

ABSTRAK

Judul : Pengaruh Independensi, Objektivitas, dan Akuntabilitas serta Pertimbangan Moral Auditor terhadap Kualitas Audit pada KAP di DKI Jakarta
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Penelitian ini bertujuan untuk mengkaji pengaruh independensi, objektivitas dan akuntabilitas, serta pertimbangan moral auditor terhadap kualitas audit pada Kantor Akuntan Publik di DKI Jakarta, baik secara simultan maupun secara parsial. Jenis penelitian ini adalah kausalitas, menggunakan data primer melalui penyebaran kuisioner pada KAP di Wilayah DKI Jakarta. Respondennya adalah auditor, pengambilan sampel dilakukan dengan metode *Simple Random Sampling*, unit analisisnya adalah auditor, serta data analisis dengan menggunakan Analisis Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa secara simultan variabel independensi, objektivitas, dan akuntabilitas, serta pertimbangan moral auditor berpengaruh signifikan terhadap kualitas audit. Secara parsial menunjukkan bahwa variabel objektivitas dan akuntabilitas berpengaruh terhadap kualitas audit. Sedangkan variabel independensi dan pertimbangan moral auditor tidak berpengaruh terhadap kualitas audit. *Adjusted R Square* 25,4%, sisanya 74,6% dipengaruhi oleh variabel lain.

Kata Kunci : Independensi Auditor, Objektivitas Auditor, Akuntabilitas Auditor, Pertimbangan Moral, Kualitas Audit

ABSTRACT

Title : *Effect of Independence, Objectivity, Accountability, and Moral Judgment Auditor on Audit Quality In Public Accountant Firm DKI Jakarta*

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This study aims to asses the effect of independency, objectivity, accountability, and moral judgment on audit quality in public accountant firm in DKI Jakarta, either simultaneously or partially. This research is causality, using primary data through questionnaires in the public accountant firm in DKI Jakarta. Respondents are auditors, sampling is done with a simple random sampling method, the unit of analysis is the auditor, as well as data analysis using Multiple Linear Regression Analysis. The results of the study showed that simultaneous variable independence, objectivity, accountability, and moral judgment have a significant effect on the audit quality. partially shows that the variable objectivity and accountability influence the audit quality. While variable auditor independence and moral judgment does not influence the practice of audit quality. Adjusted R Square of 25,4%, the remaining 74.6% is influenced by other variables.

Keywords : *auditor independence, auditor objectivity, accountability auditor, auditor moral judgment, audit quality*