

ABSTRAK

Edi Sutrisno, 7133220021, Pengaruh Independensi, Pengalaman Auditor, dan Etika Auditor Terhadap Kualitas Auditor. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2017.

Tujuan dari penelitian ini adalah untuk menemukan bukti empiris tentang pengaruh independensi auditor, pengalaman auditor dan etika auditor terhadap kualitas audit. Data yang digunakan dalam penelitian ini diperoleh dari auditor independen dari kantor akuntan publik di Kota Medan.

Pengambilan sampel dilakukan dengan metode *Purposive Sampling*, dengan jumlah sampel sebanyak 64 auditor. Sumber data dalam penelitian ini adalah data primer. Metode pengumpulan dengan menggunakan kuesioner yang dibagikan kepada responden. Teknik analisis data penelitian ini menggunakan analisis regresi berganda dengan menggunakan program SPSS 20.

Hasil penelitian ini menunjukkan independensi berpengaruh positif signifikan terhadap kualitas audit, pengalaman auditor berpengaruh positif signifikan terhadap kualitas audit, dan etika auditor berpengaruh positif signifikan terhadap kualitas audit. Secara simultan independensi, pengalaman auditor, dan etika auditor berpengaruh signifikan terhadap kualitas audit dimana dengan nilai signifikansi $0,000 < 0,05$. Artinya jika secara bersama-sama variabel independensi, pengalaman auditor, dan etika auditor dapat meningkatkan kualitas audit.

Kesimpulan penelitian ini yaitu bahwa independensi, pengalaman auditor, dan etika auditor secara simultan berpengaruh terhadap kualitas audit

Kata kunci: Kualitas Audit, Independensi, Pengalaman Auditor, Dan Etika Auditor

ABSTRACT

Edi Sutrisno, 7133220021, Effect of Independence, Auditor Experience, and Auditor Ethics on Auditor Quality. Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2017.

The purpose of this study is to find empirical evidence on the influence of auditor independence, auditor experience and auditor ethics on audit quality. The data used in this study was obtained from an independent auditor from the public accounting firm in Medan.

Sampling was done by Purposive Sampling method, with 64 samples. Source of data in this research is primary data. Methods of collection by using questionnaires distributed to respondents. The data analysis technique used multiple regression analysis using SPSS 20 program.

The result of this study shows that independence has a significant positive effect on audit quality, auditor experience has a significant positive effect on audit quality, and auditor ethics has a significant positive effect on audit quality. Simultaneously independence, auditor experience, and auditor ethics have a significant effect on audit quality where with a significance value of $0.000 < 0.05$. This means that if the independence variable independence, auditor experience, and auditor ethics can improve audit quality.

The conclusion of this research is that independence, auditor experience, and auditor ethics simultaneously affect the quality of audit.

Keywords: Audit Quality, Independence, Auditor Experience, and Auditor Ethics