

ABSTRACT

EFFECT OF ETHICS PROFESSION AND AUDITOR EXPERIENCE WITH QUALITY AUDIT ON PUBLIC ACCOUNTING FIRM (KAP) IN SOUTH JAKARTA.

This study aims to analyze the influence of the auditor's perception of professional ethics and experience on the auditor's compliance with professional standards of public accounting or partially simultaneously. Survey conducted by distributing questionnaires to the auditor or public accountant in some middle-class public accounting firm in Jakarta.

Data were processed and analyzed with a statistical model of multiple linear regression using T test and F test with the help of SPSS software version 17. These results indicate that simultaneous with the F test that variable in the auditor's perception affects adherence to professional ethical standards of the profession of public accountants in public accounting office in Jakarta. While partially by using the T test, that the public accounting profession's perception variables influence adherence to standards of public accounting profession.

However, the experience variable does not affect the auditor's compliance with professional standards of public accountants in public accounting office in Jakarta.

Keywords: Ethics Profession, Experience Auditor, and Quality Audit.