ABSTRAK

“PENGARUH KOMPETENSI, INDEPENDENSI, ETIKA AUDIT, DAN AKUNTABILITAS AUDITOR TERHADAP KUALITAS AUDIT PADA KANTOR AKUNTAN PUBLIK DI WILAYAH KOTA MEDAN"

Penelitian ini bertujuan agar mengetahui damapak kualitas audit KAP Kota Medan terhadap kompetensi, independensi, moral audit, dan akuntabilitas auditor. Dengan sampel 70 auditor dan pemilihan sampel secara acak (random). Hipotesis data diuji dengan memakai asumsi konvensional. Hasil R square terkoreksi sebanyak 0,129 yang mewakili 12,9% sedangkan variabel bebas sisanya sebanyak 87,1%. Temuan perdebatan mempertunjukkan bahwasannya keterampilan auditing, independensi, akuntansi, dan auditing tidak relevan sedangkan etika audit berdampak signifikan terhadap kualitas audit pada Kantor Akuntan Publik Wilayah Kota Medan.

Kata Kunci : Kompetensi, Independensi, Etika Audit dan Akuntabilitas Auditor.

ABSTRACT

"THE EFFECT OF COMPETENCE, INDEPENDENCE, AUDIT ETHICS, AND AUDITOR ACCOUNTABILITY ON AUDIT QUALITY IN PUBLIC ACCOUNTANT OFFICES IN MEDAN CITY"

This study aimed to investigate the effect on the quality of auditing of public accounting enterprises in The City of Medan of competence, independence, audit ethics, and auditors' accountability. With a sample size of 70 auditors and a random sample selection (randomly). Test hypothesis of data with traditional hypotheses. The corrected R square is 0.129, which is 12.9%, while other variables are 87.1%. The results of the debate show that auditors have no substantial effect on competence, independence, and accountability. Audit ethics have an important influence on audit quality in Medan City's public accounting firms.

Keywords: Competence, Independence, Audit Ethics and Auditor Accountability.