

Individual Factors Affecting The Audit Quality

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Abstract

This study aims to determine and analyze the effect of an auditor's individual factors on audit quality. This study examines the effect of Independence, Experience, Competence, and Due Professional Care on Audit Quality. This research was conducted at the Public Accounting Firm (KAP) in the city of Surabaya. The number of samples obtained is equal to 40 with a sampling technique with purposive sampling. The method used by researchers is a descriptive quantitative method where researchers use primary data by distributing questionnaires to various public accounting firms in the city of Surabaya. Then the data is processed using multiple linear analysis methods and hypothesis testing. The results showed that the Independence and Competence Variables influenced Audit Quality while the 2 other variables namely the Experience and Due Professional Care Variables did not influence Audit Quality.

Keywords

Independence, Experience, Competence, Due Professional Care, Audit Quality.

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