

ABSTRACT

The rise of standard violations and professional code of ethics involving several public accountants had a major impact on people's perceptions professionalism of an auditor in carrying out his profession. In response to this, the Indonesian Institute of Certified Public Accountants (IAPI) in collaboration with the Center for Financial Professional Development (PPPK) developed an audit application called the Audit Tool and Linked Archived System (ATLAS) as a means of oversight for regulators, and auditor adjustments when providing opinions on financial statements. The use of ATLAS is considered as the first step in implementing e-audit and is expected to improve the quality of the resulting audit.

This study aims to determine the effect of E-Audit Application, Competence, and Independence on Audit Quality in Public Accounting Firms in Bandung. Data collection was carried out by distributing questionnaires to auditors at the Public Accounting Firm incorporated in the Indonesian Institute of Certified Public Accountants (IAPI) in Bandung as respondents using purposive sampling techniques in determining the research sample. The analysis technique used is multiple linear regression.

Based on the research results obtained indicate that the Implementation of E-Audit, Competence, and Independence has a positive effect, and simultaneously affect 67.4% in quality of audit. This shows that the better implementation of e-audit, auditor competence in an electronic data processing environment, and auditor independence, will increase the quality of audit result.

Keywords: E-Audit, Audit Tools And Linked Archived System (ATLAS), Competence, Independence, Audit Quality