ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi dan kompetensi auditor terhadap kualitas audit. Adapun objek yang diteliti yaitu auditor yang bekerja di Kantor Akuntan Publik Kota Surabaya.

Jenis penelitian ini merupakan penelitian kuantitatif. Penelitian dilakukan menggunakan data primer berupa kuesioner. Populasi penelitian ini yaitu beberapa auditor yang bekerja pada Kantor Akuntan Publik di Surabaya. Sampel dalam penelitian ini diperoleh dengan menggunakan teknik *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan teknik *purposive sampling* tersebut didapatkan sebanyak 50 responden dari beberapa Kantor Akuntan Publik di Surabaya. Metode analisis yang digunakan adalah analisis regresi linier berganda.

Hasil analisis penelitian ini menunjukkan bahwa independensi dan kompetensi auditor berpengaruh positif terhadap kualitas audit pada Kantor Akuntan Publik di Surabaya.

Kata kunci: independensi, kompetensi, dan kualitas audit.

ABSTRACT

This research aimed to examine the effect of auditor's independence and auditor's competence on the audit quality. While the research object was auditors who worked at Surabaya Public Accountant office.

The research was quantitative research. Moreover, the data were primary, which in the form of questionnaires. The questionnaires were given directly to the respondents. Furthermore, the population was some auditors who worked at the Public Accountant offices in Surabaya. Additionally, the data collection technique used purposive sampling technique, in which the sample was based on criteria given by the researcher. In line with this, there were 50 respondents of auditors from some Surabaya Public Accountant offices; as the sample. In addition, the data analysis technique used multiple linear regression analysis.

The research result concluded that auditor's independence had a positive effect on audit quality at Surabaya Public Accountant office. Likewise, auditor's competence had a positive effect on audit quality at Surabaya Public Accountant office.

Keywords: independent, competence, audit quality

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