PENGARUH INDEPENDENSI, *GOOD CORPORATE GOVERNANCE*, GAYA KEPEMIMPINAN, DAN ETIKA PROFESI TERHADAP KINERJA AUDITOR PADA KANTOR AKUNTAN PUBLIK (KAP) KOTA MEDAN

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ABSTRAK

Penelitian memeriksa hasil apakah independensi, *good corporate governance*, gaya kepemimpinan, dan etika profesi berdampak kinerja auditor pada Kantor Akuntan Publik Medan. Populasi termasuk seluruh auditor yang ada di wilayah Medan dan sebanyak 100 auditor yang bekerja pada Kantor Akuntan Publik di Wilayah Medan. Kuantitatif sebagai metodologi penelitian yang didukung dengan analisis data refresi berganda. Kesimpulan dalam penelitian menunjukkan Independensi, *good corporate governance*, gaya kepemimpinan, dan etika profesi memengaruhi terhadap kinerja auditor pada KAP kota Medan.

Kata Kunci: Independensi, *Good Corporate Governance*, Gaya Kepemimpinan, Etika Profesi Kinerja Auditor

ABSTRACT

The study examined the results of whether independence, good corporate governance, leadership style, and professional ethics affect the performance of auditors at the public accounting firm (KAP) Medan. The population includes all auditors in the Medan area and as many as 100 auditors who work in public accounting firms in the Medan area. Quantitative as a research methodology supported by multiple regression data analysis. The conclusion of the study showed independence, good corporate governance, leadership style, and professional ethics simultaneously and partially affect the performance of auditors at Kap Medan..

Keyword: *Independence, Good Corporate Governance, Leadership Style, Professional Ethics, Auditor Performance*