

INFLUENCE OF AUDIT EVIDENCE, INDEPENDENCE AND COMPETENCE OF AUDITOR TO AUDIT OPINION ON KAP IN WEST AND SOUTH JAKARTA

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ABSTRACT

The method used in this study is causal research methods with associative hypothesis, which is a method of research used to determine the effect of one or more variables to the specific variables that are causal. In this study there are three independent variables (independent variables) that the audit evidence, competence and independence of auditors and one dependent variable (dependent variable), the audit opinion.

This study aims to analyze and determine the effect of Evidence Audit, Auditor Independence and Competence of Audit Opinion. The sample used by 75 respondents that auditors found on KAP in West and South Jakarta. As for answering the research hypotheses using multiple regression analysis, having previously performed a classic test of this assumption.

Based on these results we can conclude that. Partially contained a significant effect between the Audit Evidence (X1) and Independence (X2) with the Audit Opinion (Y) This proves that the audit evidence and determine the independence of the audit opinion. But there is no partial significant effect between competence (X3) on the audit opinion (Y). The research results while there is a significant influence Simultaneous between Audit Evidence (X1), Independence (X2), Auditor Competence (X3) with the Audit Opinion (Y) as indicated by the calculated F value of 104.340 with a probability of 0.000. Because the probability is much smaller than 0.05. This proves that the audit evidence, independence and competence of auditors is crucial to giving an opinion.

Key words: Audit Opinion, Competence, Independence, Audit Evidence