PENGARUH INDEPENDENSI, PROFESIONALISME, ETIKA PROFESI, DAN AKUNTABILITAS AUDITOR TERHADAP KUALITAS AUDIT DI KANTORA KUNTAN PUBLIK MEDAN

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh independensi, profesionalisme, etika profesi dan akuntabilitas auditor secara parsial maupun secara simultan terhadap kualitas audit di KAP kota Medan. Penelitian ini dilakukan dengan metode analisis linear berganda dan pengujian hipotesis dengan menggunakan program SPSS. Dalam pengampilan sampel, digunakan metode convenience sampling yang artinya teknik pengambilan sampel dari responden yang mudah ditemui dan diwaktu yang tepat. . Kuesioner yang kembali sebanyak 100 yang disebarkan yang kembali hanya 70 kuesioner. Hasil penelitian ini menunjukan bahwa independensi , profesionalisme, etika profesi dan akuntabilitas auditor berpengaruh secara simultan terhadap kualitas audit di KAP Medan. Secara parsial Independensi, Etika profesi dan Akuntabilitas tidak mempengaruhi kualitas audit di KAP Medan. Sedangkan yang berpengaruh terhadap kualitas audit yaitu hanya variabel profesionalisme.

Kata kunci : independensi, profesionalisme, etika profesi, akuntabilitas auditor dan kualitas audit

ABSTRACT

This study aims to examine the effect of independence, professionalism, professional ethics and auditor accountability partially or simultaneously on audit quality at KAP Medan. This research was conducted by using multiple linear analysis method and hypothesis testing using SPSS program. In sampling, the convenience sampling method is used, which means that the sampling technique from respondents is easy to find and at the right time. . The returned questionnaires were 100 which were distributed and only 70 were returned. The results of this study indicate that independence, professionalism, professional ethics and accountability simultaneously affect the quality of audit at KAP Medan City. Partially Independence, Professional Ethics and Accountability do not affect the quality of audit at KAP Medan. Meanwhile, the only variable that affects the quality of the auditor is professionalism.

Keywords: independence, professionalism, professional ethics, auditor accountability and audit quality