

CHAPTER V

CONCLUSIONS, LIMITATIONS, AND RECOMMENDATIONS

5.1. Conclusion

Based on the results of the research as described in the previous chapter, there are some conclusions as follow:

1. Competence has positive and significant influence to audit quality.
2. Independence has positive and significant influence to audit quality.
3. Due professional care has positive and significant influence to audit quality.
4. Auditor ethics has negative and insignificant influence on the interaction of competence to audit quality.
5. Auditor ethics has positive and significant influence on the interaction of independence to audit quality.
6. Auditor ethics has positive but insignificant influence on the interaction of due professional care to audit quality.

5.2. Limitation

There are some limitations that have in this research. The limitations are:

1. This research implements the survey method based on questionnaires only without interviewing the respondents. It makes different perception answer

from respondents comparing the fact. Hopefully, the researcher in the future research can use both interview and questionnaire.

2. This research only conducted on Financial Supervision and Development Agency in D.I Yogyakarta. In this research, the question will held only for design of auditor in BPKP D.I. Yogyakarta

5.3. Recommendation

Based on the conclusions above, there are some suggestions recommended:

1. For auditors, they should be able to follow the moral, ethics, and norm that implemented in company. By increasing the auditor ethics, it can increase the audit quality that gives positive effect for the auditor performance individually and BPKP entirely.
2. For future researchers, they should make more perfect model by extending and adding the sample through interview method which it will support the result of the questionnaires' answers. It can be also used in other institution or extended the institution as well.