

ABSTRAK

Kinerja KAP yang berkualitas sangat ditentukan oleh kualitas audit. Adanya pengaruh Independensi Auditor, Pengalaman Auditor, dan Etika Auditor menentukan kualitas hasil audit. Tuntutan masyarakat terhadap auditor yang berkualitas semakin meningkat dari waktu ke waktu. Auditor harus memperhatikan Independensi, Pengalaman, dan Etika dalam berbagai pengambilan keputusan.

Tujuan dari penelitian ini adalah untuk mengetahui Pengaruh Independensi Auditor, Pengalaman Auditor, dan Etika Auditor terhadap Kualitas Audit. Pengumpulan data dilakukan melalui penyebaran kuesioner yang telah diuji validitas dan reliabilitasnya. Penelitian ini dilakukan pada 7 Kantor Akuntan Publik di Bandung. Jumlah sampel sebanyak 20 orang auditor yang terdaftar di Kantor Akuntan Publik di Bandung dengan *random sampling*.

Metode penelitian yang digunakan adalah metode empiris dengan pendekatan deskriptif asosiatif, karena ada variabel yang akan dijelaskan dan ditelaah seberapa besar pengaruh dari variabel tersebut. Analisis data statistik dilakukan dengan mengolah data dari hasil jawaban kuesioner.

Hasil penelitian menunjukkan bahwa secara parsial independensi auditor, pengalaman auditor, dan etika auditor berpengaruh terhadap kualitas audit. Dimana independensi auditor memberikan pengaruh sebesar 4,1%, pengalaman auditor memberikan pengaruh sebesar 6,4%, dan etika auditor memberikan pengaruh sebesar 26,4%.

Hasil penelitian juga menunjukkan bahwa secara simultan independensi auditor, pengalaman auditor, dan etika auditor berpengaruh terhadap kualitas audit sebesar 36,9% , sedangkan sisanya yaitu sebesar 63,1% merupakan pengaruh faktor lain di luar ketiga variabel independen seperti kompetensi, obyektivitas, dan due professional care.

Kata Kunci: Independensi Auditor, Pengalaman Auditor, Etika Auditor dan Kualitas Audit

ABSTRACT

KAP quality performance is largely determined by the quality of the audit . The influence Auditor Independence , Experience Auditor, and Auditor Ethics determines the quality of the audit results . People's demand for qualified auditors is increasing from time to time . The independence of auditors should pay attention , experience , and ethics in various decision making.

The purpose of this study was to determine the effect of Auditor Independence, Auditor Experience, and Auditor Ethics Against Audit Quality. Data collected through questionnaires that have been tested for validity and reliability. This research was conducted at seven public accounting firm in Bandung . The total sample of 20 auditors registered public accounting firm in Bandung with random sampling .

The method used is empirical method with descriptive associative approach, because there are variables that will be explained and explored how the influence of these variables. Statistical data analysis done by processing the data from the questionnaire answers.

The result showed that partially auditor independen, auditor experience, and auditor ethics effect the audit quality. Where the auditor independen effect of 4,1%, auditor experince effect of 6,4%, and auditor ethics effect of 26,4%.

The research also shows that the simultaneous auditor independence, auditor experience, and auditor ethics impact on audit quality at 36,9%, while the remainder is equal to 63,1% is the influence of other factors outside of the three independent variables such as competence , objectivity and due professional care .

Keywords : Independence Auditor , Auditor Experience , Ethics Auditor and Audit Quality