

***The Effect of Professional Ethics, Auditor Independence,
and Work Experiences on Audit Quality***

By

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Abstract

This research is a quantitative study that aims to determine the effect of professional ethics, auditor independence, and work experience on audit quality. The sample used in this study was an auditor who worked at a public accounting firm in South Jakarta that was conducted randomly. The analysis technique used in this study is SPSS with a significance level of 5%. The results of this study were obtained as follows, that professional ethics had a significant effect on audit quality, while auditor independence and work experience had no significant effect on audit quality.

Keywords: professional ethics, auditor independence, work experience, audit quality.

Pengaruh Etika Profesi, Independensi Auditor, dan Pengalaman Kerja Terhadap Kualitas Audit

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh etika profesi, independensi auditor, dan pengalaman kerja terhadap kualitas audit. Sampel yang digunakan pada penelitian ini adalah auditor yang bekerja pada KAP di Jakarta Selatan yang dilakukan secara acak. Teknik analisis yang digunakan pada penelitian ini adalah SPSS dengan tingkat signifikansi sebesar 5%. Hasil penelitian ini diperoleh sebagai berikut yakni etika profesi berpengaruh signifikan terhadap kualitas audit, sedangkan independensi auditor dan pengalaman kerja tidak berpengaruh signifikan terhadap kualitas audit.

Kata Kunci : etika profesi, independensi auditor, pengalaman kerja, kualitas audit.