

ABSTRACT

The research aims to determine the influence job experience, independency, objectivity, integrity, competency and ethics, a positive influence on audit quality. In This research, researchers examined the quality of audit in Public Accounting Firm (KAP) in Semarang by using independent variables, that is job experience, independency, objectivity, integrity, competency and ethics.

The population in This research are all auditors who worked on the KAP in the city of Semarang. Sampling was conducted using a purposive sampling method and number of samples of 75 respondents. Primary data collection method used is questionnaire method. The data analysis technique used in This research is the technique of multiple regression analysis.

Results from testing the hypothesis in this study indicate that work experience, independence, objectivity, integrity, competence and ethics have a positive and significant influence on audit quality. Simultaneously, all independent variables have a positive and significant influence on audit quality. Researchers suggest for future research in order to add more variable and than to extend the population.

Keyword : job experience, independency, objectivity, integrity, competency, ethic, quality of audit.