ABSTRACT

The purpose of this study was to determine whether auditor ethics, experience, knowledge, and dysfunctional behavior had an effect on audit quality. The data used are primary data with questionnaire method and with sampling technique using saturated sampling method so that obtained by sample as many as 38 auditors. Data analysis used multiple linear regression. From the results of the research note that the auditor ethics, experience, knowledge, and dysfunctional behavior simultaneously affect the quality of audit. The result of partial test shows that dysfunctional experience and behavior have significant influence on audit quality, while auditor ethics and knowledge have not effect on audit quality.

Keywords: Auditor Ethics, Experience, Knowledge, Dysfunctional Behavior and Quality Audit.