47.0% and the rest by 53, 0% described other variables beyond the competence and independence of external auditors impact on audit quality as a partner, audit manager, audit senior and junior audit

Keywords: competence, independence, external auditors, audit quality