

ABSTRACT
INDEPENDENCE INFLUENCE AND ORGANIZATION COMMITMENT
THROUGH AUDIT QUALITY WITH WORK SATISFACTION AS
INTERVENING VARIABLE

By

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Public accountant profession has a strategic position when carrying task and responsibility to assess the fairness of the financial report presented by the management. To maintain the audit quality, therefore, the auditor should be independent in performing the audit. It means the auditor doesn't any interest to management, business owner, creditor, and other parties who put high trust on the test results of financial report.

Nowadays, the problems for public accountant profession are mostly affected by trust crisis problems, as financial report scandals revealed.

This research aims to obtain the empirical evidences whether (1). Independence and organizational commitment positive influences to work satisfaction, (2). Independence, organizational commitment, and work satisfaction as the intervening variables positive influences to audit's quality. The research is conducted to the independent auditor from various Public Accountant Offices by spreading questioners in location/district Bandar Lampung, Jakarta, and Bandung. The technique sample taking used sampling area, then the data were analysed using *Structural Equation Modelling* that based on covariance structure, called *Linear Structural Relations* (LISREL). This modelling technique consists of the measurement model and structural model.

The research's result concludes that (1). Independence and organization commitment positive influence and significant to work satisfaction, (2). Independence and organization commitment positive influences and significant to audit's quality, while work satisfaction as intervening variables negative influences and significant through audit's quality.

Keyword: Audit's Quality, Independence, Organization Commitment, Work Satisfaction, and Linear Structural Relations.