

ABSTRAK

Bella Yusnita. *Pengaruh Etika Auditor, Pengalaman Auditor dan Etika Auditor terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Wilayah Jakarta Selatan)*, Dibimbing oleh Bapak Dr. MF. Arrozi A, SE., Ak., M.Si.,CA.,

Penelitian ini bertujuan untuk mengetahui etika auditor, pengalaman auditor dan fee audit terhadap kualitas audit pada Kantor Akuntan Publik (KAP) di Jakarta Selatan. Penelitian ini berbentuk kausalitas dan jenis data penelitian yang digunakan adalah data primer kuantitatif. Data dikumpulkan menggunakan metode survei dengan menyebarkan kuesioner. Target responden penelitian ini adalah 100 responden, namun data responden yang dapat diolah adalah 87 jawaban responden.

Analisis data menggunakan metode regresi linier berganda. Uji hipotesis dilakukan untuk mengetahui apakah ada pengaruh etika auditor, pengalaman auditor dan fee audit terhadap kualitas audit baik secara simultan maupun parsial. Hasil uji menunjukkan bahwa secara simultan etika auditor, pengalaman auditor dan fee audit memiliki pengaruh yang signifikan terhadap kualitas audit. Secara parsial hasil uji menunjukkan bahwa variabel etika auditor, pengalaman auditor dan fee audit berpengaruh signifikan terhadap kualitas audit.

Kata Kunci : *Kualitas Audit, Etika Auditor, Pengalaman Auditor, and fee audit*

ABSTRACT

Bella Yusnita. The impact of Auditor's Ethics, Auditor's Experience and Audit Fee on Audit Quality (Empirical Study on Public Accounting Office in South Jakarta). Lead by Dr. MF. Arrozi A.,SE.,M.Si.,Akt,CA.

This research is to aims to examine to what ethics of auditors, experience auditors and audit fee influence auditors quality on Public Accounting Firm (KAP) in South Jakarta. This research is in the form of causality and the type of research data used is quantitative primary data. Data were collected using survey methods by distributing questionnaires. Target respondents of this research is 100 respondents, but respondents data that can be processed is 87 respondents' answers.

Data analysis using multiple linear regression method. Hypothesis test is conducted to know whether there is influence of auditor ethics, auditor experience and audit fee to audit quality either simultaneously or partially. The test results show that simultaneously the auditor ethics, auditor experience and audit fees have a significant influence on audit quality. Partially test result shows that auditor ethics variable, auditor experience and audit fee have significant effect to audit quality.

Keywords: Auditor's Quality, Auditor's Ethic, Auditor's Experience, and Audit Fee