

## **ABSTRACT**

This research aimed to examine whether personal characteristics, etiquette, and audit experience affected auditor's performance or not. The auditor itself worked at Public Accountant Office, Surabaya.

The research was descriptive-quantitative. While, the population was 5 Public Accountant Offices in Surabaya. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were three criteria used namely, personal characteristics, etiquette, and audit experience. Meanwhile, as those three criteria were the independent variables, the auditor's performance was the dependent variable. Furthermore, there were 50 respondents of auditor, who worked at Public Accountant Office, Surabaya, as sample.

Meanwhile, the testing instrument used validity and reliability test. In addition, the data analysis technique used multiple linear regression with SPSS (Statistical Products and Social Science) 2.0

The research result concluded personal characteristics, etiquette, and audit experience had positive and significant effect on auditor's performance at Public Accountant Office, Surabaya.

**Keywords:** **Personal Characteristics, Etiquette, Audit's Experience, Auditor's Performance**

## ABSTRAK

Penelitian ini bertujuan untuk menguji apakah Karakteristik Personal, Etika, dan Pengalaman Audit Mempengaruhi Kinerja Auditor yang berada pada Kantor Akuntan Publik di Kota Surabaya.

Jenis penelitian ini adalah penelitian kuantitatif Deskriptif. Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada 5 Kantor Akuntan Publik (KAP) yang berada di Kota Surabaya dengan menggunakan 50 responden yang berada di 5 KAP yang dijadikan responden. Sampel Penelitian dipilih dengan berdasarkan dari kriteria yang sudah ditentukan, maka diperoleh sampel sebanyak Karakteristik Personal (KP), Etika (EK), serta Pengalaman Audit (PA) sedangkan Variabel Terikatnya ialah Kinerja Auditor (KA). Pengujian instrument menggunakan Uji Validitas dan Uji Reliabilitas. Metode Analisis Data menggunakan Regresi Linier Berganda dengan menggunakan program SPSS versi 2.0

Berdasarkan hasil penelitian ini menunjukkan bahwa variabel Karakteristik Personal, Etika, dan Pengalaman Audit berpengaruh positif dan signifikan terhadap Kinerja Auditor pada Kantor Akuntan Publik di Kota Surabaya.

**Kata kunci:** Karakteristik Personal, Etika, Pengalaman Audit, Kinerja Auditor