

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh e-audit, kompetensi, independensi terhadap kinerja auditor pada Kantor Akuntan Publik (KAP) Wilayah Kota Bandung yang Terdaftar di Otoritas Jasa Keuangan (OJK).

Data yang diperoleh berupa data primer dari 10 KAP wilayah kota Bandung yang terdaftar di OJK. Pemilihan sampel dilakukan dengan metode teknik *purposive sampling*, sehingga terpilih sebanyak 55 responden. Dalam hal ini peneliti mendatangi langsung Kantor Akuntan Publik tersebut dan memberikan kuisioner secara langsung. Variabel dalam penelitian ini diukur menggunakan kuesioner dengan 5 skala likert.

Hasil penelitian ini menunjukkan bahwa Penerapan e-audit terhadap kinerja auditor memberikan pengaruh sebesar 38,3%, Kompetensi terhadap kinerja auditor memberikan pengaruh sebesar 34,0%, Independensi terhadap kinerja auditor memberikan pengaruh sebesar 42,3%.

Kata kunci: E-audit, Kompetensi, Independensi, Kinerja Auditor.

ABSTRACT

This research was conducted with the aim of determining the effect of e-audit, competence, independence on the performance of auditors at the Bandung City Regional Public Accounting Firm Registered with the Financial Services Authority

The data obtained was in the form of primary data from 10 Public Accounting Firms for the Bandung City Region registered with the Financial Services Authority. The selection of samples was carried out using the purposive sampling technique method, so that 55 respondents were selected. In this case, the researcher went directly to the Public Accounting Firm and gave a questionnaire directly. The variables in this study were measured using a questionnaire with 5 likert scales.

The results of this study show that the application of e-audit on auditor performance has an influence of 38.3%, competence on auditor performance has an influence of 34.0%, Independence on auditor performance has an influence of 42.3%.

Keywords: E-audit, Competence, Independence, Auditor Performance.