

## **AUDITOR PERFORMANCE: EMPIRICAL STUDY OF PUBLIC ACCOUNTANTS OF MALANG REGION INDONESIA**

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### **ABSTRACT**

This study aims to examine the influence of Professionalism, independence and Professional al ethics on the auditors' performance at Public Accounting Firm in Malang Region. The population used is all auditors of public accounting firm in Malang Region incorporated in Indonesian Institute of Certified Public Accountants consisting of 8 Public Accounting Firm. Sampling in this research is done by using saturated sampling method. Sources of data used are primary and secondary data. The results of this study show that: Professionalism, Independence and Professional al Ethics have a positive and significant effect partially and simultaneously on the auditors' performance of. The result of hypothesis testing gives synthesis that the better Professionalism , independency, and Professional al ethics owned by Auditor in Public Accounting Firm, the performance of auditor is better.

**Keywords:** Auditors' Performance, Professionalism, Independency, Professional Ethics.