

ABSTRAK

PENGARUH ETIKA PROFESI, TINGKAT PENDIDIKAN, DAN INDEPENDENSI AUDITOR TERHADAP KUALITAS AUDIT (Studi Empiris pada Kantor Akuntan Publik di Kabupaten Tangerang)

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Akuntansi

Penelitian ini bertujuan untuk menemukan bukti empiris dari adanya pengaruh Etika Profesi, Tingkat Pendidikan, dan Independensi Auditor Terhadap Kualitas Audit pada 6 (enam) Kantor Akuntan Publik di Kabupaten Tangerang. Dengan menggunakan *purposive sampling* sebagai metode pengambilan sampel penelitian, dan diperoleh jumlah sampel penelitian sebanyak 87 responden. Kriteria sampel penelitian yaitu auditor yang bekerja selama minimal 1 (satu) tahun yang mencakup auditor junior, auditor senior, manajer, dan partner. Peneliti menggunakan desain asosiatif kausal. Oleh karena itu diperlukan adanya alat ukur untuk mengukur validitas dan reliabilitas. Uji validitas dilakukan untuk mengukur *sampling corelasi product momen* dan uji reliabilitas digunakan untuk mengukur *cronbach's alpha*, lalu menggunakan uji t untuk menunjukkan ada atau tidaknya pengaruh satu variabel independen secara individu dalam menerangkan variabel dependen dan alat analisis menggunakan analisis regresi linier berganda. Berdasarkan hasil pengujian hipotesis menunjukkan Etika Profesi secara parsial berpengaruh terhadap Kualitas Audit, sedangkan Tingkat Pendidikan dan Independensi Auditor secara parsial tidak berpengaruh terhadap Kualitas Audit.

Kata Kunci: Etika Profesi, Tingkat Pendidikan, Independensi, Kualitas Audit

ABSTRACT

**THE INFLUENCE OF PROFESSIONAL ETHICS, EDUCATION LEVEL, AND
AUDITOR'S INDEPENDENCE ON AUDIT QUALITY**

(Empirical Study at a Public Accounting Firm in Tangerang Regency)

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Accounting

This study aims to find empirical evidence of the influence of Professional Ethics, Education Level, and Auditor Independence on Audit Quality in 6 (six) Public Accounting Firms in Tangerang Regency. By using purposive sampling as a research sampling method, and obtained the number of research samples as many as 87 respondents. The research sample criteria are auditors who have worked for at least 1 (one) year which include junior auditors, senior auditors, managers, and partners. The researcher used a causal associative design. Therefore, it is necessary to have a measuring instrument to measure validity and reliability. The validity test was carried out to measure the correlation sampling product moment and the reliability test was used to measure Cronbach's alpha, then used the t test to show the presence or absence of the influence of one independent variable individually in explaining the dependent variable and the analysis tool using multiple linear regression analysis. Based on the results of hypothesis testing, it shows that Professional Ethics partially affects Audit Quality, while Education Level and Auditor Independence partially does not affect Audit Quality.

Keyword: Professional Ethics, Education Level, Independence, Audit Quality