

ABSTRAK

MARIA ECLESIA PATRICIA NG NPM 2019150002. Pengaruh Kompetensi, Independensi dan Profesionalisme Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Wilayah Jakarta Timur). Dibawah bimbingan Ibu Dewi Angraini, SE, MM.Ak Penelitian ini bertujuan untuk mengetahui apakah terdapat Pengaruh Kompetensi, Independensi dan Profesionalisme Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Wilayah Jakarta Timur. Penelitian ini menggunakan jenis penelitian deskriptif. Populasi pada penelitian ini adalah Kantor Akuntan Publik di wilayah Jakarta Timur. Sampel ditentukan berdasarkan metode *Purposive Sampling*, dengan jumlah sampel sebanyak 5 Kantor Akuntan Publik di wilayah Jakarta Timur sehingga total responden dalam penelitian ini sebanyak 50 responden. Pengujian hipotesis pada penelitian ini menggunakan uji regresi linear berganda, uji parsial (T), uji simultan (F) dan uji koefisien determinasi. Hasil pada penelitian ini menunjukkan bahwa Kompetensi Auditor berpengaruh signifikan terhadap Kualitas Audit. Independensi Auditor berpengaruh signifikan terhadap Kualitas Audit. Profesionalisme Auditor berpengaruh signifikan terhadap Kualitas Audit serta secara simultan Kompetensi, Independensi, dan Profesionalisme Auditor berpengaruh signifikan terhadap Kualitas Audit. Kata kunci : Kompetensi, Independensi, Profesionalisme Auditor, Kualitas Audit.iv

ABSTRACT

MARIA ECLESIA PATRICIA NG NPM 2019150002. *The Influence of Auditor Competence, Independence and Professionalism on Audit Quality (Empirical Study of Public Accounting Firms in the East Jakarta Region). Under the guidance of Mrs. Dewi Anggraini, SE, MM.Ak. This study aims to determine whether there is an influence of Auditor Competence, Independence and Professionalism on Audit Quality (Empirical Study of Public Accounting Firms in the East Jakarta Region. This research uses a descriptive research type. The population in the study This is a Public Accounting Firm in the East Jakarta area. The sample was determined based on the Purposive Sampling method, with a total sample of 5 Public Accounting Firms in the East Jakarta area so that the total respondents in this study were 50 respondents. The hypothesis testing in this study used multiple linear regression tests, partial test (T), simultaneous test (F) and test of the coefficient of determination. The results of this study indicate that Auditor Competence has a significant effect on Audit Quality. Auditor Independence has a significant effect on Audit Quality. Auditor Professionalism has a significant effect on Audit Quality it as well as simultaneously the Competence, Independence, and Professionalism of Auditors have a significant effect on Audit Quality.*

Keywords: Competence, Independence, Auditor Professionalism, Audit Qualit.