ABSTRAC

THE INFLUENCE OF PUBLIC SECTOR AUDIT AN INDEPENDENCE AUDITOR OF ACCOUNTABILITY PUBLIC

Performance audit is an audit conducted by objective and systematic attack against a wide range of evidence to assess the performance of the audited entity, to support that the audit went well, an auditor needs to have an attitude of independence means not having a personal interest in the performance of its duties, if the public sector audit and independence goes well it will support the improvement of public accountability.

The purpose of this study to determine the effect of public sector performance auditing and auditor independence of public accountability at the Department of Government of Bandung.

The method used in this research is descriptive method and verifikatif. Descriptive method used to determine the variable picture of public sector performance audits, auditor independence and public accountability variables, whereas verifikatif to determine the relationship between public sector performance audits of public accountability and independence of the auditors of public accountability., To know the effect of public sector performance auditing and auditor independence of public accountability. The test statistic used is the calculation of the classical assumption test, Person Product Moment correlation, coefficient of determination, hypothesis test using the software SPSS 14.0 for windows.

The results of simultaneous research shows that public sector performance auditing and auditor independence significant effect on public accountability at the Department of Government of Bandung at 68.3% level of association, and research is partially between public sector performance audits of public accountability for 24.2% while the influence of the independence auditors of public accountability for 37.6%

Keywords: Performance Audit of Public Sector, Independence Auditors, Public accountability