



ACCOUNTING DEPARTMENT

ECONOMICS FACULTY

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THESIS

THE EFFECT OF INDEPENDENCE, EXPERIENCE, ETHICS, AND

ACCOUNTABILITY ON THE QUALITY OF THE AUDIT

(Empirical Study at Public Accounting Firms in Padang City)

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Submitted to fulfill the requirements in order to obtain

Bachelor Degree of Economics

PADANG

2021

ABSTRACT

Audit quality can be defined as the probability that the auditor uses during the audit of the client's financial statements to be able to find possible violations of the client's accounting system and to report the audited financial statements. This study aims to analyze the effect of independence, experience, ethics, and accountability on the quality of audit. The population and sample of this research are auditors who work in 7 Public Accounting Firms in Padang City. Sampling technique using a simple random sampling. The sample in this study was 30 auditors. Collecting data using a questionnaire method-data analysis using multiple linear regression using the Statistical Package for Social Sciences (SPSS) version 20. The statistical method used to test the hypothesis is multiple linear regression analysis. The results of this study indicate that experience has a significantly affects on audit quality. Independence, ethics, and accountability has a no significantly affects on audit quality. Simultaneous testing shows a significantly affects between the independent and dependent variables. Suggestions for further research to use a larger size for distributing a questionnaires, so the research can be representative.

Keywords: *Audit Quality, Independence, Experience, Ethics, Accountability.*