

ABSTRACT

The profession of public accountant is needed in activity and performance of company in giving trust to society. Public accounting services provide an assessment of the performance of a company through the examination of financial statements that are often used by parties outside the company. Auditor is not solely for the benefit of the client, but also for other parties concerned with the audited financial statements. Auditor should be able to maintain and improve the quality of the audit as a result of its work. Quality of Auditor is determined by several factors such as work experience, integrity, independence and objectivity.

The purpose of this study is to test and provide empirical evidence to what extent the influence work experience, integrity, independence and objectivity of auditors on audit quality in Public Accounting Firm (KAP) Bandung simultaneously or partially. Variable work experience is projected by length of work as an auditor and audit tasks performed by the auditor. Integrity is projected with an honest and transparent, wise, and responsible. Independence is projected with indicators of programming, implementation of work, and reporting. Objectivity is projected with indicators free of conflict of interest and disclosure as facts.

The population in this study are all auditors Public Accounting Firm in Bandung registered in the website of Indonesian Institute of Certified Public Accountants (IAPI). Sampling technique used in this research is Purposive Sampling technique with 43 respondents. The data that is processed is the primary data through the distribution of questionnaires to auditors Public Accounting Firm in Bandung. Research method in this research is multiple analysis method.

The results of this study indicate that the value of t test for the variable work experience of 0,000 which means that partially working experience variables significantly affect the quality of the audit, the integrity variable of 0.004 which means partially the integrity variable significantly affect the quality of audit, the variable independence of 0,000, which means partially variable independence has a significant effect on audit quality and objectivity variable of 0.139 which shows that objectivity variable has no significant effect on audit quality. Simultaneously, the variables of work experience, integrity, independence and objectivity affect audit quality.

Subsequent research can be able to replace or expand research objects and also add other independent variables such as competence, time budget pressure, due professional care, and accountability to measure audit quality. The next researcher can also change the technique of determining the sample with other criteria such as auditors who can fill the questionnaire is the auditor with a minimum working duration of 3 years so that auditor's own objectivity will increase.

Keywords : Work Experience, Integrity, Independence, Objectivity and Audit Quality