

CHAPTER V

Conclusions and Recommendations

5.1 Conclusion.

This study aims to examine the effect of auditor ethics, auditor experience, integrity, and personal characteristics on audit quality. Respondents in this study amounted to 24 auditors who work in public accounting firms in Padang, and analyzed using multiple regression models, it can be concluded as follows;

1. There is no significant positive effect between auditor ethics on audit quality.
2. There is a significant positive effect between auditor experiences on audit quality.
3. There is a significant positive effect between integrity and audit quality.
4. There is a significant positive effect between personal characteristics on audit quality.

5.2 Recommendations

Based on the results of the analysis discussion, suggestions that can be given through the results of this study are to get better results, namely:

1. It is hoped that further research can use more samples to obtain more accurate results.
2. Future researchers are expected to be able to expand the distribution area of the sample to be tested.
3. In future research, it is hoped that respondents with more varied positions in public accounting firms can contribute to further research.

For further research, it is expected not to conduct research during the month of examination of the financial statements, because the auditors are busy with their work so there is no time to fill out the questionnaire.

