

CHAPTER V

CONCLUSION

A. Conclusion

This study aims to analyse the effect of compliance with audit standards, audit quality control, auditor independence, and the use of Artificial Intelligence on audit quality in Public Accounting Firms in DKI Jakarta. This study employs multiple linear regression analysis to examine the relationship between independent variables and audit quality as the dependent variable. In light of the data analysis outcomes and the discussion presented earlier, the following conclusions are reached:

1. Compliance with audit standards has a positive and significant effect on audit quality. It can be inferred that higher levels of auditors' compliance with applicable audit standards, the stronger the overall audit quality achieved. Compliance with audit standards helps auditors carry out audit procedures systematically, obtain sufficient and appropriate audit evidence, and produce objective and reliable audit reports.
2. Audit quality control has a positive and significant effect on audit quality. This indicates that the better the implementation of quality control systems in Public Accounting Firms, the greater the audit quality achieved by auditors. Quality control systems help ensure that the audit process is carried out in accordance with professional standards through

supervision, evaluation, and monitoring of auditors' work, resulting in more credible audit outcomes.

3. Auditor independence does not have a significant effect on audit quality.

The results indicate that, in the context of this study, auditor independence is not a direct determinant of audit quality. Although independence is an important principle in the auditing profession, audit quality is not solely influenced by independence but also by other factors such as competence, experience, and the auditor's ability to properly perform audit procedures and evaluate audit evidence.

4. The use of Artificial Intelligence has a significant effect on audit quality.

This indicates that the use of AI technology by auditors contributes to improving audit quality. Although the utilization of AI in practice is still limited to supporting activities such as obtaining information, understanding concepts, and generating ideas, AI still plays an indirect role in enhancing auditors' analytical capabilities, knowledge, and professional judgement. Therefore, even though AI is not directly used in analyzing client data or making substantive audit decisions due to confidentiality considerations, its use still contributes positively to improving audit quality.

B. Implications

1. Theoretical Implications

This study contributes to the development of auditing knowledge by showing that audit quality is more influenced by compliance with audit

standards, audit quality control, and the use of AI. These findings support Agency Theory, which explains that auditors act as a monitoring mechanism to reduce conflicts of interest between principals and agents by providing reliable financial reports and Technology Acceptance Model (TAM), that explains AI is perceived usefulness and perceived ease of use. On the other hand, the results indicate that auditor independence do not have a significant effect on audit quality. This suggests that audit quality is not solely determined by the principle of independence, but also by the consistency of auditors in applying audit standards, quality control systems and the use of technology.

2. Practical Implications

Practically, this study's findings reveal that improving audit quality in Public Accounting Firms should focus on compliance with audit standards, strengthening audit quality control systems, and optimal utilization of AI. Auditors need to ensure that every stage of the audit is conducted in accordance with applicable standards, while public accounting firms need to enhance supervision and evaluation of auditors' work. In addition, independence must still be maintained as a fundamental principle of the profession, even though this study it was not found to have a significant impact on audit quality.

C. Research Limitations

This study is subject to several limitations that warrant attention:

1. The questionnaire response rate is highly dependent on the willingness of respondents to complete the distributed questionnaires.
2. Data collection was conducted during a period when some auditors were in their peak season, which may have affected the time available for respondents to complete the questionnaires.

D. Suggestion

Considering these limitations, it is suggested that future research:

1. Expand the scope of respondents to provide a broader perspective on audit quality.
2. Consider using additional data collection methods, such as interviews, to obtain more in-depth information.
3. Conduct data collection at times that do not coincide with auditors' peak seasons, so respondents have sufficient time to complete the questionnaires.
4. Examine other factors that may influence audit quality in order to offer a better overall understanding of what affects audit quality.