

ABSTRACT

This study aims to determine the magnitude of the effect of self-efficacy, peer review and the application of e-audit on audit quality at 9 Public Accounting Firms in Bandung that are registered with the Indonesian Institute of Certified Public Accountants (IAPI). Self efficacy, peer review and application of e-audit as independent variables, audit quality as dependent variable.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used is purposive sampling. From the criteria set, the number of samples taken was 54 auditors. Statistical analysis used in this research is validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.

Based on the results of the research conducted, it can be seen that there is a reciprocal relationship between self-efficacy and peer review of 41.5%, self-efficacy with the implementation of e-audits of 42.9% and peer review with the application of e-audits of 34%. Partially, self-efficacy has a significant effect on audit quality with a contribution of 19.2%. Peer review has a significant effect on audit quality with a contribution of 18.7%. The implementation of E-audit has a significant effect on audit quality with a contribution of 32.5%. Self efficacy, peer review and the application of e-audit have a positive effect simultaneously giving an effect of 70.4%. This shows that the better self-efficacy, peer review and the implementation of E-audit, the higher the quality of the audit results.

Keywords: Self Efficacy, Peer Review, Implementation of E-Audit, Audit Quality