

Abstract

This study was intended to identify empirically the impact of auditor's independency, auditor's competency, professional skepticism, and auditor's ethics toward the audit quality. This is a quantitative study, in which the samples were determined using the simple random sampling method. This study was conducted by distributing questionnaires to KAP in Yogyakarta. By counting related association division of KAP, the number of sample in this study was 65 respondents who definitely worked in 7 KAP. The hypothesis test used multiple linear regressions in SPSS version 19. All variables in this study were measured using Likert Scale. Based on the results of hypothesis testing, it's found that the auditor's independency, auditor's competency, and auditor's ethics had significant effect on the quality audit, whereas for professional skepticism had negative effect on audit quality.

Keyword: auditor's independency, auditor's competency, professional skepticism, auditor's ethics, and audit quality

Abstrak

Penelitian ini bertujuan untuk mengetahui secara empiris pengaruh independensi auditor, kompetensi auditor, skeptisisme profesional, dan etika auditor terhadap kualitas audit. Penelitian ini merupakan penelitian kuantitatif. Metode pengambilan sample menggunakan *simple random sampling*. Penelitian ini dilakukan dengan menyebarkan kuesioner kepada KAP di Yogyakarta. Dengan bagian asosiasi tujuan KAP, jumlah sampel penelitian adalah 65 responden yang bekerja di 7 KAP. Uji hipotesis menggunakan regresi linier berganda dengan SPSS versi 19. Semua variabel dalam penelitian ini diukur dengan Skala Likert. Berdasarkan hasil pengujian hipotesis menemukan bahwa independensi auditor, kompetensi auditor, dan etika auditor berpengaruh signifikan terhadap kualitas audit, sedangkan untuk skeptisisme profesional mempunyai pengaruh negatif terhadap kualitas audit.

Kata Kunci : independensi auditor , kompetensi auditor , skeptisisme profesional, etika auditor , dan kualitas audit