

INFLUENCE OF PROFESSIONAL ETHICS, IMAGE PROFESSIONAL AUDITOR AND AUDIT EXPERIENCE FOR THE AUDIT QUALITY IN PUBLIC ACCOUNTANT OFFICE IN JAKARTA

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ABSTRACT

This study aimed to determine the effect of professional ethics, professional image auditors and audit experience, positive effect on the quality audit. In this study, researchers examined the quality audit on Public Accounting Firm (KAP) in the city by using the independent variables, namely professional ethics, image professional auditors and audit experience.

The population in this study were all auditors working at the firm in the city. Sampling was conducted using purposive sampling method and sample size by 80 respondents. Primary data collection method used was a questionnaire method. Data analysis techniques used in this study is the technique of multiple regression analysis.

Results of this study demonstrate professional ethics, professional image auditors and audit experience has a significant impact on audit quality auditor at a public accounting firm in Jakarta simultaneously. Partially, professional commitment and audit experience significant effect on the quality of the audit, but the audit did not experience a significant impact and have a negative impact on the quality of inspection services at a public accounting firm in Jakarta.

Keywords: professional ethics, professional image auditors, audit experience, audit quality.