

ABSTRACT

*This research aimed to examine the effect of independence, competence, and experience of the auditor on the accuracy in giving opinion. The population in this study is all of the public accounting firms at Palembang, and samples for this research are all of the auditors that work in public accounting firms at Palembang. Samples were determined by using total sampling method, and 37 auditors were obtained as samples. The method of analysis used in study is test coefficient of determination, multiple regression analysis, and hypotheses were tested with *t* test with the help of SPSS program version 22. The result of the research shows that (1) independence has a significant effect on accuracy in giving opinion (2) competence has no significant effect on accuracy in giving opinion (3) the auditor's experience has no significant effect on the accuracy of giving opinion.*

Keywords: independence, competence, experience of the auditors, the accuracy in giving opinion.