

## ABSTRACT

*This study is conducted to determine the relationship of human capital that may affect the auditor quality. Human capital is of the intellectual capital components owned by a company. Therefore the internal auditor have an important role to perform the analysis, assessment, recommendation and suggestions for activities throughout the organization for benefit of management and improve corporate performance.*

*Auditor quality compliance that observed in this study is influenced by human capital is consisted of formal education level, working experience, professional qualification auditor and continuing professional development. All variables were measured using a 5-point Likert scale questionnaire. The population of this research are auditor in Bank BRI in Semarang, sample that used amounted to 47 respondents. Method of testing is done by multiple linear regression analysis.*

*The results have shown that human capital positively affects the auditor quality. Higher levels of education, work experience, level of professional qualification, and the continuing professional development also produced higher auditor quality produced by the company.*

*Keywords : auditor quality, human capital, level of education, work experience, professional qualification, continuing professional development*