

## **ABSTRACT**

*This study aims to analyze the effect of auditor industry specialization, auditor independence, and audit procedures to detect fraud on audit quality. The variables used are independent variables, namely: auditor industry specialization, auditor independence, and audit procedures to detect fraud, and dependent variables, namely: audit quality.*

*This study uses primary data obtained through distributing questionnaires to public accounting firms registered in Semarang. The total sample used was 54 active auditors working in 12 public accounting firms in the city of Semarang.*

*The results of this study are auditor industry specialization gives a significant positive effect on audit quality. Auditor independence has a significant positive effect on audit quality. And the audit procedure for detecting fraud does not have a significant effect on audit quality..*

*Keywords: auditor industry specialization, auditor independence, audit procedures to detect fraud , audit quality*