

RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh independensi, kompetensi dan etika profesi auditor terhadap kualitas audit di PT. BPR BKK Cilacap dan PT. BPR BKK Banyumas. Variabel dependen dalam penelitian ini yaitu kualitas audit dan variabel independen yang digunakan yaitu independensi, kompetensi dan etika profesi auditor.

Populasi dalam penelitian ini adalah pegawai PT. BPR BKK Cilacap dan PT. BPR BKK Banyumas yang berjumlah 115 pegawai. Teknik pengambilan sampel menggunakan teknik Slovin dan diperoleh sampel sebanyak 53 pegawai. Metode analisis penelitian yang digunakan yaitu analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa; 1) Independensi berpengaruh positif terhadap kualitas hasil audit. Hal ini menunjukkan bahwa semakin baik independensi, maka kualitas hasil audit akan semakin baik. 2) Kompetensi berpengaruh positif terhadap kualitas hasil audit. Hal ini menunjukkan bahwa semakin baik kompetensi, maka kualitas hasil audit akan semakin baik, dan 3) Etika profesi berpengaruh positif terhadap kualitas hasil audit. Hal ini menunjukkan bahwa semakin baik etika profesi, maka kualitas hasil audit akan semakin baik.

Implikasi dan kesimpulan dari penelitian ini yaitu dalam upaya meningkatkan kualitas audit, perusahaan hendaknya memerhatikan independensi, kompetensi dan etika profesi auditor karena berpengaruh positif terhadap kualitas hasil audit sehingga semakin baik independensi, kompetensi dan etika profesi auditor, maka kualitas hasil audit akan semakin baik.

Kata kunci: independensi, kompetensi, etika profesi auditor, kualitas audit, dan BPR BKK.

SUMMARY

This study aims to analyze the effect of independence, competence and professional ethics of auditors on audit quality at PT. BPR BKK Cilacap and PT. BPR BKK Banyumas. The dependent variable in this study is audit quality and the independent variables used are independence, competence and professional ethics of the auditor.

The population in this study were employees of PT. BPR BKK Cilacap and PT. BPR BKK Banyumas totaling 115 employees. The sampling technique used the Slovin technique and obtained a sample of 53 employees. The research analysis method used is multiple linear regression analysis.

The results of this study indicate that; 1) Independence has a positive effect on the quality of audit results. This shows that the better the independence, the better the quality of the audit results. 2) Competence has a positive effect on the quality of audit results. This shows that the better the competence, the better the quality of the audit results, and 3) Professional ethics has a positive effect on the quality of the audit results. This shows that the better the professional ethics, the better the quality of the audit results.

The implications and conclusions of this study are that in an effort to improve audit quality, companies should pay attention to the independence, competence and professional ethics of auditors because they have a positive effect on the quality of audit results so that the better the independence, competence and professional ethics of auditors, the better the quality of audit results.

Keywords: independence, competence, professional ethics of auditors, audit quality, and BPR BKK.