

ABSTRACT

The audit activities are conducted in accordance with the auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI), which is the Quality Control Standards (SPM) as an indicator of audit quality.

The case of low audit quality in Indonesia was found in the case of PT Garuda Indonesia (Persero) Tbk regarding revenue recognition fraud in financial statements due to the auditor's lack of competence in applying applicable auditing standards.

The purpose of this research is to determine the application of elements of the Sarbanes-Oxley Act on audit quality in Public Accountant Firms in the Bandung region both simultaneously and partially. The elements of the Sarbanes-Oxley Act include sections 103, 104, 105, 201, 204, and 207.

The population used consists of 34 Public Accountant Offices in the Bandung region. This research uses multiple linear regression analysis. The results of the analysis show that the application of SOX significantly affects audit quality simultaneously, but when looking at each section individually, SOX 103, SOX 104, SOX 105, SOX 204, and SOX 207 do not have a partial impact, while SOX 201 has a partial impact on the audit quality produced by auditors.

Keywords : Audit Quality, Sarbanes Oxley Act, Public Accountant Firms.