

## CHAPTER V

### CONCLUSION

#### A. Conclusion

Considering the findings and discussions of the Effect of Auditor Integrity, Professionalism, and Independence with Client Pressure as a Moderating Variable on Audit Quality, the following results are obtained:

1. Integrity have a positive effect on audit quality. This shows that the quality of the audit increases with the auditor's integrity.
2. Professionalism have a positive effect on audit quality. This shows that the quality of the audit increases with the auditors' level of professionalism.
3. Independence have a negative and insignificant effect on audit quality. This demonstrates that the degree of audit quality is unaffected by the auditor's degree of independence.
4. Client pressure cannot moderate the effect of auditor integrity on audit quality. This shows that client pressure does not moderate the relationship between integrity and audit quality, because individuals do not have confidence that client pressure can increase or decrease the integrity of auditors as a support in producing quality audits.
5. Client pressure cannot moderate the effect of auditor professionalism on audit quality. This shows that client pressure does not moderate the effect of professionalism on audit quality, because individuals do not have

confidence that client pressure can increase or decrease the professionalism of auditors as support in producing quality audits.

6. Client pressure cannot moderate the effect of auditor independence on audit quality. This shows that there is no moderating effect of client pressure on the effect of independence on audit quality, because individuals do not have confidence that client pressure can increase or decrease the independence of auditors as support in producing quality audits.

## **B. Implications**

According to the study's findings, the integrity and professionalism variables significantly improve audit quality meanwhile, the independence variable has an insignificant effect because respondents (as junior auditors) do not yet have a high level of independence. The variable of client pressure cannot be moderated the impact of these factors regarding audit quality. The following are the implications of the research:

### **1. Theoretical**

The findings of this research may shed light on auditing regarding the measurement of auditor quality in a PAF in audit quality research from other regional PAFs besides the South Jakarta PAF. The findings also show that the attribution theory and agency theory used as the basis for this research approach successfully indicate the formation of audit quality behavior influenced by integrity and professionalism, but this theory has not indicated the effect that the independence factor has on audit quality

and client pressure in moderating the effect of integrity, professionalism, and auditor independence on audit quality.

## **2. Practical**

For PAF, provide education or training for auditors to increase knowledge and abilities related to integrity, professionalism, and independence and the ability to handle client pressure so as to maintain audit quality.

## **C. Research Limitation and Suggestions**

### **1. Limitation**

This study in distributing questionnaires to auditors at PAF South Jakarta went through a long period, requiring 6 months to meet the required sample, because in the period of 6, namely February to July, the month is a peak season or busy period where the auditor's working hours are heavier than usual.

### **2. Suggestions**

Researchers expect that this research in the future can display study findings that are higher quality and more accurate with the following inputs:

- a. It is anticipated that future studies would employ various independent variables in order to obtain a more significant contribution to audit quality.

- b. It is anticipated that future researchers would broaden the scope of questionnaire distribution, so that the findings of the study can be more widely and accurately concluded. Future researchers are advised to add more sources and literature relevant to the research topics taken.

