

ABSTRACT

Ezra Giovanni Purhuati, NIM: 7175320019; The Effect of Independence, Political Relations, and Professional Ethics on the Accuracy of Giving an Audit Opinion by the Auditor (Empirical Study of Public Accountants in Medan).

The purpose of this study is to empirically test the independence, political relations, and professional ethics of the accuracy of giving an audit opinion by an auditor at a public accounting firm (KAP) in Medan.

The research method uses a random sampling method. The data used are primary data collected through questionnaires at the Public Accounting Firm, Medan. There were 54 questionnaires scattered, and only 35 returned. While the data processing method used is multiple regression analysis.

The T results showed that professional ethics did not significantly affect the accuracy of giving audit opinion because the significance was more significant than 0.05 namely, $0.127 > 0.05$. Meanwhile, independence, political relations, have a significant effect on the accuracy of giving an audit opinion because they have a significance level of less than 0.05. Simultaneously (F test) it states that independence, political relations, and professional ethics affect the accuracy of giving an audit opinion by the auditor because it has a significance level smaller than 0.05. The coefficient of determination (R²) of 0.054. This means that independence, political relations, and professional ethics can explain the variable. The accuracy of giving an audit opinion by the auditor is 54%, and the remaining 46% can be explained or explained by other variables.

Keywords: Independence, Political Relations, Professional Ethics, Accuracy of Audit Opinions.