

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh etika auditor, kompetensi, independensi, pengalaman dan keahlian auditor terhadap kualitas audit. Obyek penelitian adalah auditor pada Kantor Akuntan Publik di Kota Surabaya. Sumber data primer dalam penelitian ini merupakan jawaban atas kuesioner yang dibagikan kepada auditor.

Penelitian ini merupakan penelitian empiris dengan metode pemilihan sampel berdasarkan pertimbangan (*judgement sampling*) yakni pengambilan sampel dengan kriteria yang telah ditentukan, sehingga diperoleh responden sebesar 50 auditor. Adapun bentuk dari kuesioner yang digunakan dalam penelitian ini adalah kuesioner tertutup yaitu kuisisioner yang jawaban dari pernyataan-pernyataannya responden hanya memilih salah satu jawaban yang telah disediakan. Teknik analisis menggunakan analisis regresi berganda. Pada penelitian ini terdapat lima variabel, yang terdiri variabel independen, yaitu etika auditor, kompetensi, independensi, pengalaman dan keahlian auditor dan satu variabel dependen, yaitu kualitas hasil audit.

Berdasarkan hasil penelitian dapat disimpulkan bahwa etika auditor, kompetensi, independensi, pengalaman dan keahlian auditor memiliki pengaruh positif dan signifikan secara parsial terhadap kualitas audit. serta didukung nilai koefisien determinasi yang menunjukkan bahwa etika auditor, kompetensi, independensi, pengalaman dan keahlian auditor memberikan kontribusi terhadap variabel dependen (kualitas audit) sebesar 58,2%, sedangkan sisanya 41,8% dipengaruhi oleh faktor lain.

Kata kunci : Etika Auditor, Kompetensi, Independensi, Pengalaman, Keahlian Auditor, Kualitas Audit

## **ABSTRACT**

This research aimed to examine the effect of auditors' ethic, competence independence, experience and expertise on audit quality. While, the population was auditors of Surabaya Public accountant Office. Moreover, the data were primary with questionnaires as the instrumen. The questionnaires were distributed directly to auditors.

The research was empirical. Furthermore, the data collection technique used judgment sampling, in which the sample was based on criteria given. In line with, there were 50 auditors as sample. Mean while, the form of questionnaire was closed questionnaire. This meant, the respondents had to choose the answer given. Additionally, the data analysis technique used multiple linier regression. In addition, there were five variables namely auditors ethic, competency, independence, experience and auditors expertise (as independent variables) and one dependent variable, i.e audit quality.

Based on the research result, it concluded auditors ethic, competence, independence, experience and expertise partially had positive and significant effect on audit quality. Likewise from coefficient determination, it concluded auditors ethic, competence, independence, experience and expertise had contribution of 58,2% on dependent variable (audit quality). The rest of 41,8% was effected by other factors.

Keywords : Auditors Ethic, Competence, Independence, Experience, Auditors, Expertise, Audit Quality.