

ABSTRACT

This study aims to determine the effect of investment in human resources or human capital to the auditor quality, since human capital is the main capital of the company's services. It also aims to provide empirical evidence about the positive relationship between human capital and quality auditors.

This study uses population Auditor Public Accounting Firm (KAP) in Semarang. The sample used by 115 respondents. The analysis from hypothesis is using multiple regression analysis. However, before reaching that stage, there were some phases that should be done through the classic assumption test which is multicollinearity test, autocorrelation test, heterokedastisitas test, and normality test.

The result of this research show that all independent variable simultaneously have positif association between human capital and auditor quality. That means that human capital positively affects the auditor quality. Higher levels of education, work experience, level of professional qualification, and the CPD also produced higher auditor quality.

Keywords : auditor quality, human capital, level of education, work experience, professional qualification, CPD