

ABSTRAK

PENGARUH KOMPETENSI, INDEPENDENSI DAN ETIKA PROFESI TERHADAP KUALITAS AUDIT

(Survei pada auditor di Inspektorat Kota Tasikmalaya)

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Tujuan penelitian ini untuk mengetahui kompetensi, independensi, etika profesi dan kualitas audit pada Inspektorat Kota Tasikmalaya. Metode penelitian yang digunakan adalah metode survei dengan pendekatan kuantitatif dengan metode asosiatif, sedangkan teknik penarikan sampel menggunakan metode sensus. Teknik pengumpulan data yang digunakan untuk data primer dilakukan melalui kuesioner dan wawancara, data sekunder diperoleh dari kajian pustaka dan pihak lain yang relevan. Alat analisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan (1) kompetensi staf auditor yang telah dicapai di Inspektorat Kota Tasikmalaya menunjukkan kondisi yang baik. Independensi staf auditor yang telah dicapai di Inspektorat Kota Tasikmalaya menunjukkan kondisi yang cukup baik. Dan etika profesi staf auditor yang telah dicapai di Inspektorat Kota Tasikmalaya menunjukkan kondisi yang baik. Kualitas Audit staf auditor yang telah dicapai menunjukkan kondisi yang sangat baik. (2) kompetensi, independensi dan etika profesi berpengaruh positif dan signifikan terhadap kualitas audit, (3) kompetensi berpengaruh positif dan signifikan terhadap kualitas audit, (4) independensi berpengaruh positif dan signifikan terhadap kualitas audit, (5) etika profesi berpengaruh positif dan signifikan terhadap kualitas audit.

Kata kunci: kompetensi, independensi, etika profesi, kualitas audit.

ABSTRACT

THE EFFECT OF COMPETENCE, INDEPENDENCE AND PROFESSIONAL ETHICS ON THE QUALITY OF AUDIT

(Survey on Auditor at Tasikmalaya City Inspectorate)

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The purpose of this study is to determine competence, independence, professional ethics and quality of audits at the Tasikmalaya City Inspectorate. The research method used is a survey method with a quantitative approach with associative methods, while sampling techniques use the census method. Data collection techniques used for primary data are carried out through questionnaires and interviews, secondary data obtained from literature reviews and other relevant parties. The analysis tool uses multiple linear regression analysis. The results showed that (1) the competence of auditor staff that had been achieved at the Tasikmalaya City Inspectorate showed good conditions. The independence of auditor staff that has been achieved in the Tasikmalaya City Inspectorate shows quite good conditions. And the professional ethics of auditor staff that have been achieved at the Tasikmalaya City Inspectorate show good conditions. Quality of Audits The staff auditors that have been achieved show excellent conditions. (2) competence, independence and professional ethics have a positive and significant effect on the quality of audits, (3) competence has a positive and significant effect on the quality of audits, (4) independence has a positive and significant effect on the quality of audits, (5) professional ethics have a positive and significant effect on the quality of audits.

Keywords: competence, independence, professional ethics, audit quality.