

ABSTRAK

Judul : Pengaruh Independensi, Integritas, Skeptisisme dan Pengalaman Auditor terhadap Kualitas Audit

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Program Studi : Akuntansi

Penelitian ini dilakukan untuk menguji pengaruh Independensi, Integritas, Skeptisisme dan Pengalaman Auditor terhadap Kualitas Audit pada Kantor Akuntan Publik (KAP) di DKI Jakarta.

Teknik pengambilan sampel yang dilakukan adalah metode *Probability Sampling – Simple Random Sampling*. Jenis data dalam penelitian ini adalah data primer yang bersumber dari penyebaran kuesioner. Populasi dari penelitian ini sebanyak 286 KAP, sampel penelitian ini sebanyak 157 data responden yang dihasilkan melalui penyebaran kuesioner. Metode analisis yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan Independensi, Integritas, Skeptisisme dan Pengalaman Auditor berpengaruh signifikan terhadap Kualitas Audit. Secara parsial Integritas, Skeptisisme dan Pengalaman Auditor berpengaruh positif dan signifikan terhadap kualitas audit, sedangkan Independensi tidak berpengaruh secara signifikan terhadap kualitas audit.

Kata Kunci : Independensi, Integritas, Skeptisisme, Pengalaman Auditor, Kualitas Audit.

ABSTRACT

Title : The Effects of Independency, Integrity, Skeptisism and Auditor Experience to Audit Quality.

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Study Program : Accounting

This research was conducted to examine the effects of Independency, Integrity, Skeptisism, and Auditor Experience toward Audit Quality at Public Accountant Office in DKI Jakarta.

The sampling technique that has been used was probability sampling method – simple random sampling. The data type in this research was prime data which sourced from questionnaire deployment. Population from this research was 289 Public Accountant Offices, 157 respondent data was gathered through questionnaire deployment. The analytical method used is multiple linear regression analysis.

The results of this study indicate that simultaneously that Independency, Integrity, Skeptisism and Auditor Experience effect significantly toward Audit Quality. Partially Independency, Integrity, Skeptisism and Auditor Experience effect positively and significantly toward Audit Quality, yet Independency did not effect significantly toward Audit Quality.

Keywords : Independency, Integrity, Skeptisism, Auditor Experience, Audit Quality.