

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, kompetensi, *due professional care*, akuntabilitas, objektivitas, dan etika profesi pada kualitas audit.

Responden penelitian dalam penelitian ini adalah staf auditor dengan jabatan junior, senior dan supervisor yang bekerja pada Kantor Akuntan Publik di Surabaya. Sampel yang digunakan sebanyak 10 Kantor Akuntan Publik yang diwakili oleh 32 staf auditor, yang diperoleh menggunakan metode *simple random sampling*. Data dalam penelitian ini diperoleh dengan menggunakan kuesioner yang dibagikan secara langsung kepada responden di awal bulan Desember 2016. Teknik analisis yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini membuktikan bahwa : (a) independensi berpengaruh positif terhadap kualitas audit, hal ini berarti semakin independen seorang auditor maka semakin baik kualitas auditnya; (b) kompetensi tidak berpengaruh positif, hal ini berarti semakin kompetensi seorang auditor maka semakin baik kualitas auditnya (c) *due professional care* berpengaruh positif, hal ini berarti semakin *due professional care* seorang auditor maka semakin baik kualitas auditnya; (d) akuntabilitas berpengaruh positif, hal ini berarti semakin akuntabilitas seorang auditor maka semakin baik kualitas auditnya; (e) objektivitas berpengaruh negatif terhadap kualitas audit, hal ini berarti auditor tidak dapat dikatakan berkualitas baik apabila tidak bertindak secara objektif berdasarkan bukti-bukti otentik dari fakta yang ada yang diperolehnya; (f) etika profesi berpengaruh positif, hal ini berarti semakin seorang auditor memiliki etika profesi yang baik maka semakin baik kualitas auditnya. Peneliti menyarankan untuk penelitian di masa mendatang untuk menambah lebih banyak variabel, melakukan observasi lebih mendalam seperti ditambahkan metode wawancara dan memperluas populasi.

Kata kunci : Independensi, Kompetensi, *Due Professional Care*, Akuntabilitas, Objektivitas, Etika Profesi, Kualitas Audit.

ABSTRACT

This research is meant to find out the influence of independency, competency, due professional care, accountability, objectivity, and profession ethics to the audit quality.

The respondent is auditor staff with the job title junior, senior and supervisor who have been working at Public Accountant Firm in Surabaya. The samples are 10 Public Accountant Firms which have been represented by 32 auditor staffs, these auditor staffs have been obtained by using simple random sampling method. The data has been obtained by issuing questionnaires which have been directly issued to the respondents in the beginning of December 2016. The analysis technique has been carried out by using multiple linear regressions analysis.

The results of this research have proven that: (a) independency gives positive influence to the audit quality, it means that when an auditors is independent so that his or her audit quality is getting better; (b) competency does not give any positive influence, it means when the competency of an auditors is getting better, the audit quality is getting better as well; (c) due professional care give positive influence, it means that when the due professional care as an auditor is getting better, the audit quality is getting better as well; (d) accountability gives positive influence, it means that when the accountability of an auditor is getting better so that the audit quality is getting better as well; (e) objectivity gives negative influence to the audit quality, it means that the auditor cannot be stated has a good quality if he or she cannot act objectively based on the authentic evidence from the existing facts; (f) profession ethics gives positive influence, it means that when the profession ethic of the auditor is getting better, the audit quality is getting better as well. It is suggested for the following research to add more variables, to conduct deeper observation, such as interview method and wider of population.

Keywords: Independency, competency, due professional care, accountability, objectivity, profession ethics, audit quality.