

ABSTRAK

FATHUL MUIN S, Tahun 2021 "Pengaruh Etika Auditor Terhadap Kualitas Audit (Studi Kasus Pada Auditor di Kantor Inspektorat Kabupaten Enrekang)", skripsi program studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar, Dibimbing oleh Pembimbing I Ansyarif Khalid dan Pembimbing II Idil Rakhmat Susanto.

Penelitian ini bertujuan untuk menguji apakah integritas, objektivitas, kompetensi, kerahasiaan, dan perilaku profesional auditor berpengaruh positif terhadap kualitas audit. Jenis penelitian ini adalah penelitian kuantitatif, pengambilan data menggunakan metode survei dengan penyebaran kuesioner terhadap 32 orang auditor yang diambil secara acak sederhana. Data analisis auditor dikelola menggunakan rumus analisis regresi berganda dan diolah menggunakan SPSS 21.

Hasil pengolahan data menunjukkan bahwa integritas auditor, objektivitas auditor, dan kompetensi auditor berpengaruh positif terhadap kualitas audit. Hasil uji t menunjukkan bahwa hasil signifikansi dari variabel integritas auditor adalah 0,008, variabel objektivitas auditor sebesar 0,032, dan variabel kompetensi auditor sebesar 0,001, sedangkan kerahasiaan auditor dan perilaku profesional auditor tidak berpengaruh positif terhadap kualitas audit. Hasil uji t menunjukkan bahwa hasil signifikansi dari variabel kerahasiaan auditor adalah 0,186, dan variabel perilaku profesional auditor sebesar 0,612.

Kata Kunci: *Integritas Auditor, Objektivitas Auditor, Kompetensi Auditor, Kerahasiaan Auditor, Perilaku Profesional Auditor, Kualitas Audit.*

ABSTRACT

FATHUL MUIN S, Year 2021 "The Effect of Auditor Ethics on Audit Quality (Case Study on Auditors at the Inspectorate Office of Enrekang Regency)", thesis of the Accounting study program, Faculty of Economics and Business, Muhammadiyah University of Makassar, Supervised by Advisor I Ansyarif Khalid and Supervisor II Idil Rakhmat Susanto.

This study aims to test whether the integrity, objectivity, competence, confidentiality and professional behavior of auditors have a positive effect on audit quality. This type of research is quantitative research, data collection using a survey method by distributing questionnaires to 32 auditors who are drawn simple random. Auditor analysis data were managed using multiple regression analysis formulas and processed using SPSS 21.

The results of data processing indicate that auditor integrity, auditor objectivity, and auditor competence have a positive effect on audit quality. The results of the t test show that the significance results of the auditor integrity variable are 0.008, the auditor's objectivity variable is 0.032, and the auditor competency variable is 0.001, while the auditor's confidentiality and the auditor's professional behavior have no positive effect on audit quality. The t test results show that the significance result of the auditor's confidentiality variable is 0.186, and the auditor's professional behavior variable is 0.612.

Keywords:. Auditor Integrity, Auditor Objectivity, Auditor Competence, Auditor Confidentiality, Auditor Professional Behavior, Audit Quality