

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

A. Conclusions

From the results and discussion of the data analysis outlined, the following conclusions can be drawn:

1. Auditor independence has positive effect on audit quality. This finding aligns with Attribution Theory (Heider, 1958), which suggests that individuals attribute their actions and outcomes to internal factors, such as professional independence, thereby enhancing the overall quality of their work. This conclusion is also in line with Giovani and Rosyada (2019).
2. Auditor integrity has positive effect on audit quality. This is in line with Attribution Theory (Heider, 1958), which indicates that individuals' internal attributes, such as integrity, significantly influence their professional performance and the quality of their outcomes. This results inline with Febrianti and Uzliawati's research (2023).
3. Auditor competence has a positive impact on audit quality. This result aligns with Attribution Theory (Heider, 1958), which posits that individuals attribute their success to internal factors, such as their level of competence, thereby enhancing the quality of their professional performance. This research result has similarities with Aziz (2018) and Fahdi (2018) research results.

4. Auditor accountability has a positive effect on audit quality. This finding is consistent with Attribution Theory (Heider, 1958), which highlights that when individuals attribute their actions and results to a sense of personal responsibility, it motivates them to uphold higher standards and improve their performance, thereby enhancing the quality of their work. The result is also consistent with Aziz's research (2018).
5. Auditor confidentiality has no positive effect on audit quality. This finding is consistent with Attribution Theory (Heider, 1958), which suggests that when individuals emphasize confidentiality excessively, it may lead to a lack of transparency and hinder effective communication, thus negatively affecting the overall quality of their audit performance. The result is also consistent with Febrianti and Uzliawati (2023).

B. Implications

1. Theoretical Implications

The integration of attribution theory with the principles outlined in the Accounting Code of Ethics offers valuable insights into how auditors' behavior affects audit quality. Attribution theory explains that stakeholders often attribute the quality of audit outcomes to auditors' personal attributes, such as integrity and competence. When auditors adhere to ethical standards—demonstrating honesty, maintaining confidentiality, and showing accountability—they foster trust and confidence in their work.

This adherence to ethical principles leads stakeholders to positively attribute high-quality audit results to these internal qualities. Thus, the combination of attribution theory and the Code of Ethics highlights that auditors' ethical conduct and professional attributes are crucial for enhancing the perceived and actual quality of audits.

2. Practical Implications

a. For academics, the results of this study can serve as a reference for developing future research, particularly in exploring new aspects of the Accountant Code of Ethics and its relation to audit quality.

b. For Accounting Students

Accounting students are expected to maintain independence, integrity, competence, accountability, and confidentiality in the future, and to continuously enhance their skills by participating in various training programs to improve audit quality.

C. Research Limitations

This study has several limitations that could be taken into account for future research to improve outcomes. The use of Google Forms to distribute the questionnaire was intended to facilitate obtaining responses from participants. However, responses from participants were still difficult to obtain. Therefore, it is recommended that future research conduct surveys with direct distribution of questionnaires, aligning with class schedules to ensure faster and more effective response collection.