

## ABSTRAK

Tujuan penulisan skripsi adalah untuk menguji pengaruh imbalan audit, lama hubungan auditor dengan klien, dan persaingan antar kantor akuntan publik terhadap independensi auditor.

Metode yang digunakan adalah survey dengan pendekatan kuantitatif. Teknik pengambilan sampel diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 45 sampel dari 13 kantor akuntan publik di Kota Surabaya yang terdaftar di direktori Institut Akuntan Publik Indonesia (IAPI) tahun 2019. Metode analisis yang digunakan adalah regresi linier berganda dengan menggunakan program SPSS (*Statistical Product and Service Solutions*) versi 25.

Hasil penelitian menunjukkan bahwa imbalan audit dan lama hubungan auditor dengan klien tidak berpengaruh terhadap independensi auditor. Sedangkan persaingan antar kantor akuntan publik berpengaruh terhadap independensi auditor.

**Kata Kunci:** Imbalan Audit, Lama Hubungan Auditor Dengan Klien, Persaingan Antar Kantor Akuntan Publik, Independensi Auditor

## ABSTRACT

This research aimed to examine the effect of audit fee, relationship length between auditor and client, and competition among public accountant offices; on auditor independency.

The research was quantitative with survey as its approach. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. Based on the sampling, there were 45 samples from 13 public accountant offices in Surabaya which were listed on directory of Institute of Indonesia Public Accountant in 2019. Furthermore, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 25.

The research result concluded audit fee did not affect auditor independency who worked at public accountant offices in Surabaya. Likewise, relationship length between auditor and client did not affect auditor independency who worked at public accountant offices in Surabaya. On the other hand, competition among public accountant offices affected auditor independence who worked at public accountant offices in Surabaya.

**Keywords:** Audit Fee, Relationship Length Between Auditor And Client, Competition Among Public Accountant Offices, Auditor Independency

