



**JURUSAN AKUNTANSI  
FAKULTAS EKONOMI  
UNIVERSITAS ANDALAS**



**SKRIPSI**

**PENGARUH KOMPETENSI, INDEPENDENSI, DAN  
AKUNTABILITAS AUDITOR TERHADAP KUALITAS AUDIT  
(STUDI KASUS: AUDITOR PADA KAP JAKARTA)**

oleh:

**LEGHINA**

**1410532039**


**Pembimbing :**

**Dra. Nini Syofriyeni, S.E, M.Si,Ak**

*Diajukan untuk Memenuhi Sebagian dari Syarat-Syarat Guna  
Memperoleh Gelar Sarjana Ekonomi*

**PADANG**

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|   |                       |                |                    |
|---|-----------------------|----------------|--------------------|
|  | No Alumni Universitas | <b>LEGHINA</b> | No Alumni Fakultas |
|   | <b>BIODATA</b>        |                |                    |

a) Tempat/Tgl Lahir: Jakarta/29 April 1996 b) Nama Orang Tua: Hadi Akmar Basjmunir dan Meilia Roza c) Fakultas: Ekonomi d) Jurusan: Akuntansi e) No BP: 1410532039 f) Tanggal Lulus: 09 Maret 2018 g) Predikat lulus: Sangat Memuaskan h) IPK: 3.25 i) Lama Studi: 3 tahun 8 bulan j) Alamat Orang Tua: Jalan Kano 3 No. 16 Perum Kelapa Dua, Tangerang.

### **Pengaruh Kompetensi, Independensi, dan Akuntabilitas Auditor Terhadap Kualitas Audit (Studi Kasus: Auditor Pada KAP Jakarta)**

Skripsi oleh: Leghina

Pembimbing: Dra. Nini Syofriyeni, SE, M.Si, Ak

#### **ABSTRACT**

*This study aimed to analyze the influence of competence, independence, and accountability of auditor to audit quality. The sampling technique was taken using a random sampling method. The samples used were 100 auditors working on Public Accountant Office in Jakarta. The independent variable in this study is the competence, independence, and accountability of auditor, while the dependent variable is the quality of audit. Data were obtained through a questionnaire with Likert scale method. The statistical method used is multiple regressions linier with SPSS 20. The regression analysis showed a significant influence of competence, independence, and accountability of auditor to audit quality.*

**Keywords:** *competence of auditor, independence of auditor, accountability of auditor, and audit quality.*