

ABSTRACT

The purpose of this research is to examine the influence of human capital toward auditor's quality in Public Accounting Firm at Semarang. The Importance of audited financial report in decision making resulted in increased for reliability of financial report and public accountant's quality. The auditor quality which is the dependent variable will influence human capital as independent variable. Human capital is consisted of formal education level, working experience, professional qualification level of auditor and continuing professional development.

The population in this research are auditor in Public Accounting Firm at Semarang. Sample that is used are 60 questionnaire from 9 Public Accounting Firm. Hypothesis using multiple linear regression analysis. There were some phases that should be done through the descriptive statistic, test the quality of data which are reliability and validity test and then the classic assumption test which are multicollinearity test, heteroscedasticity test and normality test.

After analyze the data, the result are all independent variable that is human capital simultantly have positif influence for auditor quality. The analysis for independent variable partially, only formal education level, working experience, adn CPD that have a significant influence of the auditor quality Professional qualification level have not significant influence with auditor

Keywords : auditor quality, human capital, formal education level, working experience, proffesional qualification level , continuing professional development, public accounting firm