

ABSTRACT

The research aims to know the influence of professionalism, independence, ethic of auditors, and work experience of auditors on audit quality. The object for this research is auditors who work in Public Accounting Firm (KAP) in West Jakarta and Tangerang. Types of data used in this research is the primary data. Method of data collection is done using questionnaires. Based on the convenience sampling method there are 100 final samples from this study. Analysis of the data used namely using Partial Least Square version 3.2.8.

The result of this research shows that independence don't have significantly influence on audit quality, professionalism have significantly influence on audit quality, ethic of auditors has significantly influence on audit quality, work experience of auditors has significantly influence on audit quality. This is evidenced from the result of hypothesis in inner model.

Keywords : Professionalism, Independence, Ethic of Auditors, Work Experience of Auditors, and Audit Quality.



ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profesionalisme, independensi, etika auditor, dan pengalaman kerja auditor, terhadap kualitas audit. Objek penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik (KAP) di wilayah Jakarta Barat dan Tangerang. Jenis data yang digunakan dalam penelitian ini adalah data primer. Berdasarkan metode *convenience sampling* terdapat 100 sample akhir dari penelitian ini. Analisis data yang digunakan yaitu menggunakan *Partial Least Square Versi 3.2.8*.

Hasil penelitian ini menunjukkan bahwa independensi tidak berpengaruh signifikan terhadap kualitas audit. Profesionalisme berpengaruh signifikan terhadap kualitas audit. Etika Auditor berpengaruh signifikan terhadap kualitas audit. Pengalaman kerja auditor berpengaruh signifikan terhadap kualitas audit. Hal ini dibuktikan dari uji hipotesis dalam *inner model*.

Kata Kunci : Profesionalisme, Independensi, Etika Auditor, Pengalaman Kerja Auditor, dan Kualitas Audit

