Judul **:Pengaruh Independensi,Profesionalisme,Tingkat Pendidikan, Etika Profesi Pada Kualitas Audit Kantor Akuntan Publik Dibali**

Nama : Maria Dali Duba

Nim : 21111501014

ABSTRAK

Penelitian ini membahas kualitas audit,sebagai variabel terikat dan variabel bebas meliputi independensi, profesionalisme, tingkat pendidikan, dan etika profesi. Penelitian dilakukan di 17 Kantor Akuntan Publik (KAP) di Bali dengan menggunakan teknik purposive sampling, dengan jumlah tetap populasi sebesar 176 selanjutnya dilakukan pemilihan sampel berdasarkan yang di terliti purposive sampling sebanyak di peroleh 86 auditor. Tujuan penelitian adalah untuk mengetahui bagaimanakah variabel bebas pada kualitas audit.

Berdasarkan hasil penelitian, diketahui bahwa independensi, berpengaruh positif pada kualitas audit profesionalisme berpengaruh positif pada kualitas audit pada KAP, tingkat pendidikan berpengaruh positif terhadap- kualitas audit pada KAP, etika profesi berpengaruh terhadap kualitas audit pada KAP. Implikasi dari penelitian ini Adalah KAP perlu mendorong penguatan nilai-nilai profesional seperti integritas, etika profesi, dan pengembangan kompetensi auditor melalui pelatihan dan pendidikan berkelanjutan, guna meningkatkan kepercayaan publik terhadap hasil audit dan menjaga reputasi profesi akuntan publik.

Kata kunci*:* *Independensi, Profesionalisme, Tingkat Pendidikan, Etika Profesi, Kualitas Audit*

The Influence of Independence, Professionalism, Education Level, and Professional Ethics on the Audit Quality of Public Accounting Firms in Bali

ABSTRACT

This research discusses audit quality as the dependent variable, with the independent variables including independence, professionalism, education level, and professional ethics. The research was conducted at 17 public accounting firms in Bali using purposive sampling techniques. The total population was 176, and then samples were selected based on the research using purposive sampling, resulting in 86 auditors. The research objective is to determine how independent variables affect audit quality. Based on the research results, it is known that independence has a positive effect on audit quality, professionalism has a positive effect on audit quality at public accounting firms (KAP), education level has a positive effect on audit quality at KAP, and professional ethics has an effect on audit quality at KAP. The implication of this research is that KAP needs to encourage the strengthening of professional values such as integrity, professional ethics, and the development of auditor competence through continuous training and education to increase public trust in audit results and maintain the reputation of the public accounting profession.

Keywords: Independence, Professionalism, Education Level, Professional Ethics, Audit Quality