

ABSTRACT

This study aimed to examine the effect of independence and professionalism on audit quality. The population in this study is the auditors who work in the office BPK Palembang city. The method collecting samples by using purposive sampling technique. The sample used in this research is 34 respondents. Hypothesis testing using multiple linear regression analysis method with SPSS ver. 17. The test results show the results of independence and professionalism affect on audit quality.

Keywords: independence, professionalism, audit quality