

## **ABSTRACT**

*This study aimed to give empirical evidence concerning about criterias is needed by Recruiters for accepting auditors in the Public Accounting Firms upon Semarang city. This study used questionnaire to gather the needed information. Variable that used in this study were Subjective Qualifications, Interpersonal Attraction, Perceived Similarism, Objective Qualifications, Physical Attraction, Dress Effect, Gender, and Competency as Independent Variable with Hiring Decisions were Accepted and Rejected as Dependent Variable.*

*This study used the empirical purposive sampling technique for collected the datas. The size of the sample in this study were 40 sample. Respondent in this study were Recruiters is Public Accounting Firms Semarang employees that participated in the interview process and hiring decisions process of auditor. Data analyzis used analysis of logistic regression with SPSS 17.00 for Windows.*

*The results of the analysis showed factors were Objective Qualifications and Competency about hiring decisions process of auditor has signifficant and positive impact on hiring system statisfication in Public Accounting firms on Semarang.*

*Keywords: Auditors, Hiring Decisions, Theory of Interpersonal Attraction, Public Accounting Firms in Semarang.*