

ABSTRACT

This study aims to analyze the influence of independence, integrity, professionalism, audit structure, and understanding of auditing standards on the competence of accounting students as prospective auditors. The subjects of this research were undergraduate accounting students from A-accredited universities in Semarang, with a total sample of 340 respondents.

A quantitative approach was used through the distribution of online questionnaires via Google Forms to students who had taken auditing courses.

The results show that independence, integrity, and professionalism have no significant effect on students' competence as prospective auditors. On the other hand, audit structure and understanding of auditing standards have a positive and significant effect. The implication is that a strong understanding of audit structure and standards is essential in preparing students to become competent auditors. Meanwhile, the values of independence, integrity, and professionalism should still be instilled as the foundation of ethical and professional behavior.

Keywords: *independence, integrity, professionalism, audit structure, understanding of auditing standards, prospective auditor performance*