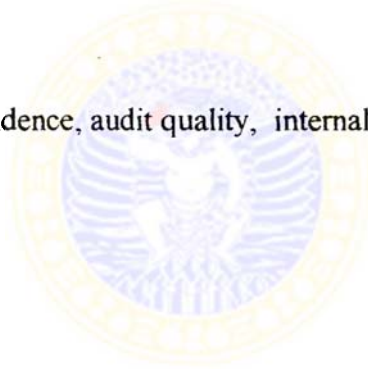


ABSTRACT

Analysis effects of independence in fact, independence in appearance, and independence in competence on Audit quality in KAP Surabaya

The purpose of independence is to contribute to a quality audit, and the purpose of a quality audit is to improve the reliability of decision-making information and thereby contribute to effective capital markets. This research investigate the how the three aspects of auditor independence include independence in fact, independence in appearance and independence in competence affect audit quality in both simultaneously and partially. Recent research about auditor independence especially in Indonesia is not yet directly relating this aspect to audit quality, this paper extends this research by investigating direct effect. Data were gathered from one hundred and sixties subject from local public accountants office in Surabaya via mail questioners, subjects are manager, partner and auditor staff. The results show that simultaneously three aspect of auditor independence has significant effect on audit quality, partially independence in appearance and independence in competence has a direct effect on audit quality but contrary to my hypothesis independence in fact did not. Moreover both appearance and competence found has positive effect.

Keywords : Auditor independence, audit quality, internal work audit quality.



ABSTRAK

Analisis Pengaruh Independence In Fact, Independence In Appearance, And Independence In Competence Terhadap Kualitas Audit Pada KAP Di Surabaya

Tujuan adanya independensi adalah untuk memberikan kontribusi terhadap kualitas audit, tujuan audit yang berkualitas adalah untuk meningkatkan keandalan informasi pengambilan keputusan sekaligus berkontribusi terhadap pasar modal yang efektif. Penelitian ini bertujuan menyelidiki bagaimana tiga aspek independensi akuntan yang meliputi *independence in fact*, *independence in appearance* and *independence in competence* mempengaruhi kualitas audit secara bersama-sama maupun individual. Penelitian sebelumnya tentang independensi auditor khususnya di Indonesia masih belum secara langsung menghubungkan aspek ini dengan kualitas audit, untuk itu penelitian ini memperluas riset tersebut dengan menginvestigasi pengaruh langsung. Data dikumpulkan dari seratus enam puluh responden yang merupakan manajer, partner dan staff auditor dari kantor akuntan publik lokal di Surabaya melalui kuisisioner yang disebar dengan surat. Hasil penelitian menunjukkan secara bersama-sama tiga aspek independensi auditor berpengaruh signifikan terhadap kualitas audit, dan secara individual *independence in appearance* and *independence in competence* ditemukan memiliki pengaruh langsung akan tetapi berbeda dengan hipotesa *independence in fact* berpengaruh tidak signifikan. Lebih jauh independensi penampilan dan independensi keahlian ditemukan memiliki pengaruh positif.

Keywords : Auditor independence, audit quality, internal work audit quality.