

ABSTRACT

This study aims to identify and analyze the simultaneous impact of auditor integrity, competence, and experience on audit quality at Public Accounting Firms in Bandung City.

The research approach used in this study is descriptive and verification analysis, utilizing primary data. The population consists of auditors working at Public Accounting Firms in the Bandung City area, with a sample size of 55 auditors. A probability sampling technique, specifically simple random sampling, was employed. The statistical analysis methods used in this study include validity tests, reliability tests, multiple linear regression analysis, correlation coefficient, determination coefficient, t-test (partial), and f-test (simultaneous).

Based on the research findings, it was determined that auditor integrity positively influences audit quality by 16.5%, meaning that the higher the auditor's integrity, the better the audit quality produced. Auditor competence positively influences audit quality by 42.7%, indicating that the more competent an auditor is, the better the audit quality. Auditor experience positively influences audit quality by 26.4%, implying that the more experienced an auditor is, the better the audit quality. The f-test results reveal that auditor integrity, competence, and experience simultaneously have a significant impact on audit quality, accounting for 85.9% of the variance.

Keywords: Auditor Integrity, Auditor Competence, Auditor Experience, Audit Quality