

## ***ABSTRACT***

*This study aims to examine the effect of competence and independence on audit quality with comprehension of public accountant act no.5 of 2011 as a moderating variable in the public accounting firm in the city of Palembang. The sample in this study are public accountants who work in public accounting firm located in Palembang by using purposive sampling technique of sampling. Sample were obtained by 36 public accountants from 8 public accounting firm. Questionnaire data were tested using regression analysis of the moderation (MRA) with SPSS Statistics 22. The results showed that public accountant act no.5 of 2011 as a moderating variable has no effect in the relationship between competence and independence on audit quality.*

***Keywords: Competence, Independence, Audit Quality, Public Accountant Act***