

CHAPTER V

CONCLUSION

A. Conclusion

Based on the results of research and discussion of research results that have been described in the previous chapter, several conclusions were obtained, including the following:

1. This research found that the results of testing the research hypothesis, there is a positive and partially significant influence of auditor independence on audit quality at banks in Purwokerto. This means that the higher the independence of the auditor, the higher the quality of audits at banks in Purwokerto.
2. This research found that the results of testing the research hypothesis, there is no partial influence of auditor motivation on audit quality at banks in Purwokerto. This means that the auditor's motivation causes high and low audit quality at banks in Purwokerto.
3. This research found that the results of testing the research hypothesis, there is a positive and partially significant influence of auditor transparency on audit quality at banks in Purwokerto. This means that auditors are transparent in conducting audits and disclosing information in their audit reports, so the quality of audits at banks in Purwokerto will be higher.

B. Theoretical and Practical Implications

1. Theoretical Implications

The results of this research prove that the independence and transparency of auditors have a significant positive effect on the quality of bank audits in Purwokero. These results have theoretical implications, namely for attribution theory from Robbins (2015), namely that a person's behavior is influenced internally and externally, and the theory of auditor independence proposed by Mulyadi (2013) that independence is a state free from influence, not controlled by other parties, does not depend on others so this is the basis for conducting audits and making audit reports. In addition, it also has implications for the transparency theory proposed by Agoes and Ardana (2014), transparency is an obligation for managers to carry out the principle of openness in the decision process and delivery of information, so that there is no information hidden by auditors in submitting audit results.

2. Practical Implications

The practical implication of the results of this research is that banks in Purwokerto can support and provide a conducive atmosphere for auditors to act independently and transparently in conducting audits. This is realized by concrete efforts to maintain and increase the independence and transparency of auditors even higher. Although auditor motivation does not affect audit quality, it still needs attention and improvement because in working an auditor still needs motivation so that the quality of the audit is more optimal.

C. Limitations

Researchers realize that in this research there are still shortcomings due to limitations. The limitations of this research include:

Based on the conclusions obtained in this research, the researcher provides several suggestions as input that can be recommended to related parties, including:

1. This research was conducted by distributing questionnaires directly to research respondents who were bank employees in Purwokerto, due to the limitations of researchers recognizing the Purwokerto area so that there were several banks that took a long time to arrive at the bank and meet respondents to fill out questionnaires. In addition, there is also limited time for respondents in filling out the questionnaire because it is carried out during work breaks which are not so long, there is a possibility that reading the questionnaire is less thorough so that it is very possible that the answers do not describe the actual situation and obtain less varied data.
2. There are many variables contained in previous research diagrams, the study only examined the influence of variables of independence, motivation and transparency of auditors directly, not using mediation or moderation.