ABSTRACT

The Influence Of Competence And Independence Auditors of Audit Quality In BPK RI West Java Provincial Legislative

The research was conducted at BPK RI West Java Provincial Legislative Affairs. Quality audits can be interpreted as the likelihood (joint probability) in which an auditor will find the misstatement depends on the quality of the auditor's understanding (competence) while the action depends on the independence auditor.Tujuan reported research was to determine the effect of competence and independence of the auditor to audit the quality of the BPK RI Representative West Java province either simultaneously or partial.

The method used in this study is descriptive and verifikatif. The unit of analysis in this study is competence, auditor independence and audit quality in the BPK RI West Java Provincial Legislative Pengujian Java Provincial Legislative statistic used is the correlation analysis, multiple regression analysis, coefficient of determination and to test the hypothesis it is used is the F test and t test using software SPSS 15.0 for windows.

Results showed that simultaneous competence and independence of the auditor significant effect on audit quality and the results partially show that the variable of competence and independence of the auditor significant effect on audit quality. While the coefficient of determination indicates that together the competence and independence contributed to the dependent variable (Quality Audit) of 68.6% while the remaining 31.4% influenced by other factors outside the model.

Keywords: Quality auditing, Competence, Independence of Audit Quality