

ABSTRACT

This research aimed to determine how much the effect of Integrity and Objectivity of the Auditor on Audit Quality in PT.Kereta Api Indonesia (Persero) Bandung.

The research approach used in this research is a descriptive and verification analysis by using primary data. The sampling technique used is Non Probability Sampling with the method is Saturation Sampling. Population and sample in this research was 35 response auditor internal with the source of the data obtained through the result of questionnaires.

Statistical analysis used in this study is the validity test, reliability test, descriptive analysis, verificative analysis, classical assumption test, normality test, multicollinearity test, heteroscedastity test, regression analysis, correlation and analysis of the coefficient of determination.

Based on the results conducted by partial evaluation can be seen that the Integrity auditor etich affects the Audit quality as much as 21,1%, while the Objectivity auditor etich affects the Audit quality as much as 40,2%. On the testing result conducted by simultaneous evaluation can be seen that the Integrity and Objectivity auditor etich affects the Audit quality as much as 61,3%. While the remaining as much as 38,7% is the influence of other factors outside of the two independent variables in this research.

Keywords: Integrity, Objectivity Auditor, and Audit Quality