

ABSTRAK

Penelitian ini berjudul pengaruh independensi auditor, pengalaman auditor, etika auditor terhadap kualitas audit pada KAP di Surabaya. Jenis penelitian ini adalah kuantitatif. Sampel penelitian terdiri dari 50 auditor. Teknik pengambilan *sampel* dengan teknik *purposive sampling*. Analisis data dilakukan dengan Uji Validitas, Uji Reliabilitas, Uji Normalitas, Uji Multikolonieritas, Uji Heteroskedastisitas, Uji Koefisien Determinasi (R^2). Data yang digunakan berupa data primer yang diperoleh dengan cara menyebarkan kuesioner. Pengujian hipotesis dalam penelitian ini menggunakan metode analisis regresi linier berganda dengan program SPSS, dengan Persamaan Regresi $Y = a + b_1x_1 + b_2x_2 + b_3x_3$

Hasil penelitian menunjukkan bahwa independensi auditor, pengalaman auditor, etika auditor, kualitas audit telah lulus uji validitas, uji reliabilitas, uji normalitas, uji heteroskedastisitas dan uji koefisien determinasi (R^2) mempunyai nilai kontribusi 60,1% . Hasil penelitian juga menunjukkan bahwa independensi auditor, pengalaman auditor, etika auditor memiliki variabel dominan dengan nilai 0,283 yaitu variabel pengalaman auditor. Semua variabel berpengaruh signifikan terhadap kualitas audit.

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

ABSTRAK

This study entitled the influence of auditor independence, auditor experience, auditor ethics on audit quality at KAP in Surabaya. This type of research is quantitative. The study sample consisted of 50 auditors. The sampling technique with purposive sampling technique. Data analysis was performed with Validity Test, Reliability Test, Normality Test, Multicolony Test, Heteroscedasticity Test, Determination Coefficient Test (R^2). The data used in the form of primary data obtained by distributing questionnaires. Testing the hypothesis in this study uses a multiple linear regression analysis method with the SPSS program, with the Regression Equation $Y = a + b_1x_1 + b_2x_2 + b_3x_3$

The results showed that auditor independence, auditor experience, auditor ethics, audit quality had passed the validity test, reliability test, normality test, heteroscedasticity test and determination coefficient test (R^2) had a contribution value of 60.1%. The results also show that auditor independence, auditor experience, auditor ethics have a dominant variable with a value of 0.283, namely the auditor experience variable. All variables have a significant effect on audit quality.

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

