

**THE EFFECT OF COMPETENCY, INDEPENDENCY, INTEGRITY, MOTIVATION  
AND ACCOUNTABILITY TOWARDS AUDIT QUALITY (STUDY CASE OF  
PUBLIC ACCOUNTANTS' OUTSIDE "BIG 4")**

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**SWISS GERMAN UNIVERSITY**

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### STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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## ABSTRACT

### THE EFFECT OF COMPETENCY, INDEPENDENCY, INTEGRITY, MOTIVATION AND ACCOUNTABILITY TOWARDS AUDIT QUALITY (STUDY CASE OF PUBLIC ACCOUNTANTS’ OUTSIDE “BIG 4”)

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In recent years, the economic are keep growing, which means relying more on crucial decision which is made by Board of Director. The source of the decision making is mostly from financial report that has been audited by the auditor(s). As for today, Audit is also playing an important role in accounting world and global economy. Audit process itself is very important because the result from it provide the guaranteed the financial statement that are free of material misstatement. Moreover, this research is expected to give which element of audit quality is the most important.

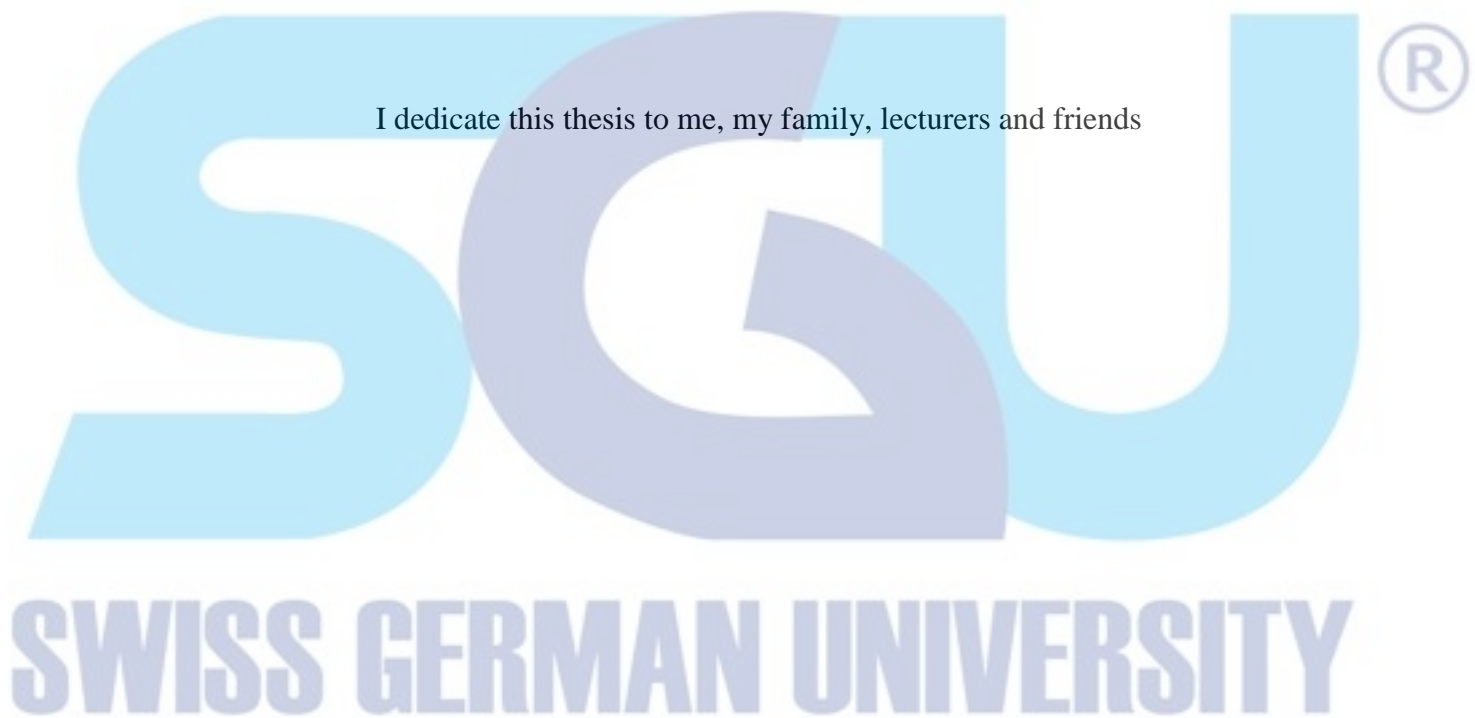
The data will be gathered from questionnaire that responded by auditor from non big 4 Public Accountant Firm in Indonesia. The data is processed using SPSS As a result, from statistical result, Competency, Integrity and Accountability have positive and significant affect towards audit quality. Independency has negative affect & Motivation has positive but not significany affect towards audit quality.

*Keywords: Audit Quality, Independency, Competency, Integrity, Motivation, Accountability.*



## DEDICATION

I dedicate this thesis to me, my family, lecturers and friends



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