

ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris pengaruh independensi, kompetensi, dan etika auditor terhadap kualitas audit di Kantor Akuntan Publik Kota Surabaya.

Jenis penelitian ini menggunakan penelitian kuantitatif. Populasi dari penelitian ini adalah Kantor Akuntan Publik (KAP) di Surabaya dan auditor yang bekerja pada Kantor Akuntan Publik sebagai respondennya. Metode pengambilan sampel yang digunakan pada penelitian ini adalah *random sampling* (sampling acak). Kuesioner yang disebarakan berjumlah 72 kuesioner dan yang kembali hanya sebanyak 32 kuesioner. Teknik dalam pengumpulan data pada penelitian ini menggunakan sumber data primer berupa kuesioner yang dibagikan langsung kepada responden. Teknik analisis data dilakukan dengan menggunakan Regresi Linier Berganda dengan bantuan program SPSS versi 26.

Hasil dari penelitian ini menunjukkan bahwa independensi tidak berpengaruh signifikan terhadap kualitas audit, kompetensi tidak berpengaruh signifikan terhadap kualitas audit. Sedangkan etika auditor berpengaruh positif dan signifikan terhadap kualitas audit.

Kata Kunci : independensi, kompetensi, etika auditor, dan kualitas audit.

ABSTRACT

This research aimed to examine and collect empirical evidence of the effect of independence, competency, and auditors' ethics on the audit quality at the Surabaya Public Accountant Office.

The research was quantitative. Furthermore, the population was the Surabaya Public Accountant Office (KAP) and auditors who worked at the Surabaya Public Accountant Office as the respondents. Moreover, the data collection technique used random sampling. The instrument in the data collection technique was a questionnaire. The questionnaires were distributed to the respondents. From 72 questionnaires that were distributed, there were only 32 questionnaires returned. Additionally, the data were primary. The data analysis technique used multiple linear regressions with the SPSS 26 version.

The result indicated that independence had an insignificant effect on the audit quality at the Surabaya Public Accountant Office. Likewise, competency had an insignificant effect on the audit quality at the Surabaya Public Accountant Office. On the other hand, the auditors' ethics positively and significantly affected the audit quality at the Surabaya Public Accountant Office.

Keywords: *Independence, Competency, Auditors' Ethics, Audit Quality*

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