

ABSTRACT

Audit quality is the result of the auditor's ability to deliver accurate opinions, identify errors, and provide recommendations for improvement. Factors such as knowledge, ethics, competence, professionalism, as well as the practice of moral reasoning, premature sign-off, and altruistic behavior all play an important role in determining audit quality standards.

The purpose of this study is to explore aspects of moral reasoning, premature sign-off, altruistic behavior, ethics, and their impact on audit quality among auditors working at BPKP Representative of West Java Province. This study uses a quantitative approach to assess the impact of moral reasoning, premature sign-off, altruism behavior, and ethics on audit quality standards in this environment. The research sample consisted of 131 auditors working at the BPKP Representative of West Java Province, and data collection was carried out through distributing questionnaires. The sampling method used was convenience sampling, and the data were analyzed using multiple regression analysis techniques with the help of SPSS software.

The results showed that moral reasoning, premature sign-off, altruism behavior, and ethics significantly affect audit quality at BPKP Representative of West Java Province. Moral reasoning shows a significant positive effect on audit quality, while premature sign-off shows a significant negative effect. Similarly, altruism and ethical behavior also have a positive and significant influence. With reference to attribution theory, it was found that audit quality is influenced by factors internal and external to the auditor, where moral reasoning increases the level of objective disclosure, premature sign-off reduces audit quality, altruistic behavior creates fairness, and ethics ensures compliance with audit procedures.

This study recognizes that there are other variables that have not been included, therefore, further research is recommended to explore additional variables that may have a significant effect on audit quality.

Keywords : *Moral Reasoning, Premature Sign-Off, Altruism, Ethics, Audit Quality*