THE EFFECT OF ACCOUNTABILITY AND AUDIT KNOWLEDGE ON AUDITOR PERFORMANCE

BY:

SITI HAJAR

43208120087

ABSTRACT

This research is about the effect of accountability and audit knowledge on auditor performance. The purpose of this research is to determine and provide empirical evidence that the accountability and audit knowledge together/ simultaneously and partial effect on auditor performance. This research is using a hypothetical causal associative.

This research has shown that accountability and audit knowledge together/ simultaneously have a significant effect on the performance of auditors. In addition, accountability and audit knowledge by partial does not have a significant effect on the performance of auditors because auditor performance is effected by many factors besides accountability and audit knowledge, such as: audit experience, organizational commitment, cultural organization, good governance, Independence, leadership style, etc.

Key words: effect, accountability, audit knowledge, together/ simultaneously, partial, auditor performance.