

ABSTRACT

This study is a replication of the research conducted by Nur Barizah Abu Bakar (2005) and Kasidi (2007). This study aims to determine the factors affecting auditor independence because of the many companies large and medium enterprises into bankruptcy although it has been audited by independent auditors. The purpose of this study was to obtain empirical evidence about: the magnitude of the effect of the size factor accounting firm (KAP), the length of the relationship audit, the audit fee and the amount of auditor independence in terms of perceptions of the banking company's financial manager in Semarang.

This study population is a banking company in Semarang, namely banks and bank BNI Central Java, while the sample is manager of finance / accounting staff totaling 44 people who represent them. Data collection techniques used in this study with the method of interviewing to financial managers / staff accounting firm representing banks in Semarang.

From the research hypothesis can be concluded that: First Instance public accounting firm (KAP) is a positive effect on auditor independence, the two long relationships negatively affect audit to auditor independence, and the third the amount of audit fee affects negatively to auditor independence. From the results of this study are expected to contribute empirical perception indenpendensi auditor, and can also be used to motivate in order to have high integrity, so much to indeenden

Keywords: Public Accounting Firm Size, length of relationship Audit, Audit Fees, Auditor Independence