ABSTRACT

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This study aims to determine the difference between auditor competence and independence of men and women in the Office of CPC and Public Accountant Office in Makassar in 2011. The sample used in this study as many as 64 respondents of auditors in Makassar, where data were collected through questionnaires distributed.

The analysis is based on respondents' answers obtained through the questionnaire with random method (random) are distributed in the city of Makassar. The population of this study was an auditor in the city of Makassar especially those in the CPC Office and the Office of Public Accountant in Makassar. This study uses a sampling method. Auditor selected sample is located in Makassar. To test the validity of data used Corrected Item-Total Correlation. To test the reliability of data used Cronbach Alpha and to test the hypotheses used an Independent Sample T-Test.

The results of the study showed no significant difference in the competence and independence between the male and female auditor.

Key words: competence, independence, auditors, gender.