

**PENGARUH INDEPENDENSI AUDITOR, INTEGRITAS AUDITOR,
GAYA KEPEMIMPINAN DAN ETIKA PROFESI
TERHADAP KINERJA AUDITOR**

(Studi Kasus pada Kantor Akuntan Publik Jakarta Selatan)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh independensi auditor, integritas auditor, gaya kepemimpinan, dan etika profesi terhadap kinerja auditor. Data yang digunakan dalam penelitian ini adalah data primer berupa kuesioner yang diisi oleh auditor yang bekerja pada Kantor Akuntan Publik (KAP) di Jakarta Selatan. Jumlah kuesioner yang disebarkan sebanyak 100 kuesioner. Namun, yang kembali dan dapat digunakan untuk analisis lebih lanjut sebanyak 72 kuesioner.

Hasil penelitian membuktikan bahwa : Independensi tidak berpengaruh terhadap kinerja auditor, Integritas berpengaruh terhadap kinerja auditor, Gaya kepemimpinan tidak berpengaruh terhadap kinerja auditor, dan Etika Profesi berpengaruh terhadap kinerja auditor.

Kata kunci: Independensi auditor, Integritas auditor, Gaya Kepemimpinan, Etika Profesi, dan Kinerja auditor

***THE EFFECT OF AUDITOR INDEPENDENCE, AUDITOR INTEGRITY,
LEADERSHIP STYLE AND PROFESSIONAL ETHICS
ON THE PERFORMANCE AUDITOR
(Case Study of Firm Public Accountant in South Jakarta)
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ABSTRACT

The purpose of this research is to analyze the effect of four variables : auditors independence, auditor integrity, leadership style and professional ethics on the performance auditor. The file used in this study is primary file in the form of questionnaires filled by an auditors who works at a public accountant firm in South Jakarta. Number of questionnaires were distributed by 100 questionnaire. However, the back and can be used for further analysis by 72 questionnaire.

Studied show that: Auditor Independence does not effect on performance auditor, Integrity auditor effect on performance auditor, Leadership Style does not effect on performance auditor, and Professional ethics effect on performance auditor.

Keywords: *Auditor Independence, Integrity Auditor, Leadership Style, professional ethics and performance auditor*

MERCU BUANA