

ABSTRACT

This study aims to examine the impact of auditor characteristics—including auditor personal traits, auditor experience, and auditor independence—on audit quality. The background of this issue is based on gaps in previous research and the importance of these factors in influencing audit quality. The primary objective of this research is to provide empirical evidence on the relationship between auditor personal traits, auditor experience, and auditor independence with audit quality.

The research method used is quantitative with a descriptive and verificative approach. This study involves auditors from Public Accounting Firms (KAP) in Jakarta and its surrounding areas as the research sample. The sampling technique employed is purposive sampling, with a minimum sample size of 110 auditors. Data were collected through an online questionnaire distributed via Google Forms and measured using a Likert scale. Data analysis was conducted using Structural Equation Modeling (SEM) with SmartPLS 4 software.

The results indicate that the variables of auditor personal traits, auditor experience, and auditor independence positively influence audit quality. These findings contribute significantly to both academics and practitioners by enriching the literature and can serve as a reference for the advancement of economic science, particularly in the field of auditing.

Keywords: *auditor personal traits, auditor experience, auditor independence, audit quality, Lemon Theory, Agency Theory, Personality Theory.*