

TABLE OF CONTENT

SUPERVISOR APPROVAL SHEET	
APPROVAL SHEET	
STATEMENT LETTER	
ABSTRACT	i
PREFACE	ii
TABLE OF CONTENT	v
LIST OF TABLE	viii
LIST OF PICTURE	ix
LIST OF APPENDIX	x
CHAPTER I PRELIMINARY	1
1.1 Background.....	1
1.2 Problem Identification	14
1.3 Problem Limitation.....	15
1.4 Problem Formulation.....	15
1.5 Research Objectives	15
1.6 Research Benefits	16
CHAPTER II LITERATURE REVIEW.....	17
2.1 Theoretical Framework.....	17
2.1.1 Independence Theory	17
2.1.2 Political Relations	19
2.1.3 Professional Ethics	24
2.1.4 Accuracy of Providing an Audit Opinion	28
2.2 Previous Research.....	31
2.3 Conceptual Framework.....	35
2.4 Research Hypothesis.....	38
CHAPTER III RESEARCH METHODS	40
3.1 Research Location and Time	40
3.2 Population and Sample	40
3.2.1 Population	40
3.2.2 Sample.....	40
3.3 Types and Sources of Data	41

3.4 Research Variables and Operational Definition	41
3.4.1 Research variable	41
3.4.2 Operational definition	42
3.5 Research Instrument	45
3.6 Data Collection Techniques.....	48
3.7 Data Analysis Techniques.....	48
3.7.1 Descriptive Analysis Techniques.....	49
3.8 Data Quality Test.....	49
3.8.1 Validity Test.....	49
3.8.2 Reliability Test	50
3.9 Classic assumption test.....	50
3.9.1 Normality Test	51
3.9.2 Multicollinearity Test.....	51
3.9.3 Heteroscedasticity Test	52
3.10 Regression Analysis.....	52
3.11 Hypothesis testing.....	53
3.11.1 Partial Test (T-test)	53
3.11.2 Simultaneous Test (F-test).....	54
3.11.3 Coefficient of Determination (R^2)	54
CHAPTER IV DISCUSSION.....	55
4.1 Overview Of Reseach Object	55
4.1.1 Place and Time Of Research	55
4.1.1.1 Characteristics of Respondent Profile.....	56
4.1.2 Research Result.....	60
4.1.3 Data Analysis	60
4.1.3.1 Descriptive Statistical analysis	60
4.1.4 Data Quality Test	62
4.1.4.1 Data Validity.....	62
4.1.4.2 Reliability Test.....	65
4.1.5 Classic Asumption Test	67
4.1.5.1 Data Normality Test.....	67
4.1.5.2 Multicollinearity Test	70

4.1.5.3	Heteroscedasticity Test	71
4.1.6	Multiple Linear Analysis	72
4.1.7	Hypothesis Testing	73
4.1.7.1	Partial Test (T Test)	73
4.1.7.2	Simultaneous Test (F Test)	75
4.1.7.3	Determination Coefficient Test	76
4.1.8	Discussion of Research Results	77
4.1.8.1	Effect of Independence on the Accuracy of Giving an Audit Opinion by the Auditor	78
4.1.8.2	The Effect of Political Relations on the Accuracy of Giving an Audit Opinion by the Auditor	79
4.1.8.3	The Effect of Professional Ethics on the Accuracy of Giving an Audit Opinion by the Auditor	80
4.1.8.4	Simultaneously there is the influence of independence, political relations and professional ethics on the accuracy of giving an audit opinion by the auditor	81
CHAPTER V CONCLUSIONS AND SUGGESTIONS		83
5.1	Conclusion	83
5.2	Research Limitations	84
5.3	Suggestion	84
BIBLIOGRAPHY		86
APPENDIX		91

