

ABSTRAK

REZA PAHLEVI. NIM 2020150069. Pengaruh independensi, etika profesi, dan Profesionalisme terhadap kinerja auditor (Studi Kasus pada Kantor Akuntan Publik Slamet Riyanto, Aryanto & Rekan). Dibawah bimbingan Bapak Ferry Santoso, SE, M, Si.

Pengaruh independensi, etika profesi, dan profesionalisme terhadap kinerja auditor merupakan aspek kunci dalam menilai kualitas dan integritas hasil audit. Keberhasilan auditor dalam menjalankan tugasnya dengan independen, etis, dan profesional berkontribusi pada kepercayaan dan nilai tambah bagi klien dan pemangku kepentingan terkait. Penelitian ini bertujuan untuk menginvestigasi pengaruh ketiga faktor tersebut terhadap kinerja auditor di Kantor Akuntan Publik (KAP) SLR. Metode survei digunakan untuk mengumpulkan data dengan menyebarkan kuesioner melalui aplikasi Google Drive. Sampel terdiri dari 10 responden yang merupakan karyawan auditor di KAP SLR, dengan teknik pengambilan sampel yang menggunakan sampling jenuh, termasuk dalam non-probability sampling. Analisis data dilakukan menggunakan regresi linear berganda dan uji hipotesis. Hasil analisis menunjukkan bahwa independensi, etika profesi, dan profesionalisme secara simultan memiliki pengaruh signifikan terhadap kinerja auditor, menegaskan pentingnya faktor-faktor tersebut dalam konteks audit.

Kata kunci: independensi, etika profesi, dan profesionalisme, kinerja auditor

ABSTRACT

REZA PAHLEVI. NIM 2020150069. The influence of independence, professional ethics, and Professionalism towards auditor performance (Case Study at Public Accounting Firm Slamet Riyanto, Aryanto & Partners). Under the guidance of Mr. Ferry Santoso, SE, M, Si

The influence of independence, professional ethics, and professionalism on auditor performance is a key aspect in assessing the quality and integrity of audit results. The auditor's success in carrying out their duties independently, ethically, and professionally contributes to trust and added value for clients and related stakeholders. This study aims to investigate the influence of these three factors on the performance of auditors at the SLR Public Accounting Firm (KAP). The survey method is used to collect data by distributing questionnaires through the Google Drive application. The sample consisted of 10 respondents who were auditor employees at KAP SLR, with a sampling technique that uses saturated sampling, including non-probability sampling. Data analysis was performed using multiple linear regression and hypothesis testing. The results of the analysis show that independence, professional ethics, and professionalism simultaneously have a significant influence on auditor performance, confirming the importance of these factors in the context of auditing.

Keywords: independence, professional ethics, and professionalism, auditor performance

