

Judul : Pengaruh Independensi, Etika Profesi, Pengalaman Kerja, dan Integritas Auditor Terhadap Kualitas Audit (Studi Empiris Pada Kantor Akuntan Publik di Bali)
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh independensi, etika profesi, pengalaman kerja, dan integritas auditor terhadap kualitas audit pada Kantor Akuntan Publik di Provinsi Bali. Penelitian ini dilaksanakan melalui pendekatan kuantitatif dengan jumlah populasi mencakup 71 auditor pada enam Kantor Akuntan Publik di Bali.

Melalui metode *purposive sampling*, diperoleh sejumlah 37 auditor yang berpartisipasi dalam penelitian. Data empiris dikumpulkan melalui penyebaran kuesioner dan dianalisis melalui pendekatan regresi linear berganda. Studi ini berhasil membuktikan bahwa independensi, etika profesi, pengalaman kerja, serta integritas auditor berpengaruh positif terhadap kualitas audit baik secara parsial maupun secara simultan. Independensi terbukti berpengaruh positif dan signifikan sebesar 0,190 terhadap kualitas audit. Etika profesi terbukti berpengaruh positif dan signifikan sebesar 0,335 terhadap kualitas audit. Pengalaman kerja terbukti berpengaruh positif dan signifikan sebesar 0,200. Integritas auditor terbukti berpengaruh positif dan signifikan sebesar 0,176 terhadap kualitas audit. Lebih lanjut, independensi, etika profesi, pengalaman kerja, dan integritas auditor terbukti berpengaruh positif dan signifikan secara simultan terhadap kualitas audit dengan diperolehnya F-hitung sebesar 125,423 dengan signifikansi sebesar 0,000.

Kata kunci: *Independensi, Etika Profesi, Pengalaman Kerja, Integritas Auditor, Kualitas Audit*

Title : *The Effect of Independence, Professional Ethics, Work Experience, and Auditor Integrity on Audit Quality (Empirical Study at a Public Accounting Firm in Bali)*
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ABSTRACT

This study aims to determine the effect of independence, professional ethics, work experience, and auditor integrity on audit quality at public accounting firms in Bali Province. This research was conducted through a quantitative approach with a population of 71 auditors at six public accounting firms in Bali.

Through purposive sampling method, a total of 37 auditors participated in the study. Empirical data was collected through distributing questionnaires and analyzed through a multiple linear regression approach. This study successfully proves that independence, professional ethics, work experience, and auditor integrity have a positive effect on audit quality both partially and simultaneously. Independence is proven to have a positive and significant effect of 0.190 on audit quality. Professional ethics is proven to have a positive and significant effect of 0.335 on audit quality. Work experience is proven to have a positive and significant effect of 0.200. Auditor integrity is proven to have a positive and significant effect of 0.176 on audit quality. Furthermore, independence, professional ethics, work experience, and auditor integrity are proven to have a positive and significant effect simultaneously on audit quality by obtaining an F-count of 125.423 with a significance of 0.000.

Keywords: *Independence, Professional Ethics, Work Experience, Auditor Integrity, Audit Quality*