

THE EFFECT OF AUDITOR COMPETENCY, WORK EXPERIENCE OF AUDITOR AND AUDITOR INDEPENDENCE AGAINST AUDIT QUALITY

By Ingan Pulung Kristian

Abstract

In carrying out its duties, a public accountant must be competent in his field, have work experience and have an independent attitude. This study aims to examine the effect of auditor competency, auditor's work experience and auditor independence on audit quality. The population of this study is the auditors who work in the Public Accounting Office (KAP) in the South Jakarta area. This study took a sample of auditors who had a minimum position of junior auditors as respondents. The data analysis technique used in this study is multiple linear regression using the Statical Product and Service Solution version 25 with a significance level of 5%. The results of this study indicate that (1) Auditor Competence has a significant effect on Audit Quality, (2) Auditor Work Experience does not significantly influence Audit Quality and (3) Auditor Independence has a significant effect on Audit Quality.

Keywords: Auditor Competence, Auditor Work Experience, Auditor Independence and Audit Quality.

PENGARUH KOMPETENSI AUDITOR, PENGALAMAN KERJA AUDITOR, INDEPENDENSI AUDITOR TERHADAP KUALITAS AUDIT

Oleh Ingan Pulung Kristian

Abstrak

Dalam melakukan tugasnya, seorang akuntan publik haruslah berkompeten di bidangnya, memiliki pengalaman kerja dan memiliki sikap independen. Penelitian ini bertujuan untuk menguji pengaruh kompetensi auditor, pengalaman kerja auditor dan independensi auditor terhadap kualitas audit. Populasi yang menjadi penelitian ini adalah para auditor yang bekerja di Kantor Akuntan Publik (KAP) wilayah Jakarta Selatan. Penelitian ini mengambil sampel auditor yang memiliki jabatan minimal junior auditor sebagai responden. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi linier berganda dengan menggunakan Statal Product and Service Solution versi 25 dengan tingkat signifikansi 5%. Hasil penelitian ini menunjukkan bahwa (1) Kompetensi Auditor berpengaruh signifikan terhadap Kualitas Audit, (2) Pengalaman Kerja Auditor tidak berpengaruh signifikan terhadap Kualitas Audit dan (3) Independensi Auditor berpengaruh signifikan terhadap Kualitas Audit.

Kata kunci : Kompetensi Auditor, Pengalaman Kerja Auditor, Independensi Auditor dan Kualitas Audit.