

ABSTRACT

This study aims to analyze and provide empirical evidence regarding the influence of Auditor Professional Competence and Ethics on Audit Quality. The population in this study is auditors who work in Public Accounting Firms throughout Indonesia. The number of respondents used in this study was 60 respondents. This study uses non-probability sampling techniques. The data analysis technique in this study uses multiple regression analysis.

The results show that Competence has a positive influence on Audit Quality and Professional Ethics has a positive influence on Audit Quality. The results show that auditors with high competence tend to produce audits with better quality, supports the theory that investment in training and continuing education is essential for the professional development of auditors.

Keywords: non probability sampling, Audit Quality, Professional Auditor