

The Auditors'
Professionalism: its
Impact on Audit Quality
Judith T. Gallena¹, and
Victor C. Sinaga¹ and
Daniel Steward[©]

¹Universitas Catholic Parahyangan, Kota Bandung,
Indonesia; ²Universitas Advent Indonesia,
Bandung Barat

Abstract: This study examined the influence auditor professionalism to audit quality. Most of the companies nowadays are demanding auditors to do audit services in order to assure the reliability of financial statements for a given period of time. Respondents in this study were auditors who worked in one of the Public Accounting Firm in South Jakarta. The number of auditor that were visited in this study were 49 auditors. The method of determining the sample was by using judgment sampling method, that information would be collected from the members of the population that can be found easily to provide such information. The method of primary data collection was by using questionnaire method. Based on the results of t test obtained $p < \alpha$ namely $0.00 < 0.05$ which showed that professionalism of auditors affects audit quality.

Keywords: Auditors professionalism, audit quality