



The 1ST UNICEB 2017

Garuda Plaza Hotel Medan, December 12th 2017



DETERMINANTS OF AUDIT QUALITY BASED ON PERCEPTIONS OF AUDITORS AT PUBLIC ACCOUNTING FIRM IN MEDAN

JUMIADI AW

Department of Accounting
Faculty of Economics
Universitas Negeri Medan
Email: abdife63@gmail.com

EVRIANTI SIREGAR

Accounting Student
Faculty of Economics
Universitas Negeri Medan

ABSTRACT

The problems discussed in this research is the determinant of audit quality based on auditor's perception on Public Accountant Firm in Medan. This study was aimed at finding out the determinants of audit quality based on the perception of auditors at Public Accountant Firm in Medan. The sampling was done by using Purposive Sampling method, with the sample of 48 auditors. The source of data in this research is primary data. The collection of data method was using questionnaires that were distributed to respondents. The data analysis technique used multiple regression by using SPSS 20 program. The result of this study showed that the auditor experience has a positive and significant effect on the audit quality, independence has a positive and significant effect on audit quality, competence has a positive and significant effect on audit quality, due professional care has a positive and significant effect on audit quality, and accountability does not have a positive and significant effect on audit quality. Simultaneously the experience of auditors, independence, competence, due professional care, and accountability have a significant effect on the quality of audit where with a significance value of $0.000 < 0.05$. This means that if the joint variables of auditor experience, independence, competence, due professional care, and accountability can improve audit quality. The conclusion in this study is that the experience of auditors, independence, competence, due professional care, and accountability simultaneously affect the quality of the audit.

Keywords: *Audit quality, Auditor Experience, Independence, Competence*