

**PENGARUH INDEPENDENSI DAN INTEGRITAS AUDITOR EKSTERNAL  
TERHADAP KUALITAS AUDIT**

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**ABSTRAK**

Tujuan dari penelitian ini untuk membahas bagaimana pengaruh independensi dan integritas eksternal auditor terhadap kualitas audit. Pada skripsi ini, data diperoleh melalui survey dengan menyebarkan kuesioner pada 51 responden di KAP Jakarta Selatan. Teknik pengambilan sampel yang digunakan adalah Random, sedangkan alat analisis data yang digunakan adalah analisis regresi linear berganda.

Metode penelitian yang dipakai dalam penelitian ini adalah metode analisis kuantitatif dengan menggunakan data primer seperti kuesioner dan observasi. Data tersebut diolah dengan SPSS 20.0.

Hasil penelitian skripsi ini menunjukkan bahwa independensi dan integritas berpengaruh positif dan signifikan terhadap kualitas audit.

Kata Kunci : Independensi, integritas dan kualitas audit

***THE EFFECT OF EXTERNAL AUDITOR INDEPENDENCE AND INTEGRITY  
TO AUDIT QUALITY***

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***ABSTRACT***

*The audit report is a tool used by the auditor to communicate / inform the audit results to the public. In order to provide confidence and reliable financial information to the public, the public accountant is responsible for improving the reliability of financial statements by way of reference to auditing standards established by the Indonesian Institute of Accountants (IAI) in carrying out the field work standards and reporting standards. With independence and integrity, the auditor can improve the quality of the audit of financial statements in assessing the company's management. Based on the description above, the title of this research is: "The Effect of External Auditor Independence and Integrity on the Quality Audit".*

*The research method used in this research is a method of quantitative analysis using primary data such as questionnaires and observation. Data were processed with SPSS 20.0 for ease in knowing how big and how relationships and the influence of the independence and integrity of external auditors on audit quality.*

*The results of this thesis show that the independence of positive and significant impact on audit quality, integrity and a significant positive effect on quality of their audit.*

*Keyword : Independence, Integrity and the Quality Audit*