

**Paper 60 – Business and Governance**

**THE EFFECT OF INDEPENDENCE AND EXPERTISE OF THE AUDITORS ON AUDIT QUALITY:  
BASED ON PERCEPTION OF AUDITORS**

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**ABSTRACT**

Qualified audit opinion result becomes an important key for the users of company financial statement information. Studies of audit quality becoming wider and hot issue in the field of financial accounting and auditing with the purpose to increase audit quality on financial statement. This study purpose to find out wheter independence and expertise of the auditors effect audit quality based on perception of auditors. The method used in this research was descriptive verification, which provide an overview of the occurred perception phenomena, explain the influence between variables on the built and tested hypothesis. The hypothesis testing use partial least squared multivariate method. Data were collected using a questionnaire distributed to seventy auditors as respondents.

Total contribution of continuous professional development, experience, formal education, knowledge and independence in Determining audit quality was 39.93%. With 95% confidence level, this study resulted that continuous professional development had a significant effect on audit quality. While experience, formal education, knowledge and independence had no significant effect on audit quality.

**Keywords: Audit quality, expertise, independence, experience, knowledge, education.**

