

## CHAPTER V

### CONCLUSIONS

#### 5.1 Conclusions

These results are based on research that has been carried out by researchers on the effect of independence, experience, ethics, and accountability on audit quality at Public Accounting Firms in Padang City. The results obtained from the tests that have been carried out can be seen in the following summary :

1. Hypothesis one ( H1 ) in this study was rejected, indicated by the independence variable in this study has a significance value of 0.537 that is greater than 0.05. In addition, the value of the independence variable has a t - count value which is smaller than the t - table value, namely  $0.626 < 2.059$ . Thus, it can be concluded that the level of auditor independence variable has a no significantly effect on audit quality at the Public Accounting Firm in Padang City. It is proven that this variable does not meet the criteria in decision - making for the acceptance of the t-test hypothesis.
2. Hypothesis two ( H2 ) in this study is accepted, indicated by the experience variable has a significance value of 0.005 that is smaller than 0.05. In addition, the value of the experience variable has a t-count value that is greater than the t-table value, which is  $3.081 > 2.059$ . Thus, it can be concluded that the level of the auditor experience variable has a significantly effect on audit quality at the Public Accounting Firm in Padang City. It is proven that this variable has met the criteria in decision - making for the acceptance of the t - test hypothesis.

3. Hypothesis three ( H3 ) in this study is rejected, indicated by the ethics variable has a significance value of 0.600, that is greater than 0.05. In addition, the value of the ethics variable has a t - count value which is smaller than t-table, namely  $0.532 < 2.059$ . Thus, it can be concluded that the level of the ethics variable has a no significantly effect on audit quality at the Public Accounting Firm in Padang City. It is proven that this variable does not meet the criteria in decision - making for the acceptance of the t-test hypothesis.
4. Hypothesis four ( H4 ) in this study is rejected, indicated by the accountability variable has a significant value of 0.353, that is greater than 0.05. In addition, the value of the accountability variable has a t-count value that is smaller than the t-table, namely -  $0.947 < 2.059$ . Thus, it can be concluded that the level of accountability variable has a no significantly effect on audit quality at the Public Accounting Firm in Padang City. It is proven that this variable does not meet the criteria in decision - making for the acceptance of the t-test hypothesis.
5. Hypothesis five ( H5 ) in this study the calculated F value is greater than the table F value, namely  $5.496 > 2.73$ . And get the value of R2of 0.468 which means more than zero with a percentage of 46.8%. Thus, it can be concluded that. Thus, it can be concluded that the independent variables, namely independence ( X1 ), experience ( X2 ), ethics ( X4 ), and accountability ( X4 ) in this study have a significantly effect on audit quality at Public Accounting Firms in the City. field. It is proven that this variable has met the criteria in making decisions for the acceptance of the F test hypothesis.

## 5.2 Research Limitations

The respondent's answer are not satisfied because most of them are junior auditors who have still had less experiences.

## 5.3 Suggestions

This study has several suggestions that can be developed for further research, including the following:

1. This study found that 53,2 % of quality audit is influenced by other variables. Therefore, it is expected for further researchers to use variables to see the effect on audit quality at the Public Accounting Firm in Padang City apart from the independence, experience, ethics, and accountability variables that have been used in this study.
2. It is hoped that further research can use a larger sample size for distributing a questionnaires, so that the results of the research can be representative .
3. It is expected that auditors will improve their attitude of independence, ethics, and accountability so that they are not easily influenced in an agency, and have high motivation to carry out a goal. So it can produce a good quality audit. Because the result in this research, shows that each variable has a low level of influence on audi quality.
4. Experience can be maintained as much as possible by the auditor, because the experience variable has a positive effect in this study. It can be concluded that more experienced auditors will have a better scheme in determining an error on an audit quality in public accounting firms at padang city.

#### 5.4 Research Implications

Based on the results of the research that has been tested in this study, the Public Accounting Firm in the city of Padang must pay attention to what factors can affect audit quality. Like the variables used in this study, a public accounting firm must consider the independence, experience, ethics, and accountability of an auditor in conducting an audit activity. Although the results in this study have a variable level of independence, ethics, and accountability, it does not have a significant effect on audit quality at the Public Accounting Firm in Padang City. However, public accounting firms should consider these factors more to get better audit quality results.

